

Executive Committee Meeting
Thursday, November 3, 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.A.1. GMDA Annual Meeting

We have approved up to two staff and two directors to attend the GMDA Winter Conference, January 23-26. Birkel has indicated he is interested. Please let staff know if you are interested in attending.

2.A.2. NACD Annual Meeting

We have approved up to two staff and two directors to attend the NACD Annual Meeting, February 11-15. Early Bird registration ends 12/23/22. Please let staff know if you are interested in attending.

2.B. Reports

3. MANAGEMENT ITEMS

3.A. Directors Absence

Attached find Don Veskerna's absence request from the September Board Meeting (Grandson Football) and Alex Kavan, Matt Bailey and Chris Yosten absence from the October Board Meeting (Harvest).

3.B. November Board Meeting

Our November 14th Board Meeting will be held at Columbus Lakeview High School starting at 4:30 p.m.

3.C. Monthly Education Program

We will hear from the Shell Creek group at our November Board Meeting.

For our December education program, we have invited JEO personnel to give us the Cottonwood 21-A and 7-A Dam Assessment Reports.

3.D. January Committee Meeting Schedule

Discussion is needed if we wish to change our January Committee meetings from the last week of December to the first week of January.

3.E. New Office Building Update

A week or so back I forwarded out potential exterior renderings to all board members and we continue to work with JEO to develop total project estimated costs. After working through some scheduling conflicts, plans are to meet with JEO and the new building subcommittee in the next two weeks.

3.F. Excused Director's Absence Policy

Discussion is requested regarding our policy for excusing or not excusing absences for our board meetings. After much discussion by Committee members, it was felt that the only excused absence from a Monthly Board Meeting would be for personal or family member health issues.

3.G. Plans to Review All LPNNRD Policies

Staff is discussing developing a process for our board to review and potentially alter each of our existing policies. The plan would be to review multiple policies or sections of policy at each board meeting beginning at the February meeting. This will allow policies to be reviewed by all directors, including those newly elected. This process could take one to two years to complete.

3.H. NARD Board Meeting at Lake Wanahoo

The November NARD Board of Directors meeting will be held at the Clint Johannes Education Building on November 6th and 7th and Directors from around the state will be in attendance.

4. EQUIPMENT

5. PERSONNEL

6. FINANCE

6.A. Approval of Financial Reports

Find attached the Final July and August financial statements. At the October Board Meeting we had drafts attached due to waiting on the Annual Audit.

Grant will be available to review the September Financial statement.

6.B. Approval of Managers Time and Expense Sheets

Attached find Gottschalks time and expense sheets.

6.C. Accounts over 90 Days



SAVE THE DATE

GMDA
Winter Conference

January 23-26, 2023

**KING AND PRINCE
BEACH & GOLF RESORT
SIMONS ISLAND, GEORGIA
[HTTPS://WWW.KINGANDPRINCE.COM/](https://www.kingandprince.com/)**

More information to come

**HOSTED BY
YAZOO MISSISSIPPI DELTA JOINT WATER
MANAGEMENT DISTRICT**





National Association of
Conservation Districts

2023 ANNUAL MEETING REGISTRATION

[REGISTER HERE](#)

IMPORTANT DATES

December 23, 2022: Early bird registration ends

January 21, 2022: Online registration closes; deadline for cancellations and substitutions

February 11, 2023: Onsite registration opens

REGISTRATION FEES

Registration Type	Early Bird (ends 12/23/22)	Regular (12/24 – 1/20)	Onsite (after 1/20/2022)
Regular Registration <i>include entrance to food & beverage functions</i>	\$575	\$625	\$705
Single Day Registration (Mon/Tues)	\$475	\$475	\$475
Spouse and Guest Registration <i>must be in addition to a regular registration</i>	\$275	\$275	\$275
Badge Only <i>does not include entrance to food & beverage functions</i>	\$75	\$75	\$75

TICKETED EVENTS/TOURS

Event	Date	Regular (before 1/20/2023)	Onsite (after 1/20/2023)
Louisiana Host State Event	Sunday Feb. 11	\$120	\$120
Conservation Tours	Wed. Feb. 15	\$30	\$30

REGISTRATION POLICIES

Conference registration includes entry into the Conservation Expo; NACD General & Concurrent Sessions; Monday's Leadership Lunch, Live Auction; Tuesday's NACD Appreciation Banquet; NACD Training Sessions

and Workshops. All events require badge for entry.

A separate form must be completed for each registrant.

Early Bird Registration is defined as registration and payments received before December 23, 2022.

Regular Registration begins December 24, 2022 and ends January 20, 2023.

OT mail payment after **January 20, 2023**. After this date, you must complete payment onsite.

Special Assistance Needs: If you have any needs addressed by the Americans with Disabilities Act (ADA), or dietary requirements, please call NACD at 202-547-6223 or contact us by email at events@nacdn.net.org by January 20, 2023, so that we can accommodate your request.

Registration Confirmation: A confirmation email will be sent soon after you register and payment is received. If you do not receive your confirmation, please call NACD at 202-547-6223 or contact us by email at events@nacdn.net.org. Your email confirmation is your receipt for the meeting; please keep it for your records. **You must provide payment to be registered for the conference and tours.**

REGISTRATION CANCELLATION & SUBSTITUTIONS POLICIES

Cancellations, substitutions, and requests for refunds must be submitted in writing to events@nacdn.net.org before January 21, 2023 to receive a refund. An administrative processing fee of \$100 will be deducted. Partial refunds of registration fees after January 20, 2023 will not be refunded except in extenuating circumstances that are clearly beyond the control of registrants, such as airport or road closures for weather, extreme immediate family emergencies, or exposure to or testing positive for COVID-19. In this case, a written request must be provided. All approved refunds will be processed within six to eight weeks after the meeting. For questions regarding your refund, please contact NACD by email at events@nacdn.net.org. Returned checks are subject to a \$50 administrative fee.

REGISTRATION HOURS

Registration will be at the Napoleon Foyer.

Date	Time
Saturday, February 11	7:00am-6:00pm
Sunday, February 12	7:00am-6:00pm
Monday, February 13	7:00am-6:00pm
Tuesday, February 14	7:00am-6:00pm
Wednesday, February 15	7:00am-10:00am

Registration Discounts

Conservation districts that have paid their dues at a platinum or diamond level this year are entitled to registration discounts as part of their membership benefits!

- Platinum level members receive a 2nd regular registration free.

- Diamond level members are eligible for a 2nd regular registration at half price.

New Lifetime Members of Friends of NACD are also eligible for a single 10% off on registration. Please consider becoming a member of the Friends of NACD program to qualify.

Contact events@nacdnnet.org with your name and email to begin processing.



me attending an NACD Annual Meeting?



If you have never attended an NACD annual meeting in the past, you may be eligible for a first-timer scholarship! Thanks to the generous support of AgriDrain Corporation, NACD will once again be offering selected first-timers complimentary meeting registration. Only *one person per state or territory* may receive a scholarship, and chosen individuals must stay in the NACD room block at the New Orleans Marriot. Scholarships are limited to the first 20 individuals submitted so don't delay! Once a state or territory association selects a scholarship recipient in cooperation with their NACD board member, they are asked to send the recipient's name and email address to NACD Director of Membership Engagement Dr. Ariel Rivers at ariel-rivers@nacdnnet.org to complete their registration.

NACD's 2023 Annual Meeting will be held at the New Orleans Marriot. The group room rate is \$236 not including taxes or resort fees. To reserve your room, [click here](#), or call 504-581-1000 and identify yourself as a registrant with the National Association of Conservation Districts or "NACD." *The deadline to reserve rooms is **Friday, January 20, 2023.***

[Click here](#) to be redirected to the 2023 Annual Meeting page.

CONTACT US

NACD Headquarters
509 Capitol Court, NE
Washington, DC 20002-4937

Phone: (202) 547-6223
Fax: (202) 547-6450

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
12th day of September, 2022, for
the following reason:

My Grandsons had a football
game.

Dated this 29 day of Sept., _____.

Donald Veskerna
Board Member
Lower Platte North NRD

Kawan

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
10 day of October, 2022, for
the following reason:

Harvest

Dated this 2 day of November, 2022.



Board Member
Lower Platte North NRD

Yostey

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
10 day of October, 2022, for
the following reason:

Harvesting

Dated this 3 day of November, 2022.

Chris [Signature]
Board Member
Lower Platte North NRD

Kailey

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
10th day of October, 2022, for
the following reason:

Harvest was not going as planned

Dated this 3rd day of November, 2022.

[Signature]
Board Member
Lower Platte North NRD

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

July 31, 2022

HBE
HBE

CPAs & Consultants | Wealth Management





CPAs & Consultants | Wealth Management



ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of the Lower Platte North Natural Resources District, which comprise the Statements of Net Position as of July 31, 2022, and the related Statements of Activities for the month 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.

HBE LLP

Lincoln, Nebraska

October 11, 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 07/31/2022	Rural Water-Bruno As of 07/31/2022	Rural Water-Colon As of 07/31/2022	All Districts As of 07/31/2022
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	137,715.56	0.00	0.00	137,715.56
103000 - Cash - County Treasurer	57,746.96	0.00	0.00	57,746.96
104000 - Cash - Education Building Res.	9,720.00	0.00	0.00	9,720.00
111100 - Investments - NRD - NPAIT	2,329.24	0.00	0.00	2,329.24
111105 - Union Bank STFIT	3,336,753.05	0.00	0.00	3,336,753.05
Total Cash and Cash Equivalents	3,545,014.81	60.00	90.00	3,545,164.81
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	2,179,485.73	8,094.08	8,665.95	2,196,245.76
105060 - Due from Bruno Water Fund	211,625.95	0.00	0.00	211,625.95
105070 - Due from Colon Water Fund	38,224.46	0.00	0.00	38,224.46
109000 - Taxes Receivable	998,010.08	0.00	0.00	998,010.08
Total Accounts Receivable	3,427,346.22	8,094.08	8,665.95	3,444,106.25
Total Accounts Receivable, Net	3,427,346.22	8,094.08	8,665.95	3,444,106.25
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	75,020.62	0.00	0.00	75,020.62
Total Prepaid Expenses	75,020.62	0.00	0.00	75,020.62
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	86,137.44	0.00	0.00	86,137.44
111250 - Investments - Alliance GIS Project	7,576.07	0.00	0.00	7,576.07
111450 - Investments - Elkhorn River Breakout	136,783.23	0.00	0.00	136,783.23
111550 - Investments - Elkhorn Breakout	2,697.87	0.00	0.00	2,697.87
111600 - Investments - Wanhoo SRA	375,225.21	0.00	0.00	375,225.21
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	8,511.59	8,511.59
Total Other Current Assets	608,419.82	0.00	8,511.59	616,931.41
Total Current Assets	7,655,801.47	14,733.97	27,137.38	7,697,672.82
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	27,317,251.24	0.00	0.00	27,317,251.24
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	134,997.89	0.00	0.00	134,997.89
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	15,057.27	0.00	0.00	15,057.27
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 07/31/2022	Rural Water-Bruno As of 07/31/2022	Rural Water-Colon As of 07/31/2022	All Districts As of 07/31/2022
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	40,231,080.42	744,154.49	1,209,072.03	42,184,306.94
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	708.38	708.38
162900 - Accum Depr - Infra. & Land Imp.	3,805,600.62	0.00	0.00	3,805,600.62
164000 - Accum Depr - Buildings	511,160.93	0.00	0.00	511,160.93
165700 - Accum Depr - Water Line	0.00	135,257.28	252,835.22	388,092.50
166000 - Accum Depr - Machinery & Equipment	551,155.67	14,562.92	21,844.24	587,562.83
168000 - Accum Depr - Auto & Truck	219,340.08	0.00	0.00	219,340.08
169550 - Accum Depr - Master DB Water	72,274.98	0.00	0.00	72,274.98
170000 - Accum Depr - Office Equipment	89,192.81	0.00	0.00	89,192.81
Total Accumulated Depreciation	5,248,725.09	149,820.20	275,387.84	5,673,933.13
Total Property and Equipment	34,982,355.33	594,334.29	933,684.19	36,510,373.81
Total Assets	\$ 42,638,156.80	\$ 609,068.26	\$ 960,821.57	\$ 44,208,046.63
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	191,486.81	2,823.56	3,008.09	197,318.46
201100 - Sewer Collections Payable	0.00	0.00	2,778.00	2,778.00
202060 - Due to General Fund	0.00	211,620.52	38,229.89	249,850.41
Total Accounts Payable	191,486.81	214,444.08	44,015.98	449,946.87
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	1,014.60	1,014.60
206001 - Accrued Compensated Absences	237,746.35	2,188.46	3,282.69	243,217.50
207305 - Lodging Tax Czechland	252.45	0.00	0.00	252.45
207306 - Sales Tax Payable Wanahoo	870.07	0.00	0.00	870.07
207307 - Lodging Tax Wanahoo	790.97	0.00	0.00	790.97
208302 - Flexible Spending	70.00	0.00	0.00	70.00
Total Accrued Liabilities	239,729.84	2,188.46	4,297.29	246,215.59
Other Current Liabilities				
204000 - Deposits	0.00	400.00	2,800.00	3,200.00
204500 - Deferred Income	35,088.40	0.00	0.00	35,088.40
204600 - Education Building Deposits	9,720.00	0.00	0.00	9,720.00
207300 - Sales Tax Payable	29.60	193.99	206.85	430.44
207304 - Sales Tax Payable Czechland	93.23	0.00	0.00	93.23
231000 - Permits Liability - DEE	75.00	0.00	0.00	75.00
231100 - Permits Liability - G&P	275.00	0.00	0.00	275.00
Total Other Current Liabilities	45,281.23	593.99	3,006.85	48,882.07
Total Current Liabilities	476,497.88	217,226.53	51,320.12	745,044.53
Long Term Liabilities				
Note Payable - Long Term				
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	476,497.88	217,226.53	79,413.58	773,137.99

See Accountant's Compilation Report

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

	Natural Resources District As of 07/31/2022	Rural Water-Bruno As of 07/31/2022	Rural Water-Colon As of 07/31/2022	All Districts As of 07/31/2022
Fund Balances				
Net Assets	<u>42,344,993.56</u>	<u>390,170.18</u>	<u>880,528.68</u>	<u>43,615,692.42</u>
Change in Net Position	(183,334.64)	1,671.55	879.31	(180,783.78)
Total Fund Balances	<u>42,161,658.92</u>	<u>391,841.73</u>	<u>881,407.99</u>	<u>43,434,908.64</u>
Total Liabilities and Fund Balance	<u>\$ 42,638,156.80</u>	<u>\$ 609,068.26</u>	<u>\$ 960,821.57</u>	<u>\$ 44,208,046.63</u>

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 07/31/2022	Rural Water-Bruno Month Ending 07/31/2022	Rural Water-Colon Month Ending 07/31/2022	All Districts Month Ending 07/31/2022
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	0.00	0.00	0.00	0.00
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	23,821.05	0.00	0.00	23,821.05
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	11,848.23	0.00	0.00	11,848.23
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	0.00	0.00	0.00	0.00
303965 - Federal Wanhoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 35,669.28	\$ 0.00	\$ 0.00	\$ 35,669.28
State Income				
301202 - Decommissioned Wells	4,286.00	0.00	0.00	4,286.00
301203 - Motor Vehicle Pro-Rate	347.01	0.00	0.00	347.01
301315 - WSF and EA Application	15,613.85	0.00	0.00	15,613.85
304100 - Lake Wanhoo - Other	374.50	0.00	0.00	374.50
Total State Income	20,621.36	0.00	0.00	20,621.36
Local Income				
304105 - Education Building Rent	780.00	0.00	0.00	780.00
304112 - Dirt Sales - Wanhoo	101.30	0.00	0.00	101.30
304500 - JWMA B	29,640.00	0.00	0.00	29,640.00
Total Local Income	30,521.30	0.00	0.00	30,521.30
Rural Water Income				
304240 - Water Sales	0.00	6,030.05	5,009.30	11,039.35
304295 - Colon Sewer Fees	0.00	0.00	2,418.00	2,418.00
304261 - Other Revenue	0.00	4.59	280.44	285.03
Total Rural Water Income	0.00	6,034.64	7,707.74	13,742.38
Property Tax Income				
305100 - General Fund Property Taxes-Boone	3,456.03	0.00	0.00	3,456.03
305200 - General Fund Property Taxes-Butler	21.03	0.00	0.00	21.03
305300 - General Fund Property Taxes-Colfax	36.96	0.00	0.00	36.96
305400 - General Fund Property Taxes-Dodge	65.51	0.00	0.00	65.51
305500 - General Fund Property Taxes-Madison	0.54	0.00	0.00	0.54
305600 - General Fund Property Taxes-Platte	4.09	0.00	0.00	4.09
305700 - General Fund Property Taxes-Saunders	60.74	0.00	0.00	60.74
Total Property Tax Income	3,644.90	0.00	0.00	3,644.90
Investment Income				
311350 - Interest - NPAIT Elkhorn	3.18	0.00	0.00	3.18
311400 - Interest-NPAIT Wanhoo SRA	441.35	0.00	0.00	441.35
311500 - Interest - NPAIT NRD	2.82	0.00	0.00	2.82
311600 - Interest - STFIT NRD	3,626.24	0.00	0.00	3,626.24
311700 - Interest - UBT NRD	46.84	0.00	0.00	46.84
304350 - Colon RW Interest - NPAIT	0.00	0.00	10.01	10.01
Total Investment Income	4,120.43	0.00	10.01	4,130.44
Miscellaneous Income				
309350 - Sales - Well Permits	100.00	0.00	0.00	100.00
309360 - Sales - Sample Kits	1,710.00	0.00	0.00	1,710.00
309400 - Sales - Other	75.00	0.00	0.00	75.00
309500 - Equipment Rent	1,399.00	0.00	0.00	1,399.00
309600 - Game & Park Permit Sales	13.00	0.00	0.00	13.00
310000 - Chemigation Permits	1,360.00	0.00	0.00	1,360.00
310100 - Check Valve Sales	274.43	0.00	0.00	274.43
310200 - Czechland Camping Fees	1,517.02	0.00	0.00	1,517.02
310201 - Wanhoo Park Permits	9,020.90	0.00	0.00	9,020.90
310202 - Lake Wanhoo Camping	16,514.46	0.00	0.00	16,514.46
313000 - Miscellaneous Income	987.08	0.00	0.00	987.08
315000 - RWD Administrative Fees	551.97	0.00	0.00	551.97
316000 - Employee/Director Reimb	50.76	0.00	0.00	50.76

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

	Natural Resources District Month Ending 07/31/2022	Rural Water-Bruno Month Ending 07/31/2022	Rural Water-Colon Month Ending 07/31/2022	All Districts Month Ending 07/31/2022
Total Miscellaneous Income	33,573.62	0.00	0.00	33,573.62
Total Income	128,150.89	6,034.64	7,717.75	141,903.28
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	36.82	0.00	0.00	36.82
Total Fees and Licenses	36.82	0.00	0.00	36.82
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	220.42	0.00	0.00	220.42
Total Legal Notices	220.42	0.00	0.00	220.42
Maintenance Contracts				
410800 - Maintenance Contracts	357.00	0.00	0.00	357.00
Total Maintenance Contracts	357.00	0.00	0.00	357.00
Office Supply & Expense				
410901 - Copier Supplies	137.54	0.00	0.00	137.54
410904 - Letterhead, Envelopes & Forms	19.25	0.00	0.00	19.25
410906 - Office Expense - Other	305.53	0.00	0.00	305.53
Total Office Supply & Expense	462.32	0.00	0.00	462.32
Computer Supply & Expense				
411003 - Computer Repairs & Parts	61.71	0.00	0.00	61.71
411004 - Computer Software	1,003.10	0.00	0.00	1,003.10
411006 - Email	130.06	0.00	0.00	130.06
Total Computer Supply & Expense	1,194.87	0.00	0.00	1,194.87
Professional Services				
411301 - Prof Serv-Accounting	6,750.00	0.00	0.00	6,750.00
411304 - Prof Serv-Legal - General	1,040.00	0.00	0.00	1,040.00
411311 - Washington Expense	2,000.00	0.00	0.00	2,000.00
Total Professional Services	9,790.00	0.00	0.00	9,790.00
Rent Expense				
411400 - Rent Expense	284.22	0.00	0.00	284.22
Total Rent Expense	284.22	0.00	0.00	284.22
Telephone Expense				
411601 - Telephone - Cellular	1,835.04	0.00	0.00	1,835.04
411602 - Local Phone & Internet	174.80	0.00	0.00	174.80
411605 - Director iPad Cell Service	45.20	0.00	0.00	45.20
Total Telephone Expense	2,055.04	0.00	0.00	2,055.04
Utilities				
411700 - Utilities Expense	742.55	0.00	0.00	742.55
Total Utilities	742.55	0.00	0.00	742.55
Total Administration Expenses	25,915.68	0.00	101.46	26,017.14
Information & Education Expenses				
Education				
420106 - Miscellaneous Education Expense	16.66	0.00	0.00	16.66
420109 - Education Outreach	860.25	0.00	0.00	860.25
Total Education	876.91	0.00	0.00	876.91
Information				
420201 - Annual Report/Viaduct	4,800.00	0.00	0.00	4,800.00
420203 - Expositions And Display	123.06	0.00	0.00	123.06
420208 - Miscellaneous	79.02	0.00	0.00	79.02
420209 - Ktic Ad	201.50	0.00	0.00	201.50
420211 - E-Ads	140.00	0.00	0.00	140.00

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 07/31/2022	Rural Water-Bruno Month Ending 07/31/2022	Rural Water-Colon Month Ending 07/31/2022	All Districts Month Ending 07/31/2022
Total Information	5,343.58	0.00	0.00	5,343.58
Other				
420404 - Promotional Materials	402.03	0.00	0.00	402.03
420405 - Recognition Banquet & Awards	362.47	0.00	0.00	362.47
Total Other	764.50	0.00	0.00	764.50
Total Information & Education Expenses	6,984.99	0.00	0.00	6,984.99
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	3,856.83	0.00	0.00	3,856.83
430102 - Auto & Truck R&M	1,406.98	0.00	0.00	1,406.98
Total Auto and Truck	5,263.81	0.00	0.00	5,263.81
Building Maintenance				
430201 - Bldg Maintenance	159.95	0.00	0.00	159.95
430202 - Office Cleaning	517.50	0.00	0.00	517.50
430203 - Garbage Maintenance	105.80	0.00	0.00	105.80
Total Building Maintenance	783.25	0.00	0.00	783.25
Operation and Maintenance				
430401 - Czechland & Homestead	543.31	0.00	0.00	543.31
430402 - Equipment Upkeep	818.96	0.00	0.00	818.96
430403 - Operation & Maintenance	64,067.71	0.00	0.00	64,067.71
430406 - Wanahoo Park Operation	1,502.28	0.00	0.00	1,502.28
430407 - Monitoring Wanahoo Dam	6,774.36	0.00	0.00	6,774.36
430408 - Wanahoo Rec Mgmt	6,188.68	0.00	0.00	6,188.68
430409 - Lake Wanahoo Education Building	470.71	0.00	0.00	470.71
Total Operation and Maintenance	80,366.01	0.00	0.00	80,366.01
Other				
430802 - Stock For Resale - Trees	301.00	0.00	0.00	301.00
430804 - O&M One-Call Services	2.54	0.00	0.00	2.54
Total Other	303.54	0.00	0.00	303.54
Total Operation & Maintenance	86,716.61	0.00	0.00	86,716.61
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	33.95	0.00	0.00	33.95
Total Director Expense	33.95	0.00	0.00	33.95
Employee Benefits				
440301 - Dental Insurance	1,899.52	0.00	0.00	1,899.52
440302 - Health Insurance	32,025.97	0.00	0.00	32,025.97
440303 - Retirement Benefit - 414H	2,910.52	0.00	0.00	2,910.52
440306 - Workmans Comp Benefit	1,011.25	0.00	0.00	1,011.25
440307 - Employee Benefits - Other	219.15	0.00	0.00	219.15
440309 - Flexible Spending Fee	16.00	0.00	0.00	16.00
Total Employee Benefits	38,082.41	0.00	0.00	38,082.41
Payroll Taxes				
440401 - FICA - ER	3,204.46	0.00	0.00	3,204.46
440402 - Medicare - ER	749.44	0.00	0.00	749.44
Total Payroll Taxes	3,953.90	0.00	0.00	3,953.90
Personnel Expense				
440501 - Personnel Meeting Exp	231.14	0.00	0.00	231.14
440502 - Personnel Mileage Exp	460.30	0.00	0.00	460.30
Total Personnel Expense	691.44	0.00	0.00	691.44
Salaries				
440601 - Salaries - Administration	12,272.96	0.00	0.00	12,272.96
440602 - Salaries - Clerical	1,175.46	0.00	0.00	1,175.46
440603 - Employee Recognition Program	700.00	0.00	0.00	700.00
440604 - Salaries - I & E	3,851.91	0.00	0.00	3,851.91
440605 - Salaries - Op & Maint	8,514.26	0.00	0.00	8,514.26
440606 - NRCS Support	6,181.79	0.00	0.00	6,181.79
440607 - Salaries - Projects	5,886.19	0.00	0.00	5,886.19
440608 - Salaries - Water	16,386.37	0.00	0.00	16,386.37
440616 - Lake Wanhoo Park Op.	6,746.91	0.00	0.00	6,746.91
Total Salaries	61,715.85	0.00	0.00	61,715.85
Total Personnel Expenses	104,477.55	0.00	0.00	104,477.55
Projects Expenses				
Inter-Governmental				

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

	Natural Resources District Month Ending 07/31/2022	Rural Water-Bruno Month Ending 07/31/2022	Rural Water-Colon Month Ending 07/31/2022	All Districts Month Ending 07/31/2022
450119 - JWMAB Dodge Co	19,920.00	0.00	0.00	19,920.00
Total Inter-Governmental	19,920.00	0.00	0.00	19,920.00
Total Projects Expenses	19,920.00	0.00	0.00	19,920.00
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	192.50	0.00	0.00	192.50
460110 - Basin Wide Water Plan	833.33	0.00	0.00	833.33
Total Groundwater Management Plan	1,025.83	0.00	0.00	1,025.83
Groundwater Programs				
460204 - GW Quality Program	1,048.39	0.00	0.00	1,048.39
460206 - Monitoring Wells	199.80	0.00	0.00	199.80
Total Groundwater Programs	1,248.19	0.00	0.00	1,248.19
Surface Water Programs				
460403 - Stream Flow	17,635.00	0.00	0.00	17,635.00
Total Surface Water Programs	17,635.00	0.00	0.00	17,635.00
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				
450204 - Shell Creek	3,986.00	0.00	0.00	3,986.00
450803 - Shell Creek Watershed Plan 319	1,754.70	0.00	0.00	1,754.70
Total Land Treatment	5,740.70	0.00	0.00	5,740.70
Total Water Expenses	28,433.04	0.00	0.00	28,433.04
Rural Water District Expenses				
570201 - Water Purchase	0.00	2,455.83	1,349.97	3,805.80
570204 - Testing	0.00	205.00	15.00	220.00
570207 - Other Expenses	0.00	2.35	3.54	5.89
570208 - Lpnnrd Adm. Fee	0.00	301.50	250.47	551.97
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	52.65	68.05	120.70
570216 - ER Medicare Tax	0.00	12.31	15.92	28.23
570217 - Salaries	0.00	239.49	535.44	774.93
570219 - Fees And Licenses	0.00	34.25	51.37	85.62
570220 - Rural Water One-Call	0.00	3.39	0.85	4.24
570223 - Rural Water Gasoline	0.00	78.80	65.25	144.05
570308 - Colon Meter House Expense	0.00	0.00	76.60	76.60
570309 - Colon Sewer Collections	0.00	0.00	2,418.00	2,418.00
Total Rural Water District Expenses	0.00	3,657.74	5,258.74	8,916.48
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	39,037.66	705.35	1,474.07	41,217.08
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	39,037.66	705.35	1,478.24	41,221.25
Total Depreciation Expense	39,037.66	705.35	1,478.24	41,221.25
Total Expenses	311,485.53	4,363.09	6,838.44	322,687.06
Total Change in Net Position	\$ (183,334.64)	\$ 1,671.55	\$ 879.31	\$ (180,783.78)

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

	Year To Date July 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	100,000.00	(100,000.00)	0.00 %
303207 - Shell Creek 319 Grant	0.00	108,600.00	(108,600.00)	0.00 %
303225 - Wahoo Creek WS PL566	23,821.05	499,610.00	(475,788.95)	4.77 %
303961 - FEMA - Flood Funds	11,848.23	1,600,000.00	(1,588,151.77)	0.74 %
303963 - FEMA - 428 Funds	0.00	392,500.00	(392,500.00)	0.00 %
303965 - Federal Wanahoo - Stilling	0.00	1,109,600.00	(1,109,600.00)	0.00 %
Total Federal Income	35,669.28	3,810,310.00	(3,774,640.72)	0.94 %
State Income				
301201 - Natural Resources WQ Fund	0.00	52,000.00	(52,000.00)	0.00 %
301202 - Decommissioned Wells	4,286.00	3,500.00	786.00	122.46 %
301203 - Motor Vehicle Pro-Rate	347.01	8,400.00	(8,052.99)	4.13 %
301303 - Sand Creek NRDF	0.00	20,000.00	(20,000.00)	0.00 %
301310 - Shell Creek NET	0.00	6,500.00	(6,500.00)	0.00 %
301315 - WSF and EA Application	15,613.85	0.00	15,613.85	0.00 %
301325 - JEDI Funding	0.00	333,498.00	(333,498.00)	0.00 %
301900 - State Grant - NE Buffer Strip	0.00	27,500.00	(27,500.00)	0.00 %
303222 - Wahoo Creek WSF Design	0.00	133,031.00	(133,031.00)	0.00 %
304100 - Lake Wanahoo - Other	374.50	15,000.00	(14,625.50)	2.50 %
Total State Income	20,621.36	599,429.00	(578,807.64)	3.44 %
Local Income				
304105 - Education Building Rent	780.00	14,500.00	(13,720.00)	5.38 %
304112 - Dirt Sales - Wanahoo	101.30	15,000.00	(14,898.70)	0.68 %
304400 - Flow Meter Maint. Reimb.	0.00	1,000.00	(1,000.00)	0.00 %
304500 - JWMAB	29,640.00	14,940.00	14,700.00	198.39 %
304600 - Greater Wahoo Fdtn - Wanahoo Bldg	0.00	73,500.00	(73,500.00)	0.00 %
Total Local Income	30,521.30	118,940.00	(88,418.70)	25.66 %
Property Tax Income				
305100 - General Fund Property Taxes-Boone	3,456.03	116,000.00	(112,543.97)	2.98 %
305200 - General Fund Property Taxes-Butler	21.03	411,000.00	(410,978.97)	0.01 %
305300 - General Fund Property Taxes-Colfax	36.96	368,000.00	(367,963.04)	0.01 %
305400 - General Fund Property Taxes-Dodge	65.51	1,084,000.00	(1,083,934.49)	0.01 %
305500 - General Fund Property Taxes-Madison	0.54	76,500.00	(76,499.46)	0.00 %
305600 - General Fund Property Taxes-Platte	4.09	464,000.00	(463,995.91)	0.00 %
305700 - General Fund Property Taxes-Saunders	60.74	1,251,000.00	(1,250,939.26)	0.00 %
Total Property Tax Income	3,644.90	3,770,500.00	(3,766,855.10)	0.10 %
Investment Income				
311350 - Interest - NPAIT Elkhorn	3.18	3.81	(0.63)	83.46 %
311400 - Interest-NPAIT Wanahoo SRA	441.35	555.00	(113.65)	79.52 %
311450 - Interest Income-Elkhorn IPA	0.00	316.00	(316.00)	0.00 %
311500 - Interest - NPAIT NRD	2.82	3.50	(0.68)	80.57 %
311600 - Interest - STFIT NRD	3,626.24	4,750.00	(1,123.76)	76.34 %
311700 - Interest - UBT NRD	46.84	240.00	(193.16)	19.52 %
304350 - Colon RW Interest - NPAIT	0.00	12.00	(12.00)	0.00 %
Total Investment Income	4,120.43	5,880.31	(1,759.88)	70.07 %
Miscellaneous Income				
309100 - Sales - Trees	0.00	25,000.00	(25,000.00)	0.00 %
309350 - Sales - Well Permits	100.00	2,000.00	(1,900.00)	5.00 %
309360 - Sales - Sample Kits	1,710.00	3,500.00	(1,790.00)	48.86 %
309400 - Sales - Other	75.00	4,000.00	(3,925.00)	1.88 %
309500 - Equipment Rent	1,399.00	7,000.00	(5,601.00)	19.99 %
309600 - Game & Park Permit Sales	13.00	500.00	(487.00)	2.60 %
310000 - Chemigation Permits	1,360.00	25,000.00	(23,640.00)	5.44 %
310100 - Check Valve Sales	274.43	500.00	(225.57)	54.89 %
310200 - Czechland Camping Fees	1,517.02	14,000.00	(12,482.98)	10.84 %
310201 - Wanahoo Park Permits	9,020.90	110,000.00	(100,979.10)	8.20 %
310202 - Lake Wanahoo Camping	16,514.46	120,000.00	(103,485.54)	13.76 %
312000 - Salaries-Other NRD	0.00	76,000.00	(76,000.00)	0.00 %
313000 - Miscellaneous Income	987.08	15,000.00	(14,012.92)	6.58 %
315000 - RWD Administrative Fees	551.97	4,800.00	(4,248.03)	11.50 %
316000 - Employee/Director Reimb	50.76	2,000.00	(1,949.24)	2.54 %

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

	Year To Date July 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
317000 - Loss Or Gain On Sale Of Assets	0.00	100,000.00	(100,000.00)	0.00 %
318000 - Special Project Income	0.00	1,000.00	(1,000.00)	0.00 %
318500 - Change in COE Revenue	0.00	114,892.00	(114,892.00)	0.00 %
Total Miscellaneous Income	33,573.62	625,192.00	(591,618.38)	5.37 %
Total Income	128,150.89	8,930,251.31	(8,802,100.42)	1.44 %
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	0.00	100.00	(100.00)	0.00 %
Total Bonds	0.00	100.00	(100.00)	0.00 %
Dues & Membership				
410201 - Dues & Membership - Chamber	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	0.00	1,776.00	(1,776.00)	0.00 %
410203 - Dues - NARD	2,509.85	31,000.00	(28,490.15)	8.10 %
410204 - Dues - NWRA	0.00	1,950.00	(1,950.00)	0.00 %
410205 - Dues & Membership - Other	0.00	3,200.00	(3,200.00)	0.00 %
Total Dues & Membership	2,509.85	38,376.00	(35,866.15)	6.54 %
Fees and Licenses				
410302 - NRD Fees And Licenses	0.00	10,000.00	(10,000.00)	0.00 %
410304 - NRD Union Bank Fees	36.82	600.00	(563.18)	6.14 %
Total Fees and Licenses	36.82	10,600.00	(10,563.18)	0.35 %
GIS				
410401 - GIS Activities	0.00	2,000.00	(2,000.00)	0.00 %
Total GIS	0.00	2,000.00	(2,000.00)	0.00 %
Insurance				
410501 - Insurance-Auto	980.25	15,000.00	(14,019.75)	6.54 %
410502 - Insurance-Errors & Omissions	508.92	7,000.00	(6,491.08)	7.27 %
410504 - Insurance-Liability	5,241.42	66,000.00	(60,758.58)	7.94 %
410505 - Insurance-Property	1,532.00	20,000.00	(18,468.00)	7.66 %
Total Insurance	8,262.59	108,000.00	(99,737.41)	7.65 %
Legal Notices				
410701 - Legal Notices	220.42	2,500.00	(2,279.58)	8.82 %
410702 - Other Notices and Advertising	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	220.42	2,600.00	(2,379.58)	8.48 %
Maintenance Contracts				
410800 - Maintenance Contracts	357.00	5,000.00	(4,643.00)	7.14 %
Total Maintenance Contracts	357.00	5,000.00	(4,643.00)	7.14 %
Office Supply & Expense				
410901 - Copier Supplies	137.54	750.00	(612.46)	18.34 %
410902 - Office Supplies & Equip	0.00	3,500.00	(3,500.00)	0.00 %
410903 - Franklin Supplies	0.00	500.00	(500.00)	0.00 %
410904 - Letterhead, Envelopes & Forms	19.25	2,000.00	(1,980.75)	0.96 %
410905 - Reference Books	0.00	1,000.00	(1,000.00)	0.00 %
410906 - Office Expense - Other	305.53	2,500.00	(2,194.47)	12.22 %
Total Office Supply & Expense	462.32	10,250.00	(9,787.68)	4.51 %
Computer Supply & Expense				
411002 - Computer Consultant	0.00	5,000.00	(5,000.00)	0.00 %
411003 - Computer Repairs & Parts	61.71	1,500.00	(1,438.29)	4.11 %
411004 - Computer Software	1,003.10	11,000.00	(9,996.90)	9.12 %
411005 - Computer Magazines/Video	0.00	100.00	(100.00)	0.00 %
411006 - Email	130.06	1,650.00	(1,519.94)	7.88 %
411011 - Computers & Equipment	0.00	11,000.00	(11,000.00)	0.00 %
411012 - Website Design & Hosting	0.00	300.00	(300.00)	0.00 %
Total Computer Supply & Expense	1,194.87	30,550.00	(29,355.13)	3.91 %
Postage				
411200 - Postage	0.00	5,000.00	(5,000.00)	0.00 %
Total Postage	0.00	5,000.00	(5,000.00)	0.00 %
Professional Services				
411301 - Prof Serv-Accounting	6,750.00	81,000.00	(74,250.00)	8.33 %
411302 - Prof Serv-Annual Audit	0.00	13,250.00	(13,250.00)	0.00 %
411304 - Prof Serv-Legal - General	1,040.00	12,000.00	(10,960.00)	8.67 %
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	2,000.00	26,400.00	(24,400.00)	7.58 %

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

	Year To Date July 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Professional Services	9,790.00	138,650.00	(128,860.00)	7.06 %
Rent Expense				
411400 - Rent Expense	284.22	1,700.00	(1,415.78)	16.72 %
Total Rent Expense	284.22	1,700.00	(1,415.78)	16.72 %
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	1,835.04	11,000.00	(9,164.96)	16.68 %
411602 - Local Phone & Internet	174.80	8,000.00	(7,825.20)	2.19 %
411605 - Director iPad Cell Service	45.20	600.00	(554.80)	7.53 %
Total Telephone Expense	2,055.04	19,600.00	(17,544.96)	10.48 %
Utilities				
411700 - Utilities Expense	742.55	13,000.00	(12,257.45)	5.71 %
Total Utilities	742.55	13,000.00	(12,257.45)	5.71 %
Total Administration Expenses	25,915.68	386,426.00	(360,510.32)	6.71 %
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	0.00	1,000.00	(1,000.00)	0.00 %
420104 - Outdoor Classrooms	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	16.66	500.00	(483.34)	3.33 %
420107 - Water Testing Event	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	0.00	3,500.00	(3,500.00)	0.00 %
420109 - Education Outreach	860.25	3,500.00	(2,639.75)	24.58 %
Total Education	876.91	11,500.00	(10,623.09)	7.63 %
Information				
420201 - Annual Report/Viaduct	4,800.00	13,000.00	(8,200.00)	36.92 %
420202 - Books And Pamphlets	0.00	500.00	(500.00)	0.00 %
420203 - Expositions And Display	123.06	2,000.00	(1,876.94)	6.15 %
420205 - Phrography, Cameras, Video	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	250.00	(250.00)	0.00 %
420208 - Miscellaneous	79.02	1,500.00	(1,420.98)	5.27 %
420209 - Ktic Ad	201.50	3,000.00	(2,798.50)	6.72 %
420211 - E-Ads	140.00	1,700.00	(1,560.00)	8.24 %
420212 - TV Promotion	0.00	3,500.00	(3,500.00)	0.00 %
420213 - Promotion Videos	0.00	3,000.00	(3,000.00)	0.00 %
Total Information	5,343.58	29,950.00	(24,606.42)	17.84 %
Scholarships and Grants				
420305 - Camp And Workshop Scholarships	0.00	1,500.00	(1,500.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	3,000.00	(3,000.00)	0.00 %
Total Scholarships and Grants	0.00	4,500.00	(4,500.00)	0.00 %
Other				
420401 - Art Supplies	0.00	250.00	(250.00)	0.00 %
420402 - Cooperative Projects/Donations	0.00	500.00	(500.00)	0.00 %
420404 - Promotional Materials	402.03	4,000.00	(3,597.97)	10.05 %
420405 - Recognition Banquet & Awards	362.47	2,000.00	(1,637.53)	18.12 %
420407 - Cooperative Partnerships	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	1,000.00	(1,000.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	200.00	(200.00)	0.00 %
Total Other	764.50	8,950.00	(8,185.50)	8.54 %
Total Information & Education Expenses	6,984.99	54,900.00	(47,915.01)	12.72 %
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	3,856.83	28,000.00	(24,143.17)	13.77 %
430102 - Auto & Truck R&M	1,406.98	7,000.00	(5,593.02)	20.10 %
Total Auto and Truck	5,263.81	35,000.00	(29,736.19)	15.04 %
Building Maintenance				
430201 - Bldg Maintenance	159.95	3,500.00	(3,340.05)	4.57 %
430202 - Office Cleaning	517.50	6,100.00	(5,582.50)	8.48 %
430203 - Garbage Maintenance	105.80	1,200.00	(1,094.20)	8.82 %
Total Building Maintenance	783.25	10,800.00	(10,016.75)	7.25 %
Community Forestry Program				
430300 - Community Forestry	0.00	2,000.00	(2,000.00)	0.00 %

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

	Year To Date July 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Community Forestry Program	0.00	2,000.00	(2,000.00)	0.00 %
Operation and Maintenance				
430401 - Czechland & Homestead	543.31	8,000.00	(7,456.69)	6.79 %
430402 - Equipment Upkeep	818.96	14,000.00	(13,181.04)	5.85 %
430403 - Operation & Maintenance	64,067.71	85,000.00	(20,932.29)	75.37 %
430404 - Tree Supplies	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	1,502.28	50,000.00	(48,497.72)	3.00 %
430407 - Monitoring Wanahoo Dam	6,774.36	17,000.00	(10,225.64)	39.85 %
430408 - Wanahoo Rec Mgmt	6,188.68	60,000.00	(53,811.32)	10.31 %
430409 - Lake Wanahoo Education Building	470.71	10,000.00	(9,529.29)	4.71 %
Total Operation and Maintenance	80,366.01	244,250.00	(163,883.99)	32.90 %
Project Repairs				
430503 - Project Repairs - Other	0.00	1,000.00	(1,000.00)	0.00 %
430504 - Rawhide Channel Maintenance	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	3,000.00	(3,000.00)	0.00 %
Steam Bank Stabilization				
430601 - Stream Bank - Perennial Streams	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	0.00	15,000.00	(15,000.00)	0.00 %
Total Steam Bank Stabilization	0.00	20,000.00	(20,000.00)	0.00 %
Wildlife Habitat Programs				
430701 - Wild Nebraska	0.00	1,000.00	(1,000.00)	0.00 %
Total Wildlife Habitat Programs	0.00	1,000.00	(1,000.00)	0.00 %
Other				
430801 - NRCS Flags	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	301.00	15,000.00	(14,699.00)	2.01 %
430803 - Lower Platte Weed Mgmt Area	0.00	30,000.00	(30,000.00)	0.00 %
430804 - O&M One-Call Services	2.54	50.00	(47.46)	5.08 %
430805 - IceJam Monitoring	0.00	500.00	(500.00)	0.00 %
Total Other	303.54	46,550.00	(46,246.46)	0.65 %
Total Operation & Maintenance	86,716.61	362,600.00	(275,883.39)	23.92 %
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	33.95	18,000.00	(17,966.05)	0.19 %
440102 - Director Mileage Expense	0.00	15,000.00	(15,000.00)	0.00 %
440104 - Computer Stipend	0.00	5,700.00	(5,700.00)	0.00 %
Total Director Expense	33.95	38,700.00	(38,666.05)	0.09 %
Director Per Diem				
440200 - Director Per Diem	0.00	38,000.00	(38,000.00)	0.00 %
Total Director Per Diem	0.00	38,000.00	(38,000.00)	0.00 %
Employee Benefits				
440301 - Dental Insurance	1,899.52	24,000.00	(22,100.48)	7.91 %
440302 - Health Insurance	32,025.97	370,000.00	(337,974.03)	8.66 %
440303 - Retirement Benefit - 414H	2,910.52	75,000.00	(72,089.48)	3.88 %
440304 - Retirement Benefit - 457 Plan	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	1,011.25	20,000.00	(18,988.75)	5.06 %
440307 - Employee Benefits - Other	219.15	2,500.00	(2,280.85)	8.77 %
440309 - Flexible Spending Fee	16.00	300.00	(284.00)	5.33 %
440311 - Unemployment Insurance Benefit	0.00	5,000.00	(5,000.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	28,500.00	(28,500.00)	0.00 %
Total Employee Benefits	38,082.41	532,300.00	(494,217.59)	7.15 %
Payroll Taxes				
440401 - FICA - ER	3,204.46	75,000.00	(71,795.54)	4.27 %
440402 - Medicare - ER	749.44	18,000.00	(17,250.56)	4.16 %
Total Payroll Taxes	3,953.90	93,000.00	(89,046.10)	4.25 %
Personnel Expense				
440501 - Personnel Meeting Exp	231.14	25,000.00	(24,768.86)	0.92 %
440502 - Personnel Mileage Exp	460.30	3,500.00	(3,039.70)	13.15 %
440503 - Safety Committee	0.00	1,500.00	(1,500.00)	0.00 %
440504 - Personnel Uniform Exp	0.00	2,800.00	(2,800.00)	0.00 %
440505 - Personnel Exp-Other	0.00	2,500.00	(2,500.00)	0.00 %
Total Personnel Expense	691.44	35,300.00	(34,608.56)	1.96 %
Salaries				
440601 - Salaries - Administration	12,272.96	244,000.00	(231,727.04)	5.03 %

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

	Year To Date July 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
440602 - Salaries - Clerical	1,175.46	25,500.00	(24,324.54)	4.61 %
440603 - Employee Recognition Program	700.00	1,300.00	(600.00)	53.85 %
440604 - Salaries - I & E	3,851.91	90,000.00	(86,148.09)	4.28 %
440605 - Salaries - Op & Maint	8,514.26	186,000.00	(177,485.74)	4.58 %
440606 - NRCS Support	6,181.79	168,000.00	(161,818.21)	3.68 %
440607 - Salaries - Projects	5,886.19	114,500.00	(108,613.81)	5.14 %
440608 - Salaries - Water	16,386.37	370,000.00	(353,613.63)	4.43 %
440611 - Salaries - Rural Water	0.00	5,000.00	(5,000.00)	0.00 %
440616 - Lake Wanahoo Park Op.	6,746.91	86,500.00	(79,753.09)	7.80 %
Total Salaries	61,715.85	1,290,800.00	(1,229,084.15)	4.78 %
Total Personnel Expenses	104,477.55	2,028,100.00	(1,923,622.45)	5.15 %
Projects Expenses				
Inter-Governmental				
450110 - Platte Center Bank Stab. Phase LI	0.00	10,000.00	(10,000.00)	0.00 %
450114 - Trails	0.00	15,000.00	(15,000.00)	0.00 %
450115 - Dike & Drainage Assistance	0.00	10,000.00	(10,000.00)	0.00 %
450117 - Woodcliff Bank Stabilization	0.00	55,000.00	(55,000.00)	0.00 %
450119 - JWMAB Dodge Co	19,920.00	171,000.00	(151,080.00)	11.65 %
Total Inter-Governmental	19,920.00	261,000.00	(241,080.00)	7.63 %
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	1,000.00	(1,000.00)	0.00 %
Total Special Projects	0.00	32,500.00	(32,500.00)	0.00 %
Wanahoo				
450505 - Prof Serv-Legal - Wanahoo	0.00	5,000.00	(5,000.00)	0.00 %
450506 - Lake Level Mgmt Plan	0.00	50,000.00	(50,000.00)	0.00 %
450509 - Wanahoo - Other	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanahoo	0.00	60,000.00	(60,000.00)	0.00 %
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				
411101 - PRCA - Administration	0.00	1,000.00	(1,000.00)	0.00 %
411129 - USGS Monitoring at Leshara	0.00	6,400.00	(6,400.00)	0.00 %
Total Platte River Corridor Alliance	0.00	7,400.00	(7,400.00)	0.00 %
Total Projects Expenses	19,920.00	404,900.00	(384,980.00)	4.92 %
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	192.50	10,000.00	(9,807.50)	1.93 %
460102 - GWMP - Information & Education	0.00	500.00	(500.00)	0.00 %
460103 - GWMP - Nitrogen Classes	0.00	2,000.00	(2,000.00)	0.00 %
460104 - GWMP - Permits	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	833.33	10,000.00	(9,166.67)	8.33 %
460111 - Flow Meter Maintenance	0.00	22,000.00	(22,000.00)	0.00 %
Total Groundwater Management Plan	1,025.83	44,600.00	(43,574.17)	2.30 %
Groundwater Programs				
460201 - Decommissioned Wells	0.00	19,000.00	(19,000.00)	0.00 %
460203 - GW Levels	0.00	1,000.00	(1,000.00)	0.00 %
460204 - GW Quality Program	1,048.39	15,000.00	(13,951.61)	6.99 %
460205 - Mead - NOP	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	199.80	25,000.00	(24,800.20)	0.80 %
460209 - Groundwater Programs Other	0.00	3,000.00	(3,000.00)	0.00 %
460210 - GW Projects Sinking Fund	0.00	100,000.00	(100,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	8,400.00	(8,400.00)	0.00 %
Total Groundwater Programs	1,248.19	171,750.00	(170,501.81)	0.73 %
Regulatory				
460301 - Chemigation	0.00	1,000.00	(1,000.00)	0.00 %
460302 - Irrigation Runoff	0.00	750.00	(750.00)	0.00 %
Total Regulatory	0.00	1,750.00	(1,750.00)	0.00 %
Surface Water Programs				
460403 - Stream Flow	17,635.00	17,635.00	0.00	100.00 %
Total Surface Water Programs	17,635.00	17,635.00	0.00	100.00 %

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

	Year To Date July 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Special Projects				
460503 - Special Projects - Other	0.00	5,000.00	(5,000.00)	0.00 %
460504 - ENWRA	2,783.32	31,000.00	(28,216.68)	8.98 %
460520 - NET Grant	0.00	46,000.00	(46,000.00)	0.00 %
460521 - Lower Platte Consortium	0.00	250.00	(250.00)	0.00 %
Total Special Projects	2,783.32	82,250.00	(79,466.68)	3.38 %
Land Treatment				
450201 - Ne Buffer Strip	0.00	27,000.00	(27,000.00)	0.00 %
450204 - Shell Creek	3,986.00	20,000.00	(16,014.00)	19.93 %
450206 - Emergency Terrace Repair	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	3,000.00	(3,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	1,754.70	150,000.00	(148,245.30)	1.17 %
450807 - Wahoo Creek Phase II	0.00	150,000.00	(150,000.00)	0.00 %
450809 - Sand Creek Dams-Conservation	0.00	50,000.00	(50,000.00)	0.00 %
Total Land Treatment	5,740.70	430,000.00	(424,259.30)	1.34 %
Total Water Expenses	28,433.04	747,985.00	(719,551.96)	3.80 %
Total Expenses	272,447.87	3,984,911.00	(3,712,463.13)	6.84 %
Total Change in Net Position	(144,296.98)	4,945,340.31	(5,089,637.29)	(2.92) %

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

	Year To Date 07/31/2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Rural Water Income				
304240 - Water Sales	6,030.05	46,000.00	(39,969.95)	13.11 %
304261 - Other Revenue	4.59	2,000.00	(1,995.41)	0.23 %
Total Rural Water Income	6,034.64	48,000.00	(41,965.36)	12.57 %
Rural Water District Expenses				
570201 - Water Purchase	2,455.83	25,000.00	(22,544.17)	9.82 %
570204 - Testing	205.00	1,000.00	(795.00)	20.50 %
570206 - Repair	0.00	1,000.00	(1,000.00)	0.00 %
570207 - Other Expenses	2.35	700.00	(697.65)	0.34 %
570208 - Lpnnrd Adm. Fee	301.50	2,250.00	(1,948.50)	13.40 %
570210 - Health/Life/Vision/LTD - ER	191.67	3,000.00	(2,808.33)	6.39 %
570211 - Dental - ER	23.68	300.00	(276.32)	7.89 %
570212 - 414H ER Contributions	56.82	750.00	(693.18)	7.58 %
570215 - ER Social Security Tax	52.65	960.00	(907.35)	5.48 %
570216 - ER Medicare Tax	12.31	240.00	(227.69)	5.13 %
570217 - Salaries	239.49	10,000.00	(9,760.51)	2.39 %
570219 - Fees And Licenses	34.25	700.00	(665.75)	4.89 %
570220 - Rural Water One-Call	3.39	50.00	(46.61)	6.78 %
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	78.80	1,000.00	(921.20)	7.88 %
570224 - Rural Water Personnel Meeting	0.00	450.00	(450.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	1,000.00	(1,000.00)	0.00 %
570231 - Rural Water Equipment Upkeep	0.00	1,250.00	(1,250.00)	0.00 %
Total Rural Water District Expenses	3,657.74	50,000.00	(46,342.26)	7.32 %
Total Change in Net Position	2,376.90	(2,000.00)	4,376.90	(118.85) %

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

	Year To Date 07/31/2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Rural Water Income				
304240 - Water Sales	5,009.30	52,000.00	(46,990.70)	9.63 %
304275 - Colon Hook Up Fees	0.00	3,000.00	(3,000.00)	0.00 %
304295 - Colon Sewer Fees	2,418.00	28,000.00	(25,582.00)	8.64 %
304261 - Other Revenue	280.44	3,000.00	(2,719.56)	9.35 %
Total Rural Water Income	7,707.74	86,000.00	(78,292.26)	8.96 %
Investment Income				
304350 - Colon RW Interest - NPAIT	10.01	0.00	10.01	0.00 %
Total Investment Income	10.01	0.00	10.01	0.00 %
Rural Water District Expenses				
570201 - Water Purchase	1,349.97	13,000.00	(11,650.03)	10.38 %
570204 - Testing	15.00	1,000.00	(985.00)	1.50 %
570206 - Repair	0.00	3,000.00	(3,000.00)	0.00 %
570207 - Other Expenses	3.54	1,000.00	(996.46)	0.35 %
570208 - Lpnnrd Adm. Fee	250.47	2,750.00	(2,499.53)	9.11 %
570210 - Health/Life/Vision/LTD - ER	287.51	4,500.00	(4,212.49)	6.39 %
570211 - Dental - ER	35.53	450.00	(414.47)	7.90 %
570212 - 414H ER Contributions	85.24	1,200.00	(1,114.76)	7.10 %
570215 - ER Social Security Tax	68.05	1,440.00	(1,371.95)	4.73 %
570216 - ER Medicare Tax	15.92	360.00	(344.08)	4.42 %
570217 - Salaries	535.44	17,000.00	(16,464.56)	3.15 %
570219 - Fees And Licenses	51.37	900.00	(848.63)	5.71 %
570220 - Rural Water One-Call	0.85	75.00	(74.15)	1.13 %
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	65.25	1,000.00	(934.75)	6.53 %
570224 - Rural Water Personnel Meeting	0.00	450.00	(450.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	1,500.00	(1,500.00)	0.00 %
570231 - Rural Water Equipment Upkeep	0.00	1,250.00	(1,250.00)	0.00 %
570305 - Colon - Annual Bond Payment	0.00	3,355.00	(3,355.00)	0.00 %
570308 - Colon Meter House Expense	76.60	1,200.00	(1,123.40)	6.38 %
570309 - Colon Sewer Collections	2,418.00	28,000.00	(25,582.00)	8.64 %
570330 - Colon RW Bad Debt Expense	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	5,258.74	84,780.00	(79,521.26)	6.20 %
Total Change in Net Position	2,459.01	1,220.00	1,239.01	201.56 %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>6/30/2023</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2023</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	966,139.00	(966,139.00)	0.00%
Wahoo Creek Planning - FYRA - Watershed Plan	49,844.14	5,000.00	44,844.14	996.88%
Wahoo Creek 7 Additional Dams	0.00	100,000.00	(100,000.00)	0.00%
Office Remodel/New Office Drawings	0.00	440,000.00	(440,000.00)	0.00%
Wanahoo Stilling Basin	15,797.64	1,168,000.00	(1,152,202.36)	0.00%
Wanahoo Fish Cleaning Station	0.00	65,000.00	(65,000.00)	0.00%
Wanahoo Marina/General Store	0.00	75,000.00	(75,000.00)	0.00%
Large Structure O&M Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
Other Capital Improvements - Real Property	0.00	0.00	0.00	0.00%
Total Capital Improvements - Real Property	65,641.78	3,619,139.00	(3,553,497.22)	1.81%
Capital Outlay				
Machinery & Equipment (Tractor, Bobcat, Wanahoo UTV, Trailer)	500.00	306,500.00	(306,000.00)	0.16%
Auto and Trucks (1 Ton Truck)	0.00	75,000.00	(75,000.00)	0.00%
Computer Equipment	0.00	10,000.00	(10,000.00)	0.00%
Phoenix Data Base	0.00	10,000.00	(10,000.00)	0.00%
Flow Meter	0.00	11,050.00	(11,050.00)	0.00%
Monitoring Wells - 4 Additional	0.00	25,000.00	(25,000.00)	0.00%
Other Capital Outlay - Equipment	0.00	1,200.00	(1,200.00)	0.00%
Total Capital Outlay	500.00	438,750.00	(438,250.00)	0.11%
Debt Service Payments				
Colon RW Note	0.00	3,355.00	(3,355.00)	0.00%
Total Debt Service Payments	0.00	3,355.00	(3,355.00)	0.00%
 Grand Total All Expenses w/o Depreciation	 347,506.13	 8,180,935.00	 (7,833,428.87)	 4.25%

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

August 31, 2022

HBE
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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 August 31, 2022, and the related Statements of Activities for the month and two 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.

HBE LLP

Lincoln, Nebraska

October 11, 2022

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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 08/31/2022	Rural Water-Bruno As of 08/31/2022	Rural Water-Colon As of 08/31/2022	All Districts As of 08/31/2022
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	168,355.08	0.00	0.00	168,355.08
103000 - Cash - County Treasurer	788,487.68	0.00	0.00	788,487.68
104000 - Cash - Education Building Res.	10,270.00	0.00	0.00	10,270.00
111100 - Investments - NRD - NPAIT	2,333.02	0.00	0.00	2,333.02
111105 - Union Bank STFIT	3,110,209.93	0.00	0.00	3,110,209.93
Total Cash and Cash Equivalents	4,080,405.71	60.00	90.00	4,080,555.71
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	2,143,400.46	6,393.70	8,977.48	2,158,771.64
105060 - Due from Bruno Water Fund	207,347.81	0.00	0.00	207,347.81
105070 - Due from Colon Water Fund	33,892.52	0.00	0.00	33,892.52
109000 - Taxes Receivable	212,286.32	0.00	0.00	212,286.32
Total Accounts Receivable	2,596,927.11	6,393.70	8,977.48	2,612,298.29
Total Accounts Receivable, Net	2,596,927.11	6,393.70	8,977.48	2,612,298.29
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	60,166.54	0.00	0.00	60,166.54
Total Prepaid Expenses	60,166.54	0.00	0.00	60,166.54
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	86,278.82	0.00	0.00	86,278.82
111250 - Investments - Alliance GIS Project	7,588.56	0.00	0.00	7,588.56
111450 - Investments - Elkhorn River Breakout	136,802.61	0.00	0.00	136,802.61
111550 - Investments - Elkhorn Breakout	2,702.27	0.00	0.00	2,702.27
111600 - Investments - Wanhoo SRA	375,841.16	0.00	0.00	375,841.16
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	8,525.55	8,525.55
Total Other Current Assets	609,213.42	0.00	8,525.55	617,738.97
Total Current Assets	7,346,712.78	13,033.59	27,462.87	7,387,209.24
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	27,360,419.60	0.00	0.00	27,360,419.60
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	134,997.89	0.00	0.00	134,997.89
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	15,057.27	0.00	0.00	15,057.27
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 08/31/2022	Rural Water-Bruno As of 08/31/2022	Rural Water-Colon As of 08/31/2022	All Districts As of 08/31/2022
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	40,274,248.78	744,154.49	1,209,072.03	42,227,475.30
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	712.55	712.55
162900 - Accum Depr - Infra. & Land Imp.	3,834,112.86	0.00	0.00	3,834,112.86
164000 - Accum Depr - Buildings	513,656.77	0.00	0.00	513,656.77
165700 - Accum Depr - Water Line	0.00	135,868.52	254,168.12	390,036.64
166000 - Accum Depr - Machinery & Equipment	555,095.25	14,657.03	21,985.41	591,737.69
168000 - Accum Depr - Auto & Truck	221,219.58	0.00	0.00	221,219.58
169550 - Accum Depr - Master DB Water	73,960.95	0.00	0.00	73,960.95
170000 - Accum Depr - Office Equipment	89,717.34	0.00	0.00	89,717.34
Total Accumulated Depreciation	5,287,762.75	150,525.55	276,866.08	5,715,154.38
Total Property and Equipment	34,986,486.03	593,628.94	932,205.95	36,512,320.92
Total Assets	\$ 42,333,198.81	\$ 606,662.53	\$ 959,668.82	\$ 43,899,530.16
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	66,721.35	4,936.79	2,936.93	74,595.07
201100 - Sewer Collections Payable	0.00	0.00	5,196.00	5,196.00
202060 - Due to General Fund	0.00	207,342.38	33,897.95	241,240.33
Total Accounts Payable	66,721.35	212,279.17	42,030.88	321,031.40
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	1,116.06	1,116.06
206001 - Accrued Compensated Absences	237,746.35	2,188.46	3,282.69	243,217.50
207305 - Lodging Tax Czechland	360.00	0.00	0.00	360.00
207306 - Sales Tax Payable Wanahoo	835.80	0.00	0.00	835.80
207307 - Lodging Tax Wanahoo	759.82	0.00	0.00	759.82
208302 - Flexible Spending	140.00	0.00	0.00	140.00
Total Accrued Liabilities	239,841.97	2,188.46	4,398.75	246,429.18
Other Current Liabilities				
204000 - Deposits	0.00	400.00	2,800.00	3,200.00
204500 - Deferred Income	35,100.89	0.00	0.00	35,100.89
204600 - Education Building Deposits	10,370.00	0.00	0.00	10,370.00
207300 - Sales Tax Payable	11.57	226.26	241.32	479.15
207304 - Sales Tax Payable Czechland	211.54	0.00	0.00	211.54
231000 - Permits Liability - DEE	25.00	0.00	0.00	25.00
231100 - Permits Liability - G&P	174.00	0.00	0.00	174.00
Total Other Current Liabilities	45,893.00	626.26	3,041.32	49,560.58
Total Current Liabilities	352,456.32	215,093.89	49,470.95	617,021.16
Long Term Liabilities				
Note Payable - Long Term				
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	352,456.32	215,093.89	77,564.41	645,114.62

See Accountant's Compilation Report

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

	Natural Resources District As of 08/31/2022	Rural Water-Bruno As of 08/31/2022	Rural Water-Colon As of 08/31/2022	All Districts As of 08/31/2022
Fund Balances				
Net Assets	<u>42,344,993.56</u>	<u>390,170.18</u>	<u>880,528.68</u>	<u>43,615,692.42</u>
Change in Net Position	(364,251.07)	1,398.46	1,575.73	(361,276.88)
Total Fund Balances	<u>41,980,742.49</u>	<u>391,568.64</u>	<u>882,104.41</u>	<u>43,254,415.54</u>
Total Liabilities and Fund Balance	<u>\$ 42,333,198.81</u>	<u>\$ 606,662.53</u>	<u>\$ 959,668.82</u>	<u>\$ 43,899,530.16</u>

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

	Natural Resources District Month Ending 08/31/2022	Rural Water-Bruno Month Ending 08/31/2022	Rural Water-Colon Month Ending 08/31/2022	All Districts Month Ending 08/31/2022
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	0.00	0.00	0.00	0.00
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	18,807.92	0.00	0.00	18,807.92
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	11,126.63	0.00	0.00	11,126.63
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 29,934.55	\$ 0.00	\$ 0.00	\$ 29,934.55
State Income				
301201 - Natural Resources WQ Fund	14,208.54	0.00	0.00	14,208.54
301315 - WSF and EA Application	5,714.96	0.00	0.00	5,714.96
304100 - Lake Wanahoo - Other	407.25	0.00	0.00	407.25
Total State Income	20,330.75	0.00	0.00	20,330.75
Local Income				
304105 - Education Building Rent	1,800.00	0.00	0.00	1,800.00
304112 - Dirt Sales - Wanahoo	141.38	0.00	0.00	141.38
Total Local Income	1,941.38	0.00	0.00	1,941.38
Rural Water Income				
304240 - Water Sales	0.00	6,580.75	5,651.65	12,232.40
304295 - Colon Sewer Fees	0.00	0.00	2,418.00	2,418.00
304261 - Other Revenue	0.00	5.37	97.07	102.44
Total Rural Water Income	0.00	6,586.12	8,166.72	14,752.84
Property Tax Income				
305100 - General Fund Property Taxes-Boone	2,192.99	0.00	0.00	2,192.99
305200 - General Fund Property Taxes-Butler	40.82	0.00	0.00	40.82
305300 - General Fund Property Taxes-Colfax	37.70	0.00	0.00	37.70
305400 - General Fund Property Taxes-Dodge	245.55	0.00	0.00	245.55
305500 - General Fund Property Taxes-Madison	43.19	0.00	0.00	43.19
305600 - General Fund Property Taxes-Platte	8.96	0.00	0.00	8.96
305700 - General Fund Property Taxes-Saunders	194.71	0.00	0.00	194.71
Total Property Tax Income	2,763.92	0.00	0.00	2,763.92
Investment Income				
311350 - Interest - NPAIT Elkhorn	4.40	0.00	0.00	4.40
311400 - Interest-NPAIT Wanahoo SRA	615.95	0.00	0.00	615.95
311450 - Interest Income-Elkhorn IPA	19.38	0.00	0.00	19.38
311500 - Interest - NPAIT NRD	3.78	0.00	0.00	3.78
311600 - Interest - STFIT NRD	5,456.88	0.00	0.00	5,456.88
311700 - Interest - UBT NRD	51.00	0.00	0.00	51.00
304350 - Colon RW Interest - NPAIT	0.00	0.00	13.96	13.96
Total Investment Income	6,151.39	0.00	13.96	6,165.35
Miscellaneous Income				
309360 - Sales - Sample Kits	1,330.00	0.00	0.00	1,330.00
309400 - Sales - Other	750.00	0.00	0.00	750.00
309500 - Equipment Rent	180.00	0.00	0.00	180.00
309600 - Game & Park Permit Sales	6.00	0.00	0.00	6.00
310000 - Chemigation Permits	715.00	0.00	0.00	715.00
310100 - Check Valve Sales	27.91	0.00	0.00	27.91
310200 - Czechland Camping Fees	1,925.14	0.00	0.00	1,925.14
310201 - Wanahoo Park Permits	6,317.60	0.00	0.00	6,317.60
310202 - Lake Wanahoo Camping	13,990.38	0.00	0.00	13,990.38
313000 - Miscellaneous Income	1,088.50	0.00	0.00	1,088.50
315000 - RWD Administrative Fees	611.62	0.00	0.00	611.62
316000 - Employee/Director Reimb	34.61	0.00	0.00	34.61
318000 - Special Project Income	212.00	0.00	0.00	212.00
Total Miscellaneous Income	27,188.76	0.00	0.00	27,188.76

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

	Natural Resources District Month Ending 08/31/2022	Rural Water-Bruno Month Ending 08/31/2022	Rural Water-Colon Month Ending 08/31/2022	All Districts Month Ending 08/31/2022
Total Income	88,310.75	6,586.12	8,180.68	103,077.55
Expenses				
Administration Expenses				
Dues & Membership				
410203 - Dues - NARD	2,610.25	0.00	0.00	2,610.25
Total Dues & Membership	2,610.25	0.00	0.00	2,610.25
Fees and Licenses				
410302 - NRD Fees And Licenses	100.00	0.00	0.00	100.00
410304 - NRD Union Bank Fees	44.32	0.00	0.00	44.32
Total Fees and Licenses	144.32	0.00	0.00	144.32
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	6,146.42	0.00	0.00	6,146.42
410505 - Insurance-Property	1,532.00	0.00	0.00	1,532.00
Total Insurance	9,167.59	0.00	0.00	9,167.59
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	379.91	0.00	0.00	379.91
Total Legal Notices	379.91	0.00	0.00	379.91
Maintenance Contracts				
410800 - Maintenance Contracts	382.19	0.00	0.00	382.19
Total Maintenance Contracts	382.19	0.00	0.00	382.19
Office Supply & Expense				
410901 - Copier Supplies	82.55	0.00	0.00	82.55
410902 - Office Supplies & Equip	627.93	0.00	0.00	627.93
410906 - Office Expense - Other	36.22	0.00	0.00	36.22
Total Office Supply & Expense	746.70	0.00	0.00	746.70
Computer Supply & Expense				
411003 - Computer Repairs & Parts	238.69	0.00	0.00	238.69
411004 - Computer Software	385.26	0.00	0.00	385.26
411006 - Email	132.00	0.00	0.00	132.00
Total Computer Supply & Expense	755.95	0.00	0.00	755.95
Professional Services				
411301 - Prof Serv-Accounting	6,750.00	0.00	0.00	6,750.00
411304 - Prof Serv-Legal - General	795.00	0.00	0.00	795.00
411311 - Washington Expense	2,000.00	0.00	0.00	2,000.00
Total Professional Services	9,545.00	0.00	0.00	9,545.00
Telephone Expense				
411601 - Telephone - Cellular	997.89	0.00	0.00	997.89
411602 - Local Phone & Internet	1,409.74	0.00	0.00	1,409.74
411605 - Director iPad Cell Service	45.20	0.00	0.00	45.20
Total Telephone Expense	2,452.83	0.00	0.00	2,452.83
Utilities				
411700 - Utilities Expense	858.51	0.00	0.00	858.51
Total Utilities	858.51	0.00	0.00	858.51
Total Administration Expenses	27,043.25	0.00	101.46	27,144.71
Information & Education Expenses				
Education				
420106 - Miscellaneous Education Expense	211.33	0.00	0.00	211.33
420109 - Education Outreach	105.95	0.00	0.00	105.95
Total Education	317.28	0.00	0.00	317.28
Information				
420201 - Annual Report/Viaduct	1,445.33	0.00	0.00	1,445.33
420203 - Expositions And Display	58.00	0.00	0.00	58.00
420208 - Miscellaneous	0.98	0.00	0.00	0.98
420209 - Ktic Ad	201.50	0.00	0.00	201.50
420211 - E-Ads	140.00	0.00	0.00	140.00
Total Information	1,845.81	0.00	0.00	1,845.81
Other				
420401 - Art Supplies	49.92	0.00	0.00	49.92

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 08/31/2022	Rural Water-Bruno Month Ending 08/31/2022	Rural Water-Colon Month Ending 08/31/2022	All Districts Month Ending 08/31/2022
420404 - Promotional Materials	450.51	0.00	0.00	450.51
420405 - Recognition Banquet & Awards	756.97	0.00	0.00	756.97
Total Other	1,257.40	0.00	0.00	1,257.40
Total Information & Education Expenses	3,420.49	0.00	0.00	3,420.49
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	3,232.16	0.00	0.00	3,232.16
430102 - Auto & Truck R&M	397.92	0.00	0.00	397.92
Total Auto and Truck	3,630.08	0.00	0.00	3,630.08
Building Maintenance				
430201 - Bldg Maintenance	21.99	0.00	0.00	21.99
430202 - Office Cleaning	517.50	0.00	0.00	517.50
430203 - Garbage Maintenance	81.41	0.00	0.00	81.41
Total Building Maintenance	620.90	0.00	0.00	620.90
Operation and Maintenance				
430401 - Czechland & Homestead	1,782.84	0.00	0.00	1,782.84
430402 - Equipment Upkeep	82.12	0.00	0.00	82.12
430403 - Operation & Maintenance	573.90	0.00	0.00	573.90
430406 - Wanahoo Park Operation	839.25	0.00	0.00	839.25
430407 - Monitoring Wanahoo Dam	244.00	0.00	0.00	244.00
430408 - Wanahoo Rec Mgmt	5,705.12	0.00	0.00	5,705.12
430409 - Lake Wanahoo Education Building	1,354.92	0.00	0.00	1,354.92
Total Operation and Maintenance	10,582.15	0.00	0.00	10,582.15
Other				
430802 - Stock For Resale - Trees	(301.00)	0.00	0.00	(301.00)
430804 - O&M One-Call Services	0.88	0.00	0.00	0.88
Total Other	(300.12)	0.00	0.00	(300.12)
Total Operation & Maintenance	14,533.01	0.00	0.00	14,533.01
Personnel Expenses				
Employee Benefits				
440301 - Dental Insurance	2,079.82	0.00	0.00	2,079.82
440302 - Health Insurance	36,730.63	0.00	0.00	36,730.63
440303 - Retirement Benefit - 414H	5,431.94	0.00	0.00	5,431.94
440306 - Workmans Comp Benefit	1,011.25	0.00	0.00	1,011.25
440307 - Employee Benefits - Other	30.16	0.00	0.00	30.16
440309 - Flexible Spending Fee	16.00	0.00	0.00	16.00
Total Employee Benefits	45,299.80	0.00	0.00	45,299.80
Payroll Taxes				
440401 - FICA - ER	6,308.89	0.00	0.00	6,308.89
440402 - Medicare - ER	1,475.45	0.00	0.00	1,475.45
Total Payroll Taxes	7,784.34	0.00	0.00	7,784.34
Personnel Expense				
440501 - Personnel Meeting Exp	238.78	0.00	0.00	238.78
440502 - Personnel Mileage Exp	83.76	0.00	0.00	83.76
440504 - Personnel Uniform Exp	272.00	0.00	0.00	272.00
Total Personnel Expense	594.54	0.00	0.00	594.54
Salaries				
440601 - Salaries - Administration	22,314.14	0.00	0.00	22,314.14
440602 - Salaries - Clerical	2,170.22	0.00	0.00	2,170.22
440604 - Salaries - I & E	7,046.14	0.00	0.00	7,046.14
440605 - Salaries - Op & Maint	14,720.75	0.00	0.00	14,720.75
440606 - NRCS Support	11,319.68	0.00	0.00	11,319.68
440607 - Salaries - Projects	12,060.82	0.00	0.00	12,060.82
440608 - Salaries - Water	29,715.38	0.00	0.00	29,715.38
440616 - Lake Wanahoo Park Op.	12,241.77	0.00	0.00	12,241.77
Total Salaries	111,588.90	0.00	0.00	111,588.90
Total Personnel Expenses	165,267.58	0.00	0.00	165,267.58
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	5,017.75	0.00	0.00	5,017.75
460110 - Basin Wide Water Plan	833.34	0.00	0.00	833.34
Total Groundwater Management Plan	5,851.09	0.00	0.00	5,851.09
Groundwater Programs				
460201 - Decommissioned Wells	1,000.00	0.00	0.00	1,000.00
460204 - GW Quality Program	2,917.58	0.00	0.00	2,917.58

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 08/31/2022	Rural Water-Bruno Month Ending 08/31/2022	Rural Water-Colon Month Ending 08/31/2022	All Districts Month Ending 08/31/2022
Total Groundwater Programs	3,917.58	0.00	0.00	3,917.58
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				
450204 - Shell Creek	5,715.39	0.00	0.00	5,715.39
450803 - Shell Creek Watershed Plan 319	1,657.81	0.00	0.00	1,657.81
Total Land Treatment	7,373.20	0.00	0.00	7,373.20
Total Water Expenses	19,925.19	0.00	0.00	19,925.19
Rural Water District Expenses				
570201 - Water Purchase	0.00	4,648.18	1,373.85	6,022.03
570204 - Testing	0.00	15.00	15.00	30.00
570208 - Lpnnrd Adm. Fee	0.00	329.04	282.58	611.62
570210 - Health/Life/Vision/LTD - ER	0.00	215.07	322.59	537.66
570211 - Dental - ER	0.00	22.79	34.19	56.98
570212 - 414H ER Contributions	0.00	59.64	89.46	149.10
570215 - ER Social Security Tax	0.00	93.56	125.61	219.17
570216 - ER Medicare Tax	0.00	21.88	29.38	51.26
570217 - Salaries	0.00	479.03	955.94	1,434.97
570219 - Fees And Licenses	0.00	17.13	25.68	42.81
570220 - Rural Water One-Call	0.00	0.87	7.01	7.88
570222 - RW Dues And Memberships	0.00	40.00	60.00	100.00
570223 - Rural Water Gasoline	0.00	188.88	35.70	224.58
570231 - Rural Water Equipment Upkeep	0.00	22.79	34.18	56.97
570308 - Colon Meter House Expense	0.00	0.00	95.39	95.39
570309 - Colon Sewer Collections	0.00	0.00	2,418.00	2,418.00
Total Rural Water District Expenses	0.00	6,153.86	5,904.56	12,058.42
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	39,037.66	705.35	1,474.07	41,217.08
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	39,037.66	705.35	1,478.24	41,221.25
Total Depreciation Expense	39,037.66	705.35	1,478.24	41,221.25
Total Expenses	269,227.18	6,859.21	7,484.26	283,570.65
Total Change in Net Position	\$ (180,916.43)	\$ (273.09)	\$ 696.42	\$ (180,493.10)

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

	Natural Resources District Year To Date 08/31/2022	Rural Water-Bruno Year To Date 08/31/2022	Rural Water-Colon Year To Date 08/31/2022	All Districts Year To Date 08/31/2022
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	0.00	0.00	0.00	0.00
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	42,628.97	0.00	0.00	42,628.97
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	22,974.86	0.00	0.00	22,974.86
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 65,603.83	\$ 0.00	\$ 0.00	\$ 65,603.83
State Income				
301201 - Natural Resources WQ Fund	14,208.54	0.00	0.00	14,208.54
301202 - Decommissioned Wells	4,286.00	0.00	0.00	4,286.00
301203 - Motor Vehicle Pro-Rate	347.01	0.00	0.00	347.01
301315 - WSF and EA Application	21,328.81	0.00	0.00	21,328.81
304100 - Lake Wanahoo - Other	781.75	0.00	0.00	781.75
Total State Income	40,952.11	0.00	0.00	40,952.11
Local Income				
304105 - Education Building Rent	2,580.00	0.00	0.00	2,580.00
304112 - Dirt Sales - Wanahoo	242.68	0.00	0.00	242.68
304500 - JWMA B	29,640.00	0.00	0.00	29,640.00
Total Local Income	32,462.68	0.00	0.00	32,462.68
Rural Water Income				
304240 - Water Sales	0.00	12,610.80	10,660.95	23,271.75
304295 - Colon Sewer Fees	0.00	0.00	4,836.00	4,836.00
304261 - Other Revenue	0.00	9.96	377.51	387.47
Total Rural Water Income	0.00	12,620.76	15,874.46	28,495.22
Property Tax Income				
305100 - General Fund Property Taxes-Boone	5,649.02	0.00	0.00	5,649.02
305200 - General Fund Property Taxes-Butler	61.85	0.00	0.00	61.85
305300 - General Fund Property Taxes-Colfax	74.66	0.00	0.00	74.66
305400 - General Fund Property Taxes-Dodge	311.06	0.00	0.00	311.06
305500 - General Fund Property Taxes-Madison	43.73	0.00	0.00	43.73
305600 - General Fund Property Taxes-Platte	13.05	0.00	0.00	13.05
305700 - General Fund Property Taxes-Saunders	255.45	0.00	0.00	255.45
Total Property Tax Income	6,408.82	0.00	0.00	6,408.82
Investment Income				
311350 - Interest - NPAIT Elkhorn	7.58	0.00	0.00	7.58
311400 - Interest-NPAIT Wanahoo SRA	1,057.30	0.00	0.00	1,057.30
311450 - Interest Income-Elkhorn IPA	19.38	0.00	0.00	19.38
311500 - Interest - NPAIT NRD	6.60	0.00	0.00	6.60
311600 - Interest - STFIT NRD	9,083.12	0.00	0.00	9,083.12
311700 - Interest - UBT NRD	97.84	0.00	0.00	97.84
304350 - Colon RW Interest - NPAIT	0.00	0.00	23.97	23.97
Total Investment Income	10,271.82	0.00	23.97	10,295.79
Miscellaneous Income				
309350 - Sales - Well Permits	100.00	0.00	0.00	100.00
309360 - Sales - Sample Kits	3,040.00	0.00	0.00	3,040.00
309400 - Sales - Other	825.00	0.00	0.00	825.00
309500 - Equipment Rent	1,579.00	0.00	0.00	1,579.00
309600 - Game & Park Permit Sales	19.00	0.00	0.00	19.00
310000 - Chemigation Permits	2,075.00	0.00	0.00	2,075.00
310100 - Check Valve Sales	302.34	0.00	0.00	302.34
310200 - Czechland Camping Fees	3,442.16	0.00	0.00	3,442.16
310201 - Wanahoo Park Permits	15,338.50	0.00	0.00	15,338.50
310202 - Lake Wanahoo Camping	30,504.84	0.00	0.00	30,504.84
313000 - Miscellaneous Income	2,075.58	0.00	0.00	2,075.58

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

	Natural Resources District Year To Date 08/31/2022	Rural Water-Bruno Year To Date 08/31/2022	Rural Water-Colon Year To Date 08/31/2022	All Districts Year To Date 08/31/2022
315000 - RWD Administrative Fees	1,163.59	0.00	0.00	1,163.59
316000 - Employee/Director Reimb	85.37	0.00	0.00	85.37
318000 - Special Project Income	212.00	0.00	0.00	212.00
Total Miscellaneous Income	60,762.38	0.00	0.00	60,762.38
Total Income	216,461.64	12,620.76	15,898.43	244,980.83
Expenses				
Administration Expenses				
Dues & Membership				
410203 - Dues - NARD	5,120.10	0.00	0.00	5,120.10
Total Dues & Membership	5,120.10	0.00	0.00	5,120.10
Fees and Licenses				
410302 - NRD Fees And Licenses	100.00	0.00	0.00	100.00
410304 - NRD Union Bank Fees	81.14	0.00	0.00	81.14
Total Fees and Licenses	181.14	0.00	0.00	181.14
Insurance				
410501 - Insurance-Auto	1,960.50	0.00	0.00	1,960.50
410502 - Insurance-Errors & Omissions	1,017.84	0.00	0.00	1,017.84
410504 - Insurance-Liability	11,387.84	0.00	0.00	11,387.84
410505 - Insurance-Property	3,064.00	0.00	0.00	3,064.00
Total Insurance	17,430.18	0.00	0.00	17,430.18
Interest Expense				
410600 - Interest Expense	0.00	0.00	202.92	202.92
Total Interest Expense	0.00	0.00	202.92	202.92
Legal Notices				
410701 - Legal Notices	600.33	0.00	0.00	600.33
Total Legal Notices	600.33	0.00	0.00	600.33
Maintenance Contracts				
410800 - Maintenance Contracts	739.19	0.00	0.00	739.19
Total Maintenance Contracts	739.19	0.00	0.00	739.19
Office Supply & Expense				
410901 - Copier Supplies	220.09	0.00	0.00	220.09
410902 - Office Supplies & Equip	627.93	0.00	0.00	627.93
410904 - Letterhead, Envelopes & Forms	19.25	0.00	0.00	19.25
410906 - Office Expense - Other	341.75	0.00	0.00	341.75
Total Office Supply & Expense	1,209.02	0.00	0.00	1,209.02
Computer Supply & Expense				
411003 - Computer Repairs & Parts	300.40	0.00	0.00	300.40
411004 - Computer Software	1,388.36	0.00	0.00	1,388.36
411006 - Email	262.06	0.00	0.00	262.06
Total Computer Supply & Expense	1,950.82	0.00	0.00	1,950.82
Professional Services				
411301 - Prof Serv-Accounting	13,500.00	0.00	0.00	13,500.00
411304 - Prof Serv-Legal - General	1,835.00	0.00	0.00	1,835.00
411311 - Washington Expense	4,000.00	0.00	0.00	4,000.00
Total Professional Services	19,335.00	0.00	0.00	19,335.00
Rent Expense				
411400 - Rent Expense	284.22	0.00	0.00	284.22
Total Rent Expense	284.22	0.00	0.00	284.22
Telephone Expense				
411601 - Telephone - Cellular	2,832.93	0.00	0.00	2,832.93
411602 - Local Phone & Internet	1,584.54	0.00	0.00	1,584.54
411605 - Director iPad Cell Service	90.40	0.00	0.00	90.40
Total Telephone Expense	4,507.87	0.00	0.00	4,507.87
Utilities				
411700 - Utilities Expense	1,601.06	0.00	0.00	1,601.06
Total Utilities	1,601.06	0.00	0.00	1,601.06
Total Administration Expenses	52,958.93	0.00	202.92	53,161.85
Information & Education Expenses				
Education				
420106 - Miscellaneous Education Expense	227.99	0.00	0.00	227.99
420109 - Education Outreach	966.20	0.00	0.00	966.20
Total Education	1,194.19	0.00	0.00	1,194.19
Information				

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 08/31/2022	Rural Water-Bruno Year To Date 08/31/2022	Rural Water-Colon Year To Date 08/31/2022	All Districts Year To Date 08/31/2022
420201 - Annual Report/Viaduct	6,245.33	0.00	0.00	6,245.33
420203 - Expositions And Display	181.06	0.00	0.00	181.06
420208 - Miscellaneous	80.00	0.00	0.00	80.00
420209 - Ktic Ad	403.00	0.00	0.00	403.00
420211 - E-Ads	280.00	0.00	0.00	280.00
Total Information	7,189.39	0.00	0.00	7,189.39
Other				
420401 - Art Supplies	49.92	0.00	0.00	49.92
420404 - Promotional Materials	852.54	0.00	0.00	852.54
420405 - Recognition Banquet & Awards	1,119.44	0.00	0.00	1,119.44
Total Other	2,021.90	0.00	0.00	2,021.90
Total Information & Education Expenses	10,405.48	0.00	0.00	10,405.48
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	7,088.99	0.00	0.00	7,088.99
430102 - Auto & Truck R&M	1,804.90	0.00	0.00	1,804.90
Total Auto and Truck	8,893.89	0.00	0.00	8,893.89
Building Maintenance				
430201 - Bldg Maintenance	181.94	0.00	0.00	181.94
430202 - Office Cleaning	1,035.00	0.00	0.00	1,035.00
430203 - Garbage Maintenance	187.21	0.00	0.00	187.21
Total Building Maintenance	1,404.15	0.00	0.00	1,404.15
Operation and Maintenance				
430401 - Czechland & Homestead	2,326.15	0.00	0.00	2,326.15
430402 - Equipment Upkeep	901.08	0.00	0.00	901.08
430403 - Operation & Maintenance	64,641.61	0.00	0.00	64,641.61
430406 - Wanahoo Park Operation	2,341.53	0.00	0.00	2,341.53
430407 - Monitoring Wanahoo Dam	7,018.36	0.00	0.00	7,018.36
430408 - Wanahoo Rec Mgmt	11,893.80	0.00	0.00	11,893.80
430409 - Lake Wanahoo Education Building	1,825.63	0.00	0.00	1,825.63
Total Operation and Maintenance	90,948.16	0.00	0.00	90,948.16
Other				
430804 - O&M One-Call Services	3.42	0.00	0.00	3.42
Total Other	3.42	0.00	0.00	3.42
Total Operation & Maintenance	101,249.62	0.00	0.00	101,249.62
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	33.95	0.00	0.00	33.95
Total Director Expense	33.95	0.00	0.00	33.95
Employee Benefits				
440301 - Dental Insurance	3,979.34	0.00	0.00	3,979.34
440302 - Health Insurance	68,756.60	0.00	0.00	68,756.60
440303 - Retirement Benefit - 414H	8,342.46	0.00	0.00	8,342.46
440306 - Workmans Comp Benefit	2,022.50	0.00	0.00	2,022.50
440307 - Employee Benefits - Other	249.31	0.00	0.00	249.31
440309 - Flexible Spending Fee	32.00	0.00	0.00	32.00
Total Employee Benefits	83,382.21	0.00	0.00	83,382.21
Payroll Taxes				
440401 - FICA - ER	9,513.35	0.00	0.00	9,513.35
440402 - Medicare - ER	2,224.89	0.00	0.00	2,224.89
Total Payroll Taxes	11,738.24	0.00	0.00	11,738.24
Personnel Expense				
440501 - Personnel Meeting Exp	469.92	0.00	0.00	469.92
440502 - Personnel Mileage Exp	544.06	0.00	0.00	544.06
440504 - Personnel Uniform Exp	272.00	0.00	0.00	272.00
Total Personnel Expense	1,285.98	0.00	0.00	1,285.98
Salaries				
440601 - Salaries - Administration	34,587.10	0.00	0.00	34,587.10
440602 - Salaries - Clerical	3,345.68	0.00	0.00	3,345.68
440603 - Employee Recognition Program	700.00	0.00	0.00	700.00
440604 - Salaries - I & E	10,898.05	0.00	0.00	10,898.05
440605 - Salaries - Op & Maint	23,235.01	0.00	0.00	23,235.01
440606 - NRCS Support	17,501.47	0.00	0.00	17,501.47
440607 - Salaries - Projects	17,947.01	0.00	0.00	17,947.01
440608 - Salaries - Water	46,101.75	0.00	0.00	46,101.75

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

	Natural Resources District Year To Date 08/31/2022	Rural Water-Bruno Year To Date 08/31/2022	Rural Water-Colon Year To Date 08/31/2022	All Districts Year To Date 08/31/2022
440616 - Lake Wanhoo Park Op.	18,988.68	0.00	0.00	18,988.68
Total Salaries	173,304.75	0.00	0.00	173,304.75
Total Personnel Expenses	269,745.13	0.00	0.00	269,745.13
Projects Expenses				
Inter-Governmental				
450119 - JWMAB Dodge Co	19,920.00	0.00	0.00	19,920.00
Total Inter-Governmental	19,920.00	0.00	0.00	19,920.00
Total Projects Expenses	19,920.00	0.00	0.00	19,920.00
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	5,210.25	0.00	0.00	5,210.25
460110 - Basin Wide Water Plan	1,666.67	0.00	0.00	1,666.67
Total Groundwater Management Plan	6,876.92	0.00	0.00	6,876.92
Groundwater Programs				
460201 - Decommissioned Wells	1,000.00	0.00	0.00	1,000.00
460204 - GW Quality Program	3,965.97	0.00	0.00	3,965.97
460206 - Monitoring Wells	199.80	0.00	0.00	199.80
Total Groundwater Programs	5,165.77	0.00	0.00	5,165.77
Surface Water Programs				
460403 - Stream Flow	17,635.00	0.00	0.00	17,635.00
Total Surface Water Programs	17,635.00	0.00	0.00	17,635.00
Special Projects				
460504 - ENWRA	5,566.64	0.00	0.00	5,566.64
Total Special Projects	5,566.64	0.00	0.00	5,566.64
Land Treatment				
450204 - Shell Creek	9,701.39	0.00	0.00	9,701.39
450803 - Shell Creek Watershed Plan 319	3,412.51	0.00	0.00	3,412.51
Total Land Treatment	13,113.90	0.00	0.00	13,113.90
Total Water Expenses	48,358.23	0.00	0.00	48,358.23
Rural Water District Expenses				
570201 - Water Purchase	0.00	7,104.01	2,723.82	9,827.83
570204 - Testing	0.00	220.00	30.00	250.00
570207 - Other Expenses	0.00	2.35	3.54	5.89
570208 - Lpnnrd Adm. Fee	0.00	630.54	533.05	1,163.59
570210 - Health/Life/Vision/LTD - ER	0.00	406.74	610.10	1,016.84
570211 - Dental - ER	0.00	46.47	69.72	116.19
570212 - 414H ER Contributions	0.00	116.46	174.70	291.16
570215 - ER Social Security Tax	0.00	146.21	193.66	339.87
570216 - ER Medicare Tax	0.00	34.19	45.30	79.49
570217 - Salaries	0.00	718.52	1,491.38	2,209.90
570219 - Fees And Licenses	0.00	51.38	77.05	128.43
570220 - Rural Water One-Call	0.00	4.26	7.86	12.12
570222 - RW Dues And Memberships	0.00	40.00	60.00	100.00
570223 - Rural Water Gasoline	0.00	267.68	100.95	368.63
570231 - Rural Water Equipment Upkeep	0.00	22.79	34.18	56.97
570308 - Colon Meter House Expense	0.00	0.00	171.99	171.99
570309 - Colon Sewer Collections	0.00	0.00	4,836.00	4,836.00
Total Rural Water District Expenses	0.00	9,811.60	11,163.30	20,974.90
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	78,075.32	1,410.70	2,948.14	82,434.16
908350 - Amortization Expense - Colon	0.00	0.00	8.34	8.34
Total Depreciation	78,075.32	1,410.70	2,956.48	82,442.50
Total Depreciation Expense	78,075.32	1,410.70	2,956.48	82,442.50
Total Expenses	580,712.71	11,222.30	14,322.70	606,257.71
Total Change in Net Position	\$ (364,251.07)	\$ 1,398.46	\$ 1,575.73	\$ (361,276.88)

See Accountant's Compilation Report

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

	Year To Date August 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	100,000.00	(100,000.00)	0.00 %
303207 - Shell Creek 319 Grant	0.00	108,600.00	(108,600.00)	0.00 %
303225 - Wahoo Creek WS PL566	42,628.97	499,610.00	(456,981.03)	8.53 %
303961 - FEMA - Flood Funds	22,974.86	1,600,000.00	(1,577,025.14)	1.44 %
303963 - FEMA - 428 Funds	0.00	392,500.00	(392,500.00)	0.00 %
303965 - Federal Wanahoo - Stilling	0.00	1,109,600.00	(1,109,600.00)	0.00 %
Total Federal Income	65,603.83	3,810,310.00	(3,744,706.17)	1.72 %
State Income				
301201 - Natural Resources WQ Fund	14,208.54	52,000.00	(37,791.46)	27.32 %
301202 - Decommissioned Wells	4,286.00	3,500.00	786.00	122.46 %
301203 - Motor Vehicle Pro-Rate	347.01	8,400.00	(8,052.99)	4.13 %
301303 - Sand Creek NRDF	0.00	20,000.00	(20,000.00)	0.00 %
301310 - Shell Creek NET	0.00	6,500.00	(6,500.00)	0.00 %
301315 - WSF and EA Application	21,328.81	0.00	21,328.81	0.00 %
301325 - JEDI Funding	0.00	333,498.00	(333,498.00)	0.00 %
301900 - State Grant - NE Buffer Strip	0.00	27,500.00	(27,500.00)	0.00 %
303222 - Wahoo Creek WSF Design	0.00	133,031.00	(133,031.00)	0.00 %
304100 - Lake Wanahoo - Other	781.75	15,000.00	(14,218.25)	5.21 %
Total State Income	40,952.11	599,429.00	(558,476.89)	6.83 %
Local Income				
304105 - Education Building Rent	2,580.00	14,500.00	(11,920.00)	17.79 %
304112 - Dirt Sales - Wanahoo	242.68	15,000.00	(14,757.32)	1.62 %
304400 - Flow Meter Maint. Reimb.	0.00	1,000.00	(1,000.00)	0.00 %
304500 - JWMAB	29,640.00	14,940.00	14,700.00	198.39 %
304600 - Greater Wahoo Fdtn - Wanahoo Bldg	0.00	73,500.00	(73,500.00)	0.00 %
Total Local Income	32,462.68	118,940.00	(86,477.32)	27.29 %
Property Tax Income				
305100 - General Fund Property Taxes-Boone	5,649.02	116,000.00	(110,350.98)	4.87 %
305200 - General Fund Property Taxes-Butler	61.85	411,000.00	(410,938.15)	0.02 %
305300 - General Fund Property Taxes-Colfax	74.66	368,000.00	(367,925.34)	0.02 %
305400 - General Fund Property Taxes-Dodge	311.06	1,084,000.00	(1,083,688.94)	0.03 %
305500 - General Fund Property Taxes-Madison	43.73	76,500.00	(76,456.27)	0.06 %
305600 - General Fund Property Taxes-Platte	13.05	464,000.00	(463,986.95)	0.00 %
305700 - General Fund Property Taxes-Saunders	255.45	1,251,000.00	(1,250,744.55)	0.02 %
Total Property Tax Income	6,408.82	3,770,500.00	(3,764,091.18)	0.17 %
Investment Income				
311350 - Interest - NPAIT Elkhorn	7.58	3.81	3.77	198.95 %
311400 - Interest-NPAIT Wanahoo SRA	1,057.30	555.00	502.30	190.50 %
311450 - Interest Income-Elkhorn IPA	19.38	316.00	(296.62)	6.13 %
311500 - Interest - NPAIT NRD	6.60	3.50	3.10	188.57 %
311600 - Interest - STFIT NRD	9,083.12	4,750.00	4,333.12	191.22 %
311700 - Interest - UBT NRD	97.84	240.00	(142.16)	40.77 %
304350 - Colon RW Interest - NPAIT	0.00	12.00	(12.00)	0.00 %
Total Investment Income	10,271.82	5,880.31	4,391.51	174.68 %
Miscellaneous Income				
309100 - Sales - Trees	0.00	25,000.00	(25,000.00)	0.00 %
309350 - Sales - Well Permits	100.00	2,000.00	(1,900.00)	5.00 %
309360 - Sales - Sample Kits	3,040.00	3,500.00	(460.00)	86.86 %
309400 - Sales - Other	825.00	4,000.00	(3,175.00)	20.63 %
309500 - Equipment Rent	1,579.00	7,000.00	(5,421.00)	22.56 %
309600 - Game & Park Permit Sales	19.00	500.00	(481.00)	3.80 %
310000 - Chemigation Permits	2,075.00	25,000.00	(22,925.00)	8.30 %
310100 - Check Valve Sales	302.34	500.00	(197.66)	60.47 %
310200 - Czechland Camping Fees	3,442.16	14,000.00	(10,557.84)	24.59 %
310201 - Wanahoo Park Permits	15,338.50	110,000.00	(94,661.50)	13.94 %
310202 - Lake Wanahoo Camping	30,504.84	120,000.00	(89,495.16)	25.42 %
312000 - Salaries-Other NRD	0.00	76,000.00	(76,000.00)	0.00 %
313000 - Miscellaneous Income	2,075.58	15,000.00	(12,924.42)	13.84 %
315000 - RWD Administrative Fees	1,163.59	4,800.00	(3,636.41)	24.24 %
316000 - Employee/Director Reimb	85.37	2,000.00	(1,914.63)	4.27 %

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

	Year To Date August 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
317000 - Loss Or Gain On Sale Of Assets	0.00	100,000.00	(100,000.00)	0.00 %
318000 - Special Project Income	212.00	1,000.00	(788.00)	21.20 %
318500 - Change in COE Revenue	0.00	114,892.00	(114,892.00)	0.00 %
Total Miscellaneous Income	60,762.38	625,192.00	(564,429.62)	9.72 %
Total Income	216,461.64	8,930,251.31	(8,713,789.67)	2.42 %
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	0.00	100.00	(100.00)	0.00 %
Total Bonds	0.00	100.00	(100.00)	0.00 %
Dues & Membership				
410201 - Dues & Membership - Chamber	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	0.00	1,776.00	(1,776.00)	0.00 %
410203 - Dues - NARD	5,120.10	31,000.00	(25,879.90)	16.52 %
410204 - Dues - NWRA	0.00	1,950.00	(1,950.00)	0.00 %
410205 - Dues & Membership - Other	0.00	3,200.00	(3,200.00)	0.00 %
Total Dues & Membership	5,120.10	38,376.00	(33,255.90)	13.34 %
Fees and Licenses				
410302 - NRD Fees And Licenses	100.00	10,000.00	(9,900.00)	1.00 %
410304 - NRD Union Bank Fees	81.14	600.00	(518.86)	13.52 %
Total Fees and Licenses	181.14	10,600.00	(10,418.86)	1.71 %
GIS				
410401 - GIS Activities	0.00	2,000.00	(2,000.00)	0.00 %
Total GIS	0.00	2,000.00	(2,000.00)	0.00 %
Insurance				
410501 - Insurance-Auto	1,960.50	15,000.00	(13,039.50)	13.07 %
410502 - Insurance-Errors & Omissions	1,017.84	7,000.00	(5,982.16)	14.54 %
410504 - Insurance-Liability	11,387.84	66,000.00	(54,612.16)	17.25 %
410505 - Insurance-Property	3,064.00	20,000.00	(16,936.00)	15.32 %
Total Insurance	17,430.18	108,000.00	(90,569.82)	16.14 %
Legal Notices				
410701 - Legal Notices	600.33	2,500.00	(1,899.67)	24.01 %
410702 - Other Notices and Advertising	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	600.33	2,600.00	(1,999.67)	23.09 %
Maintenance Contracts				
410800 - Maintenance Contracts	739.19	5,000.00	(4,260.81)	14.78 %
Total Maintenance Contracts	739.19	5,000.00	(4,260.81)	14.78 %
Office Supply & Expense				
410901 - Copier Supplies	220.09	750.00	(529.91)	29.35 %
410902 - Office Supplies & Equip	627.93	3,500.00	(2,872.07)	17.94 %
410903 - Franklin Supplies	0.00	500.00	(500.00)	0.00 %
410904 - Letterhead, Envelopes & Forms	19.25	2,000.00	(1,980.75)	0.96 %
410905 - Reference Books	0.00	1,000.00	(1,000.00)	0.00 %
410906 - Office Expense - Other	341.75	2,500.00	(2,158.25)	13.67 %
Total Office Supply & Expense	1,209.02	10,250.00	(9,040.98)	11.80 %
Computer Supply & Expense				
411002 - Computer Consultant	0.00	5,000.00	(5,000.00)	0.00 %
411003 - Computer Repairs & Parts	300.40	1,500.00	(1,199.60)	20.03 %
411004 - Computer Software	1,388.36	11,000.00	(9,611.64)	12.62 %
411005 - Computer Magazines/Video	0.00	100.00	(100.00)	0.00 %
411006 - Email	262.06	1,650.00	(1,387.94)	15.88 %
411011 - Computers & Equipment	0.00	11,000.00	(11,000.00)	0.00 %
411012 - Website Design & Hosting	0.00	300.00	(300.00)	0.00 %
Total Computer Supply & Expense	1,950.82	30,550.00	(28,599.18)	6.39 %
Postage				
411200 - Postage	0.00	5,000.00	(5,000.00)	0.00 %
Total Postage	0.00	5,000.00	(5,000.00)	0.00 %
Professional Services				
411301 - Prof Serv-Accounting	13,500.00	81,000.00	(67,500.00)	16.67 %
411302 - Prof Serv-Annual Audit	0.00	13,250.00	(13,250.00)	0.00 %
411304 - Prof Serv-Legal - General	1,835.00	12,000.00	(10,165.00)	15.29 %
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	4,000.00	26,400.00	(22,400.00)	15.15 %

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

	Year To Date August 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Professional Services	19,335.00	138,650.00	(119,315.00)	13.95 %
Rent Expense				
411400 - Rent Expense	284.22	1,700.00	(1,415.78)	16.72 %
Total Rent Expense	284.22	1,700.00	(1,415.78)	16.72 %
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	2,832.93	11,000.00	(8,167.07)	25.75 %
411602 - Local Phone & Internet	1,584.54	8,000.00	(6,415.46)	19.81 %
411605 - Director iPad Cell Service	90.40	600.00	(509.60)	15.07 %
Total Telephone Expense	4,507.87	19,600.00	(15,092.13)	23.00 %
Utilities				
411700 - Utilities Expense	1,601.06	13,000.00	(11,398.94)	12.32 %
Total Utilities	1,601.06	13,000.00	(11,398.94)	12.32 %
Total Administration Expenses	52,958.93	386,426.00	(333,467.07)	13.70 %
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	0.00	1,000.00	(1,000.00)	0.00 %
420104 - Outdoor Classrooms	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	227.99	500.00	(272.01)	45.60 %
420107 - Water Testing Event	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	0.00	3,500.00	(3,500.00)	0.00 %
420109 - Education Outreach	966.20	3,500.00	(2,533.80)	27.61 %
Total Education	1,194.19	11,500.00	(10,305.81)	10.38 %
Information				
420201 - Annual Report/Viaduct	6,245.33	13,000.00	(6,754.67)	48.04 %
420202 - Books And Pamphlets	0.00	500.00	(500.00)	0.00 %
420203 - Expositions And Display	181.06	2,000.00	(1,818.94)	9.05 %
420205 - Phrography, Cameras, Video	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	250.00	(250.00)	0.00 %
420208 - Miscellaneous	80.00	1,500.00	(1,420.00)	5.33 %
420209 - Ktic Ad	403.00	3,000.00	(2,597.00)	13.43 %
420211 - E-Ads	280.00	1,700.00	(1,420.00)	16.47 %
420212 - TV Promotion	0.00	3,500.00	(3,500.00)	0.00 %
420213 - Promotion Videos	0.00	3,000.00	(3,000.00)	0.00 %
Total Information	7,189.39	29,950.00	(22,760.61)	24.00 %
Scholarships and Grants				
420305 - Camp And Workshop Scholarships	0.00	1,500.00	(1,500.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	3,000.00	(3,000.00)	0.00 %
Total Scholarships and Grants	0.00	4,500.00	(4,500.00)	0.00 %
Other				
420401 - Art Supplies	49.92	250.00	(200.08)	19.97 %
420402 - Cooperative Projects/Donations	0.00	500.00	(500.00)	0.00 %
420404 - Promotional Materials	852.54	4,000.00	(3,147.46)	21.31 %
420405 - Recognition Banquet & Awards	1,119.44	2,000.00	(880.56)	55.97 %
420407 - Cooperative Partnerships	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	1,000.00	(1,000.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	200.00	(200.00)	0.00 %
Total Other	2,021.90	8,950.00	(6,928.10)	22.59 %
Total Information & Education Expenses	10,405.48	54,900.00	(44,494.52)	18.95 %
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	7,088.99	28,000.00	(20,911.01)	25.32 %
430102 - Auto & Truck R&M	1,804.90	7,000.00	(5,195.10)	25.78 %
Total Auto and Truck	8,893.89	35,000.00	(26,106.11)	25.41 %
Building Maintenance				
430201 - Bldg Maintenance	181.94	3,500.00	(3,318.06)	5.20 %
430202 - Office Cleaning	1,035.00	6,100.00	(5,065.00)	16.97 %
430203 - Garbage Maintenance	187.21	1,200.00	(1,012.79)	15.60 %
Total Building Maintenance	1,404.15	10,800.00	(9,395.85)	13.00 %
Community Forestry Program				
430300 - Community Forestry	0.00	2,000.00	(2,000.00)	0.00 %

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

	Year To Date August 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Community Forestry Program	0.00	2,000.00	(2,000.00)	0.00 %
Operation and Maintenance				
430401 - Czechland & Homestead	2,326.15	8,000.00	(5,673.85)	29.08 %
430402 - Equipment Upkeep	901.08	14,000.00	(13,098.92)	6.44 %
430403 - Operation & Maintenance	64,641.61	85,000.00	(20,358.39)	76.05 %
430404 - Tree Supplies	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	2,341.53	50,000.00	(47,658.47)	4.68 %
430407 - Monitoring Wanahoo Dam	7,018.36	17,000.00	(9,981.64)	41.28 %
430408 - Wanahoo Rec Mgmt	11,893.80	60,000.00	(48,106.20)	19.82 %
430409 - Lake Wanahoo Education Building	1,825.63	10,000.00	(8,174.37)	18.26 %
Total Operation and Maintenance	90,948.16	244,250.00	(153,301.84)	37.24 %
Project Repairs				
430503 - Project Repairs - Other	0.00	1,000.00	(1,000.00)	0.00 %
430504 - Rawhide Channel Maintenance	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	3,000.00	(3,000.00)	0.00 %
Steam Bank Stabilization				
430601 - Stream Bank - Perennial Streams	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	0.00	15,000.00	(15,000.00)	0.00 %
Total Steam Bank Stabilization	0.00	20,000.00	(20,000.00)	0.00 %
Wildlife Habitat Programs				
430701 - Wild Nebraska	0.00	1,000.00	(1,000.00)	0.00 %
Total Wildlife Habitat Programs	0.00	1,000.00	(1,000.00)	0.00 %
Other				
430801 - NRCS Flags	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	0.00	15,000.00	(15,000.00)	0.00 %
430803 - Lower Platte Weed Mgmt Area	0.00	30,000.00	(30,000.00)	0.00 %
430804 - O&M One-Call Services	3.42	50.00	(46.58)	6.84 %
430805 - IceJam Monitoring	0.00	500.00	(500.00)	0.00 %
Total Other	3.42	46,550.00	(46,546.58)	0.01 %
Total Operation & Maintenance	101,249.62	362,600.00	(261,350.38)	27.92 %
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	33.95	18,000.00	(17,966.05)	0.19 %
440102 - Director Mileage Expense	0.00	15,000.00	(15,000.00)	0.00 %
440104 - Computer Stipend	0.00	5,700.00	(5,700.00)	0.00 %
Total Director Expense	33.95	38,700.00	(38,666.05)	0.09 %
Director Per Diem				
440200 - Director Per Diem	0.00	38,000.00	(38,000.00)	0.00 %
Total Director Per Diem	0.00	38,000.00	(38,000.00)	0.00 %
Employee Benefits				
440301 - Dental Insurance	3,979.34	24,000.00	(20,020.66)	16.58 %
440302 - Health Insurance	68,756.60	370,000.00	(301,243.40)	18.58 %
440303 - Retirement Benefit - 414H	8,342.46	75,000.00	(66,657.54)	11.12 %
440304 - Retirement Benefit - 457 Plan	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	2,022.50	20,000.00	(17,977.50)	10.11 %
440307 - Employee Benefits - Other	249.31	2,500.00	(2,250.69)	9.97 %
440309 - Flexible Spending Fee	32.00	300.00	(268.00)	10.67 %
440311 - Unemployment Insurance Benefit	0.00	5,000.00	(5,000.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	28,500.00	(28,500.00)	0.00 %
Total Employee Benefits	83,382.21	532,300.00	(448,917.79)	15.66 %
Payroll Taxes				
440401 - FICA - ER	9,513.35	75,000.00	(65,486.65)	12.68 %
440402 - Medicare - ER	2,224.89	18,000.00	(15,775.11)	12.36 %
Total Payroll Taxes	11,738.24	93,000.00	(81,261.76)	12.62 %
Personnel Expense				
440501 - Personnel Meeting Exp	469.92	25,000.00	(24,530.08)	1.88 %
440502 - Personnel Mileage Exp	544.06	3,500.00	(2,955.94)	15.54 %
440503 - Safety Committee	0.00	1,500.00	(1,500.00)	0.00 %
440504 - Personnel Uniform Exp	272.00	2,800.00	(2,528.00)	9.71 %
440505 - Personnel Exp-Other	0.00	2,500.00	(2,500.00)	0.00 %
Total Personnel Expense	1,285.98	35,300.00	(34,014.02)	3.64 %
Salaries				
440601 - Salaries - Administration	34,587.10	244,000.00	(209,412.90)	14.18 %

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

	Year To Date August 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
440602 - Salaries - Clerical	3,345.68	25,500.00	(22,154.32)	13.12 %
440603 - Employee Recognition Program	700.00	1,300.00	(600.00)	53.85 %
440604 - Salaries - I & E	10,898.05	90,000.00	(79,101.95)	12.11 %
440605 - Salaries - Op & Maint	23,235.01	186,000.00	(162,764.99)	12.49 %
440606 - NRCS Support	17,501.47	168,000.00	(150,498.53)	10.42 %
440607 - Salaries - Projects	17,947.01	114,500.00	(96,552.99)	15.67 %
440608 - Salaries - Water	46,101.75	370,000.00	(323,898.25)	12.46 %
440611 - Salaries - Rural Water	0.00	5,000.00	(5,000.00)	0.00 %
440616 - Lake Wanahoo Park Op.	18,988.68	86,500.00	(67,511.32)	21.95 %
Total Salaries	173,304.75	1,290,800.00	(1,117,495.25)	13.43 %
Total Personnel Expenses	269,745.13	2,028,100.00	(1,758,354.87)	13.30 %
Projects Expenses				
Inter-Governmental				
450110 - Platte Center Bank Stab. Phase LI	0.00	10,000.00	(10,000.00)	0.00 %
450114 - Trails	0.00	15,000.00	(15,000.00)	0.00 %
450115 - Dike & Drainage Assistance	0.00	10,000.00	(10,000.00)	0.00 %
450117 - Woodcliff Bank Stabilization	0.00	55,000.00	(55,000.00)	0.00 %
450119 - JWMAB Dodge Co	19,920.00	171,000.00	(151,080.00)	11.65 %
Total Inter-Governmental	19,920.00	261,000.00	(241,080.00)	7.63 %
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	1,000.00	(1,000.00)	0.00 %
Total Special Projects	0.00	32,500.00	(32,500.00)	0.00 %
Wanahoo				
450505 - Prof Serv-Legal - Wanahoo	0.00	5,000.00	(5,000.00)	0.00 %
450506 - Lake Level Mgmt Plan	0.00	50,000.00	(50,000.00)	0.00 %
450509 - Wanahoo - Other	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanahoo	0.00	60,000.00	(60,000.00)	0.00 %
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				
411101 - PRCA - Administration	0.00	1,000.00	(1,000.00)	0.00 %
411129 - USGS Monitoring at Leshara	0.00	6,400.00	(6,400.00)	0.00 %
Total Platte River Corridor Alliance	0.00	7,400.00	(7,400.00)	0.00 %
Total Projects Expenses	19,920.00	404,900.00	(384,980.00)	4.92 %
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	5,210.25	10,000.00	(4,789.75)	52.10 %
460102 - GWMP - Information & Education	0.00	500.00	(500.00)	0.00 %
460103 - GWMP - Nitrogen Classes	0.00	2,000.00	(2,000.00)	0.00 %
460104 - GWMP - Permits	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	1,666.67	10,000.00	(8,333.33)	16.67 %
460111 - Flow Meter Maintenance	0.00	22,000.00	(22,000.00)	0.00 %
Total Groundwater Management Plan	6,876.92	44,600.00	(37,723.08)	15.42 %
Groundwater Programs				
460201 - Decommissioned Wells	1,000.00	19,000.00	(18,000.00)	5.26 %
460203 - GW Levels	0.00	1,000.00	(1,000.00)	0.00 %
460204 - GW Quality Program	3,965.97	15,000.00	(11,034.03)	26.44 %
460205 - Mead - NOP	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	199.80	25,000.00	(24,800.20)	0.80 %
460209 - Groundwater Programs Other	0.00	3,000.00	(3,000.00)	0.00 %
460210 - GW Projects Sinking Fund	0.00	100,000.00	(100,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	8,400.00	(8,400.00)	0.00 %
Total Groundwater Programs	5,165.77	171,750.00	(166,584.23)	3.01 %
Regulatory				
460301 - Chemigation	0.00	1,000.00	(1,000.00)	0.00 %
460302 - Irrigation Runoff	0.00	750.00	(750.00)	0.00 %
Total Regulatory	0.00	1,750.00	(1,750.00)	0.00 %
Surface Water Programs				
460403 - Stream Flow	17,635.00	17,635.00	0.00	100.00 %
Total Surface Water Programs	17,635.00	17,635.00	0.00	100.00 %

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

	Year To Date August 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Special Projects				
460503 - Special Projects - Other	0.00	5,000.00	(5,000.00)	0.00 %
460504 - ENWRA	5,566.64	31,000.00	(25,433.36)	17.96 %
460520 - NET Grant	0.00	46,000.00	(46,000.00)	0.00 %
460521 - Lower Platte Consortium	0.00	250.00	(250.00)	0.00 %
Total Special Projects	5,566.64	82,250.00	(76,683.36)	6.77 %
Land Treatment				
450201 - Ne Buffer Strip	0.00	27,000.00	(27,000.00)	0.00 %
450204 - Shell Creek	9,701.39	20,000.00	(10,298.61)	48.51 %
450206 - Emergency Terrace Repair	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	3,000.00	(3,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	3,412.51	150,000.00	(146,587.49)	2.28 %
450807 - Wahoo Creek Phase II	0.00	150,000.00	(150,000.00)	0.00 %
450809 - Sand Creek Dams-Conservation	0.00	50,000.00	(50,000.00)	0.00 %
Total Land Treatment	13,113.90	430,000.00	(416,886.10)	3.05 %
Total Water Expenses	48,358.23	747,985.00	(699,626.77)	6.47 %
Total Expenses	502,637.39	3,984,911.00	(3,482,273.61)	12.61 %
Total Change in Net Position	(286,175.75)	4,945,340.31	(5,231,516.06)	(5.79) %

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

	Year To Date 08/31/2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Rural Water Income				
304240 - Water Sales	12,610.80	46,000.00	(33,389.20)	27.41 %
304261 - Other Revenue	9.96	2,000.00	(1,990.04)	0.50 %
Total Rural Water Income	12,620.76	48,000.00	(35,379.24)	26.29 %
Rural Water District Expenses				
570201 - Water Purchase	7,104.01	25,000.00	(17,895.99)	28.42 %
570204 - Testing	220.00	1,000.00	(780.00)	22.00 %
570206 - Repair	0.00	1,000.00	(1,000.00)	0.00 %
570207 - Other Expenses	2.35	700.00	(697.65)	0.34 %
570208 - Lpnnrd Adm. Fee	630.54	2,250.00	(1,619.46)	28.02 %
570210 - Health/Life/Vision/LTD - ER	406.74	3,000.00	(2,593.26)	13.56 %
570211 - Dental - ER	46.47	300.00	(253.53)	15.49 %
570212 - 414H ER Contributions	116.46	750.00	(633.54)	15.53 %
570215 - ER Social Security Tax	146.21	960.00	(813.79)	15.23 %
570216 - ER Medicare Tax	34.19	240.00	(205.81)	14.25 %
570217 - Salaries	718.52	10,000.00	(9,281.48)	7.19 %
570219 - Fees And Licenses	51.38	700.00	(648.62)	7.34 %
570220 - Rural Water One-Call	4.26	50.00	(45.74)	8.52 %
570221 - Rural Water Hand Tools & Supplies	0.00	250.00	(250.00)	0.00 %
570222 - RW Dues And Memberships	40.00	100.00	(60.00)	40.00 %
570223 - Rural Water Gasoline	267.68	1,000.00	(732.32)	26.77 %
570224 - Rural Water Personnel Meeting	0.00	450.00	(450.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	1,000.00	(1,000.00)	0.00 %
570231 - Rural Water Equipment Upkeep	22.79	1,250.00	(1,227.21)	1.82 %
Total Rural Water District Expenses	9,811.60	50,000.00	(40,188.40)	19.62 %
Total Change in Net Position	2,809.16	(2,000.00)	4,809.16	(140.46) %

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

	Year To Date 08/31/2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Rural Water Income				
304240 - Water Sales	10,660.95	52,000.00	(41,339.05)	20.50 %
304275 - Colon Hook Up Fees	0.00	3,000.00	(3,000.00)	0.00 %
304295 - Colon Sewer Fees	4,836.00	28,000.00	(23,164.00)	17.27 %
304261 - Other Revenue	377.51	3,000.00	(2,622.49)	12.58 %
Total Rural Water Income	15,874.46	86,000.00	(70,125.54)	18.46 %
Investment Income				
304350 - Colon RW Interest - NPAIT	23.97	0.00	23.97	0.00 %
Total Investment Income	23.97	0.00	23.97	0.00 %
Rural Water District Expenses				
570201 - Water Purchase	2,723.82	13,000.00	(10,276.18)	20.95 %
570204 - Testing	30.00	1,000.00	(970.00)	3.00 %
570206 - Repair	0.00	3,000.00	(3,000.00)	0.00 %
570207 - Other Expenses	3.54	1,000.00	(996.46)	0.35 %
570208 - Lpnnrd Adm. Fee	533.05	2,750.00	(2,216.95)	19.38 %
570210 - Health/Life/Vision/LTD - ER	610.10	4,500.00	(3,889.90)	13.56 %
570211 - Dental - ER	69.72	450.00	(380.28)	15.49 %
570212 - 414H ER Contributions	174.70	1,200.00	(1,025.30)	14.56 %
570215 - ER Social Security Tax	193.66	1,440.00	(1,246.34)	13.45 %
570216 - ER Medicare Tax	45.30	360.00	(314.70)	12.58 %
570217 - Salaries	1,491.38	17,000.00	(15,508.62)	8.77 %
570219 - Fees And Licenses	77.05	900.00	(822.95)	8.56 %
570220 - Rural Water One-Call	7.86	75.00	(67.14)	10.48 %
570221 - Rural Water Hand Tools & Supplies	0.00	250.00	(250.00)	0.00 %
570222 - RW Dues And Memberships	60.00	100.00	(40.00)	60.00 %
570223 - Rural Water Gasoline	100.95	1,000.00	(899.05)	10.10 %
570224 - Rural Water Personnel Meeting	0.00	450.00	(450.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	1,500.00	(1,500.00)	0.00 %
570231 - Rural Water Equipment Upkeep	34.18	1,250.00	(1,215.82)	2.73 %
570305 - Colon - Annual Bond Payment	0.00	3,355.00	(3,355.00)	0.00 %
570308 - Colon Meter House Expense	171.99	1,200.00	(1,028.01)	14.33 %
570309 - Colon Sewer Collections	4,836.00	28,000.00	(23,164.00)	17.27 %
570330 - Colon RW Bad Debt Expense	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	11,163.30	84,780.00	(73,616.70)	13.17 %
Total Change in Net Position	4,735.13	1,220.00	3,515.13	388.13 %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>8/31/2022</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2023</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	966,139.00	(966,139.00)	0.00%
Wahoo Creek Planning - FYRA - Watershed Plan	59,369.08	5,000.00	54,369.08	1187.38%
Wahoo Creek 7 Additional Dams	18,807.92	100,000.00	(81,192.08)	18.81%
Office Remodel/New Office Drawings	0.00	440,000.00	(440,000.00)	0.00%
Wanahoo Stilling Basin	30,633.14	1,168,000.00	(1,137,366.86)	0.00%
Wanahoo Fish Cleaning Station	0.00	65,000.00	(65,000.00)	0.00%
Wanahoo Marina/General Store	0.00	75,000.00	(75,000.00)	0.00%
Large Structure O&M Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
Other Capital Improvements - Real Property	0.00	0.00	0.00	0.00%
Total Capital Improvements - Real Property	108,810.14	3,619,139.00	(3,510,328.86)	3.01%
Capital Outlay				
Machinery & Equipment (Tractor, Bobcat, Wanahoo UTV, Trailer)	500.00	306,500.00	(306,000.00)	0.16%
Auto and Trucks (1 Ton Truck)	0.00	75,000.00	(75,000.00)	0.00%
Computer Equipment	0.00	10,000.00	(10,000.00)	0.00%
Phoenix Data Base	0.00	10,000.00	(10,000.00)	0.00%
Flow Meter	0.00	11,050.00	(11,050.00)	0.00%
Monitoring Wells - 4 Additional	0.00	25,000.00	(25,000.00)	0.00%
Other Capital Outlay - Equipment	0.00	1,200.00	(1,200.00)	0.00%
Total Capital Outlay	500.00	438,750.00	(438,250.00)	0.11%
Debt Service Payments				
Colon RW Note	0.00	3,355.00	(3,355.00)	0.00%
Total Debt Service Payments	0.00	3,355.00	(3,355.00)	0.00%
Grand Total All Expenses w/o Depreciation	632,922.43	8,180,935.00	(7,548,012.57)	7.74%

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

September 30, 2022

Preliminary Draft

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 September 30, 2022, and the related Statements of Activities for the month and three 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

October XX, 2022

7140 Stephanie Lane | P.O. Box 23110 | Lincoln, NE | 68542-3110 | p: 402.423.4343 | f: 402.423.4346

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Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 09/30/2022	Rural Water-Bruno As of 09/30/2022	Rural Water-Colon As of 09/30/2022	All Districts As of 09/30/2022
Assets				
Current Assets				
Cash and Cash Equivalents				
101000 - Change Box	0.00	60.00	90.00	150.00
101200 - Change Box - Game & Parks	150.00	0.00	0.00	150.00
101300 - Change Box - Lake Wanahoo	600.00	0.00	0.00	600.00
102001 - Cash - Union Bank	153,599.86	0.00	0.00	153,599.86
103000 - Cash - County Treasurer	155,593.37	0.00	0.00	155,593.37
104000 - Cash - Education Building Res.	11,420.00	0.00	0.00	11,420.00
111100 - Investments - NRD - NPAIT	2,337.33	0.00	0.00	2,337.33
111105 - Union Bank STFIT	3,537,032.42	0.00	0.00	3,537,032.42
Total Cash and Cash Equivalents	3,860,732.98	60.00	90.00	3,860,882.98
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	2,172,433.23	8,217.20	8,131.57	2,188,782.00
105060 - Due from Bruno Water Fund	211,258.90	0.00	0.00	211,258.90
105070 - Due from Colon Water Fund	30,556.13	0.00	0.00	30,556.13
109000 - Taxes Receivable	59,034.65	0.00	0.00	59,034.65
Total Accounts Receivable	2,473,282.91	8,217.20	8,131.57	2,489,631.68
Total Accounts Receivable, Net	2,473,282.91	8,217.20	8,131.57	2,489,631.68
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	154,803.46	0.00	0.00	154,803.46
Total Prepaid Expenses	154,803.46	0.00	0.00	154,803.46
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	86,438.28	0.00	0.00	86,438.28
111250 - Investments - Alliance GIS Project	7,602.59	0.00	0.00	7,602.59
111450 - Investments - Elkhorn River Breakout	136,802.61	0.00	0.00	136,802.61
111550 - Investments - Elkhorn Breakout	2,707.24	0.00	0.00	2,707.24
111600 - Investments - Wanahoo SRA	376,535.65	0.00	0.00	376,535.65
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	8,541.32	8,541.32
Total Other Current Assets	610,086.37	0.00	8,541.32	618,627.69
Total Current Assets	7,098,905.72	14,857.09	26,632.73	7,140,395.54
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	27,433,462.74	0.00	0.00	27,433,462.74
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	1,064,027.14	0.00	0.00	1,064,027.14
165000 - Machinery & Equipment	134,997.89	0.00	0.00	134,997.89
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 Wanahoo Equipment	13,711.14	0.00	0.00	13,711.14
167000 - Auto and Truck	277,623.35	0.00	0.00	277,623.35
169000 - Equipment	15,057.27	0.00	0.00	15,057.27
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 09/30/2022	Rural Water-Bruno As of 09/30/2022	Rural Water-Colon As of 09/30/2022	All Districts As of 09/30/2022
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	309,500.00	0.00	0.00	309,500.00
169700 - GW Monitoring Equipment	28,504.55	0.00	0.00	28,504.55
Total Fixed Assets	40,367,411.92	744,154.49	1,209,072.03	42,320,638.44
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	716.72	716.72
162900 - Accum Depr - Infra. & Land Imp.	3,862,625.10	0.00	0.00	3,862,625.10
164000 - Accum Depr - Buildings	516,152.61	0.00	0.00	516,152.61
165700 - Accum Depr - Water Line	0.00	136,479.76	255,501.02	391,980.78
166000 - Accum Depr - Machinery & Equipment	559,034.83	14,751.14	22,126.58	595,912.55
168000 - Accum Depr - Auto & Truck	223,099.08	0.00	0.00	223,099.08
169550 - Accum Depr - Master DB Water	75,646.92	0.00	0.00	75,646.92
170000 - Accum Depr - Office Equipment	90,241.87	0.00	0.00	90,241.87
Total Accumulated Depreciation	5,326,800.41	151,230.90	278,344.32	5,756,375.63
Total Property and Equipment	35,040,611.51	592,923.59	930,727.71	36,564,262.81
Total Assets	\$ 42,139,517.23	\$ 607,780.68	\$ 957,360.44	\$ 43,704,658.35
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	147,838.66	4,004.58	2,918.80	154,762.04
201100 - Sewer Collections Payable	0.00	0.00	7,614.00	7,614.00
202060 - Due to General Fund	0.00	211,253.47	30,561.56	241,815.03
Total Accounts Payable	147,838.66	215,258.05	41,094.36	404,191.07
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	1,217.52	1,217.52
206001 - Accrued Compensated Absences	203,550.76	2,188.46	3,282.69	209,021.91
207305 - Lodging Tax Czechland	424.90	0.00	0.00	424.90
207306 - Sales Tax Payable Wanahoo	1,016.68	0.00	0.00	1,016.68
207307 - Lodging Tax Wanahoo	924.25	0.00	0.00	924.25
Total Accrued Liabilities	205,916.59	2,188.46	4,500.21	212,605.26
Other Current Liabilities				
204000 - Deposits	0.00	400.00	2,800.00	3,200.00
204500 - Deferred Income	35,114.92	0.00	0.00	35,114.92
204600 - Education Building Deposits	11,420.00	0.00	0.00	11,420.00
207300 - Sales Tax Payable	82.65	159.21	210.61	452.47
207304 - Sales Tax Payable Czechland	275.85	0.00	0.00	275.85
231100 - Permits Liability - G&P	82.00	0.00	0.00	82.00
Total Other Current Liabilities	46,975.42	559.21	3,010.61	50,545.24
Total Current Liabilities	400,730.67	218,005.72	48,605.18	667,341.57
Long Term Liabilities				
Note Payable - Long Term				
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	400,730.67	218,005.72	76,698.64	695,435.03
Fund Balances				

See Accountant's Compilation Report

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

	Natural Resources District As of 09/30/2022	Rural Water-Bruno As of 09/30/2022	Rural Water-Colon As of 09/30/2022	All Districts As of 09/30/2022
Net Assets	42,344,993.56	390,170.18	880,528.68	43,615,692.42
Change in Net Position	(606,207.00)	(395.22)	133.12	(606,469.10)
Total Fund Balances	41,738,786.56	389,774.96	880,661.80	43,009,223.32
Total Liabilities and Fund Balance	\$ 42,139,517.23	\$ 607,780.68	\$ 957,360.44	\$ 43,704,658.35

Preliminary Draft

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

	Natural Resources District Month Ending 09/30/2022	Rural Water-Bruno Month Ending 09/30/2022	Rural Water-Colon Month Ending 09/30/2022	All Districts Month Ending 09/30/2022
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	(8,713.88)	0.00	0.00	(8,713.88)
303207 - Shell Creek 319 Grant	8,569.28	0.00	0.00	8,569.28
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	14,093.33	0.00	0.00	14,093.33
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	11,070.75	0.00	0.00	11,070.75
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 25,019.48	\$ 0.00	\$ 0.00	\$ 25,019.48
State Income				
301203 - Motor Vehicle Pro-Rate	883.97	0.00	0.00	883.97
301315 - WSF and EA Application	26,513.29	0.00	0.00	26,513.29
301800 - State Grant - Whip/Ne Wild	502.10	0.00	0.00	502.10
Total State Income	27,899.36	0.00	0.00	27,899.36
Local Income				
304105 - Education Building Rent	2,050.00	0.00	0.00	2,050.00
304112 - Dirt Sales - Wanahoo	159.46	0.00	0.00	159.46
Total Local Income	2,209.46	0.00	0.00	2,209.46
Rural Water Income				
304240 - Water Sales	0.00	5,286.65	5,096.10	10,382.75
304295 - Colon Sewer Fees	0.00	0.00	2,418.00	2,418.00
304261 - Other Revenue	0.00	3.70	65.97	69.67
Total Rural Water Income	0.00	5,290.35	7,580.07	12,870.42
Property Tax Income				
305100 - General Fund Property Taxes-Boone	38.27	0.00	0.00	38.27
305200 - General Fund Property Taxes-Butler	107.63	0.00	0.00	107.63
305300 - General Fund Property Taxes-Colfax	60.25	0.00	0.00	60.25
305400 - General Fund Property Taxes-Dodge	953.35	0.00	0.00	953.35
305500 - General Fund Property Taxes-Madison	3.61	0.00	0.00	3.61
305600 - General Fund Property Taxes-Platte	37.25	0.00	0.00	37.25
305700 - General Fund Property Taxes-Saunders	257.37	0.00	0.00	257.37
Total Property Tax Income	1,457.73	0.00	0.00	1,457.73
Investment Income				
311350 - Interest - NPAIT Elkhorn	4.97	0.00	0.00	4.97
311400 - Interest-NPAIT Wanahoo SRA	694.49	0.00	0.00	694.49
311500 - Interest - NPAIT NRD	4.31	0.00	0.00	4.31
311600 - Interest - STFIT NRD	5,822.49	0.00	0.00	5,822.49
311700 - Interest - UBT NRD	68.87	0.00	0.00	68.87
304350 - Colon RW Interest - NPAIT	0.00	0.00	15.77	15.77
Total Investment Income	6,595.13	0.00	15.77	6,610.90
Miscellaneous Income				
309100 - Sales - Trees	1,000.00	0.00	0.00	1,000.00
309350 - Sales - Well Permits	50.00	0.00	0.00	50.00
309360 - Sales - Sample Kits	330.00	0.00	0.00	330.00
309400 - Sales - Other	1,200.00	0.00	0.00	1,200.00
309500 - Equipment Rent	685.35	0.00	0.00	685.35
309600 - Game & Park Permit Sales	6.70	0.00	0.00	6.70
310200 - Czechland Camping Fees	1,168.79	0.00	0.00	1,168.79
310201 - Wanahoo Park Permits	7,583.87	0.00	0.00	7,583.87
310202 - Lake Wanahoo Camping	17,017.57	0.00	0.00	17,017.57
313000 - Miscellaneous Income	4,181.13	0.00	0.00	4,181.13
315000 - RWD Administrative Fees	519.14	0.00	0.00	519.14
316000 - Employee/Director Reimb	(46.86)	0.00	0.00	(46.86)
Total Miscellaneous Income	33,695.69	0.00	0.00	33,695.69
Total Income	96,876.85	5,290.35	7,595.84	109,763.04

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

	Natural Resources District Month Ending 09/30/2022	Rural Water-Bruno Month Ending 09/30/2022	Rural Water-Colon Month Ending 09/30/2022	All Districts Month Ending 09/30/2022
Expenses				
Administration Expenses				
Dues & Membership				
410203 - Dues - NARD	2,610.25	0.00	0.00	2,610.25
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	59.90	0.00	0.00	59.90
Total Dues & Membership	4,620.15	0.00	0.00	4,620.15
Fees and Licenses				
410302 - NRD Fees And Licenses	75.00	0.00	0.00	75.00
410304 - NRD Union Bank Fees	44.32	0.00	0.00	44.32
Total Fees and Licenses	119.32	0.00	0.00	119.32
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	6,146.42	0.00	0.00	6,146.42
410505 - Insurance-Property	1,532.00	0.00	0.00	1,532.00
Total Insurance	9,167.59	0.00	0.00	9,167.59
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	101.03	0.00	0.00	101.03
Total Legal Notices	101.03	0.00	0.00	101.03
Maintenance Contracts				
410800 - Maintenance Contracts	405.22	0.00	0.00	405.22
Total Maintenance Contracts	405.22	0.00	0.00	405.22
Office Supply & Expense				
410901 - Copier Supplies	103.85	0.00	0.00	103.85
410905 - Reference Books	64.00	0.00	0.00	64.00
410906 - Office Expense - Other	343.35	0.00	0.00	343.35
Total Office Supply & Expense	511.20	0.00	0.00	511.20
Computer Supply & Expense				
411003 - Computer Repairs & Parts	55.82	0.00	0.00	55.82
411004 - Computer Software	369.09	0.00	0.00	369.09
411006 - Email	132.00	0.00	0.00	132.00
411011 - Computers & Equipment	1,023.64	0.00	0.00	1,023.64
Total Computer Supply & Expense	1,580.55	0.00	0.00	1,580.55
Postage				
411200 - Postage	1,008.50	0.00	0.00	1,008.50
Total Postage	1,008.50	0.00	0.00	1,008.50
Professional Services				
411301 - Prof Serv-Accounting	6,750.00	0.00	0.00	6,750.00
411311 - Washington Expense	2,100.00	0.00	0.00	2,100.00
Total Professional Services	8,850.00	0.00	0.00	8,850.00
Rent Expense				
411400 - Rent Expense	284.22	0.00	0.00	284.22
Total Rent Expense	284.22	0.00	0.00	284.22
Telephone Expense				
411601 - Telephone - Cellular	893.69	0.00	0.00	893.69
411602 - Local Phone & Internet	558.98	0.00	0.00	558.98
411605 - Director iPad Cell Service	45.20	0.00	0.00	45.20
Total Telephone Expense	1,497.87	0.00	0.00	1,497.87
Utilities				
411700 - Utilities Expense	734.67	0.00	0.00	734.67
Total Utilities	734.67	0.00	0.00	734.67
Total Administration Expenses	28,880.32	0.00	101.46	28,981.78
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	55.63	0.00	0.00	55.63
420106 - Miscellaneous Education Expense	38.36	0.00	0.00	38.36
420109 - Education Outreach	88.27	0.00	0.00	88.27
Total Education	182.26	0.00	0.00	182.26
Information				
420203 - Expositions And Display	150.00	0.00	0.00	150.00

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 09/30/2022	Rural Water-Bruno Month Ending 09/30/2022	Rural Water-Colon Month Ending 09/30/2022	All Districts Month Ending 09/30/2022
420209 - Ktic Ad	201.00	0.00	0.00	201.00
420211 - E-Ads	140.00	0.00	0.00	140.00
Total Information	491.00	0.00	0.00	491.00
Other				
420404 - Promotional Materials	199.10	0.00	0.00	199.10
Total Other	199.10	0.00	0.00	199.10
Total Information & Education Expenses	872.36	0.00	0.00	872.36
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,306.32	0.00	0.00	1,306.32
430102 - Auto & Truck R&M	98.43	0.00	0.00	98.43
Total Auto and Truck	1,404.75	0.00	0.00	1,404.75
Building Maintenance				
430201 - Bldg Maintenance	4.79	0.00	0.00	4.79
430202 - Office Cleaning	460.00	0.00	0.00	460.00
430203 - Garbage Maintenance	120.15	0.00	0.00	120.15
Total Building Maintenance	584.94	0.00	0.00	584.94
Operation and Maintenance				
430401 - Czechland & Homestead	305.87	0.00	0.00	305.87
430403 - Operation & Maintenance	378.23	0.00	0.00	378.23
430406 - Wanahoo Park Operation	842.50	0.00	0.00	842.50
430408 - Wanahoo Rec Mgmt	5,104.73	0.00	0.00	5,104.73
430409 - Lake Wanahoo Education Building	841.59	0.00	0.00	841.59
Total Operation and Maintenance	7,472.92	0.00	0.00	7,472.92
Other				
430804 - O&M One-Call Services	0.83	0.00	0.00	0.83
Total Other	0.83	0.00	0.00	0.83
Total Operation & Maintenance	9,463.44	0.00	0.00	9,463.44
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	1,274.85	0.00	0.00	1,274.85
440102 - Director Mileage Expense	3,683.13	0.00	0.00	3,683.13
440104 - Computer Stipend	1,200.00	0.00	0.00	1,200.00
Total Director Expense	6,157.98	0.00	0.00	6,157.98
Employee Benefits				
440301 - Dental Insurance	1,679.17	0.00	0.00	1,679.17
440302 - Health Insurance	26,650.13	0.00	0.00	26,650.13
440303 - Retirement Benefit - 414H	9,135.79	0.00	0.00	9,135.79
440306 - Workmans Comp Benefit	1,011.25	0.00	0.00	1,011.25
440307 - Employee Benefits - Other	(151.30)	0.00	0.00	(151.30)
440309 - Flexible Spending Fee	12.00	0.00	0.00	12.00
Total Employee Benefits	38,337.04	0.00	0.00	38,337.04
Payroll Taxes				
440401 - FICA - ER	10,151.79	0.00	0.00	10,151.79
440402 - Medicare - ER	2,374.17	0.00	0.00	2,374.17
Total Payroll Taxes	12,525.96	0.00	0.00	12,525.96
Personnel Expense				
440501 - Personnel Meeting Exp	3,713.96	0.00	0.00	3,713.96
440502 - Personnel Mileage Exp	328.14	0.00	0.00	328.14
440503 - Safety Committee	94.15	0.00	0.00	94.15
440504 - Personnel Uniform Exp	32.08	0.00	0.00	32.08
Total Personnel Expense	4,168.33	0.00	0.00	4,168.33
Salaries				
440601 - Salaries - Administration	25,251.72	0.00	0.00	25,251.72
440602 - Salaries - Clerical	3,255.33	0.00	0.00	3,255.33
440604 - Salaries - I & E	10,569.21	0.00	0.00	10,569.21
440605 - Salaries - Op & Maint	20,900.84	0.00	0.00	20,900.84
440606 - NRCS Support	13,593.78	0.00	0.00	13,593.78
440607 - Salaries - Projects	11,294.97	0.00	0.00	11,294.97
440608 - Salaries - Water	40,910.77	0.00	0.00	40,910.77
440616 - Lake Wanahoo Park Op.	11,715.32	0.00	0.00	11,715.32
Total Salaries	137,491.94	0.00	0.00	137,491.94
Total Personnel Expenses	198,681.25	0.00	0.00	198,681.25
Projects Expenses				

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 09/30/2022	Rural Water-Bruno Month Ending 09/30/2022	Rural Water-Colon Month Ending 09/30/2022	All Districts Month Ending 09/30/2022
Inter-Governmental				
450114 - Trails	10,000.00	0.00	0.00	10,000.00
450119 - JWMA Dodge Co	13,065.00	0.00	0.00	13,065.00
Total Inter-Governmental	23,065.00	0.00	0.00	23,065.00
Total Projects Expenses	23,065.00	0.00	0.00	23,065.00
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	985.25	0.00	0.00	985.25
460103 - GWMP - Nitrogen Classes	15.46	0.00	0.00	15.46
460110 - Basin Wide Water Plan	833.34	0.00	0.00	833.34
Total Groundwater Management Plan	1,834.05	0.00	0.00	1,834.05
Groundwater Programs				
460204 - GW Quality Program	3,010.59	0.00	0.00	3,010.59
460206 - Monitoring Wells	10.70	0.00	0.00	10.70
Total Groundwater Programs	3,021.29	0.00	0.00	3,021.29
Surface Water Programs				
460403 - Stream Flow	59.94	0.00	0.00	59.94
Total Surface Water Programs	59.94	0.00	0.00	59.94
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				
450204 - Shell Creek	6,143.78	0.00	0.00	6,143.78
450803 - Shell Creek Watershed Plan 319	24,990.37	0.00	0.00	24,990.37
Total Land Treatment	31,134.15	0.00	0.00	31,134.15
Total Water Expenses	38,832.75	0.00	0.00	38,832.75
Rural Water District Expenses				
570201 - Water Purchase	0.00	3,259.82	1,340.02	4,599.84
570204 - Testing	0.00	500.00	15.00	515.00
570206 - Repair	0.00	11.10	0.00	11.10
570207 - Other Expenses	0.00	8.00	11.99	19.99
570208 - Lpnrnd Adm. Fee	0.00	264.33	254.81	519.14
570210 - Health/Life/Vision/LTD - ER	0.00	215.07	322.59	537.66
570211 - Dental - ER	0.00	22.79	34.19	56.98
570212 - 414H ER Contributions	0.00	89.46	134.19	223.65
570215 - ER Social Security Tax	0.00	77.58	117.56	195.14
570216 - ER Medicare Tax	0.00	18.15	27.49	45.64
570217 - Salaries	0.00	1,730.66	2,577.06	4,307.72
570219 - Fees And Licenses	0.00	17.13	25.68	42.81
570220 - Rural Water One-Call	0.00	0.00	10.75	10.75
570223 - Rural Water Gasoline	0.00	164.59	69.85	234.44
570308 - Colon Meter House Expense	0.00	0.00	99.57	99.57
570309 - Colon Sewer Collections	0.00	0.00	2,418.00	2,418.00
Total Rural Water District Expenses	0.00	6,378.68	7,458.75	13,837.43
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	39,037.66	705.35	1,474.07	41,217.08
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	39,037.66	705.35	1,478.24	41,221.25
Total Depreciation Expense	39,037.66	705.35	1,478.24	41,221.25
Total Expenses	338,832.78	7,084.03	9,038.45	354,955.26
Total Change in Net Position	\$ (241,955.93)	\$ (1,793.68)	\$ (1,442.61)	\$ (245,192.22)

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

	Natural Resources District Year To Date 09/30/2022	Rural Water-Bruno Year To Date 09/30/2022	Rural Water-Colon Year To Date 09/30/2022	All Districts Year To Date 09/30/2022
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	(8,713.88)	0.00	0.00	(8,713.88)
303207 - Shell Creek 319 Grant	8,569.28	0.00	0.00	8,569.28
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	56,722.30	0.00	0.00	56,722.30
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	34,045.61	0.00	0.00	34,045.61
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	0.00	0.00	0.00	0.00
303965 - Federal Wanhoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 90,623.31	\$ 0.00	\$ 0.00	\$ 90,623.31
State Income				
301201 - Natural Resources WQ Fund	14,208.54	0.00	0.00	14,208.54
301202 - Decommissioned Wells	4,286.00	0.00	0.00	4,286.00
301203 - Motor Vehicle Pro-Rate	1,230.98	0.00	0.00	1,230.98
301315 - WSF and EA Application	47,842.10	0.00	0.00	47,842.10
301800 - State Grant - Whip/Ne Wild	502.10	0.00	0.00	502.10
304100 - Lake Wanhoo - Other	781.75	0.00	0.00	781.75
Total State Income	68,851.47	0.00	0.00	68,851.47
Local Income				
304105 - Education Building Rent	4,630.00	0.00	0.00	4,630.00
304112 - Dirt Sales - Wanhoo	402.14	0.00	0.00	402.14
304500 - JWMAB	29,640.00	0.00	0.00	29,640.00
Total Local Income	34,672.14	0.00	0.00	34,672.14
Rural Water Income				
304240 - Water Sales	0.00	17,897.45	15,757.05	33,654.50
304295 - Colon Sewer Fees	0.00	0.00	7,254.00	7,254.00
304261 - Other Revenue	0.00	13.66	443.48	457.14
Total Rural Water Income	0.00	17,911.11	23,454.53	41,365.64
Property Tax Income				
305100 - General Fund Property Taxes-Boone	5,687.29	0.00	0.00	5,687.29
305200 - General Fund Property Taxes-Butler	169.48	0.00	0.00	169.48
305300 - General Fund Property Taxes-Colfax	134.91	0.00	0.00	134.91
305400 - General Fund Property Taxes-Dodge	1,264.41	0.00	0.00	1,264.41
305500 - General Fund Property Taxes-Madison	47.34	0.00	0.00	47.34
305600 - General Fund Property Taxes-Platte	50.30	0.00	0.00	50.30
305700 - General Fund Property Taxes-Saunders	512.82	0.00	0.00	512.82
Total Property Tax Income	7,866.55	0.00	0.00	7,866.55
Investment Income				
311350 - Interest - NPAIT Elkhorn	12.55	0.00	0.00	12.55
311400 - Interest-NPAIT Wanhoo SRA	1,751.79	0.00	0.00	1,751.79
311450 - Interest Income-Elkhorn IPA	19.38	0.00	0.00	19.38
311500 - Interest - NPAIT NRD	10.91	0.00	0.00	10.91
311600 - Interest - STFIT NRD	14,905.61	0.00	0.00	14,905.61
311700 - Interest - UBT NRD	166.71	0.00	0.00	166.71
304350 - Colon RW Interest - NPAIT	0.00	0.00	39.74	39.74
Total Investment Income	16,866.95	0.00	39.74	16,906.69
Miscellaneous Income				
309100 - Sales - Trees	1,000.00	0.00	0.00	1,000.00
309350 - Sales - Well Permits	150.00	0.00	0.00	150.00
309360 - Sales - Sample Kits	3,370.00	0.00	0.00	3,370.00
309400 - Sales - Other	2,025.00	0.00	0.00	2,025.00
309500 - Equipment Rent	2,264.35	0.00	0.00	2,264.35
309600 - Game & Park Permit Sales	25.70	0.00	0.00	25.70
310000 - Chemigation Permits	2,075.00	0.00	0.00	2,075.00
310100 - Check Valve Sales	302.34	0.00	0.00	302.34
310200 - Czechland Camping Fees	4,610.95	0.00	0.00	4,610.95
310201 - Wanhoo Park Permits	22,922.37	0.00	0.00	22,922.37

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 09/30/2022	Rural Water-Bruno Year To Date 09/30/2022	Rural Water-Colon Year To Date 09/30/2022	All Districts Year To Date 09/30/2022
310202 - Lake Wanahoo Camping	47,522.41	0.00	0.00	47,522.41
313000 - Miscellaneous Income	6,256.71	0.00	0.00	6,256.71
315000 - RWD Administrative Fees	1,682.73	0.00	0.00	1,682.73
316000 - Employee/Director Reimb	38.51	0.00	0.00	38.51
318000 - Special Project Income	212.00	0.00	0.00	212.00
Total Miscellaneous Income	94,458.07	0.00	0.00	94,458.07
Total Income	313,338.49	17,911.11	23,494.27	354,743.87
Expenses				
Administration Expenses				
Dues & Membership				
410203 - Dues - NARD	7,730.35	0.00	0.00	7,730.35
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	59.90	0.00	0.00	59.90
Total Dues & Membership	9,740.25	0.00	0.00	9,740.25
Fees and Licenses				
410302 - NRD Fees And Licenses	175.00	0.00	0.00	175.00
410304 - NRD Union Bank Fees	125.46	0.00	0.00	125.46
Total Fees and Licenses	300.46	0.00	0.00	300.46
Insurance				
410501 - Insurance-Auto	2,940.75	0.00	0.00	2,940.75
410502 - Insurance-Errors & Omissions	1,526.76	0.00	0.00	1,526.76
410504 - Insurance-Liability	17,534.26	0.00	0.00	17,534.26
410505 - Insurance-Property	4,596.00	0.00	0.00	4,596.00
Total Insurance	26,597.77	0.00	0.00	26,597.77
Interest Expense				
410600 - Interest Expense	0.00	0.00	304.38	304.38
Total Interest Expense	0.00	0.00	304.38	304.38
Legal Notices				
410701 - Legal Notices	701.36	0.00	0.00	701.36
Total Legal Notices	701.36	0.00	0.00	701.36
Maintenance Contracts				
410800 - Maintenance Contracts	1,144.41	0.00	0.00	1,144.41
Total Maintenance Contracts	1,144.41	0.00	0.00	1,144.41
Office Supply & Expense				
410901 - Copier Supplies	323.94	0.00	0.00	323.94
410902 - Office Supplies & Equip	627.93	0.00	0.00	627.93
410904 - Letterhead, Envelopes & Forms	19.25	0.00	0.00	19.25
410905 - Reference Books	64.00	0.00	0.00	64.00
410906 - Office Expense - Other	685.10	0.00	0.00	685.10
Total Office Supply & Expense	1,720.22	0.00	0.00	1,720.22
Computer Supply & Expense				
411003 - Computer Repairs & Parts	356.22	0.00	0.00	356.22
411004 - Computer Software	1,757.45	0.00	0.00	1,757.45
411006 - Email	394.06	0.00	0.00	394.06
411011 - Computers & Equipment	1,023.64	0.00	0.00	1,023.64
Total Computer Supply & Expense	3,531.37	0.00	0.00	3,531.37
Postage				
411200 - Postage	1,008.50	0.00	0.00	1,008.50
Total Postage	1,008.50	0.00	0.00	1,008.50
Professional Services				
411301 - Prof Serv-Accounting	20,250.00	0.00	0.00	20,250.00
411304 - Prof Serv-Legal - General	1,835.00	0.00	0.00	1,835.00
411311 - Washington Expense	6,100.00	0.00	0.00	6,100.00
Total Professional Services	28,185.00	0.00	0.00	28,185.00
Rent Expense				
411400 - Rent Expense	568.44	0.00	0.00	568.44
Total Rent Expense	568.44	0.00	0.00	568.44
Telephone Expense				
411601 - Telephone - Cellular	3,726.62	0.00	0.00	3,726.62
411602 - Local Phone & Internet	2,143.52	0.00	0.00	2,143.52
411605 - Director iPad Cell Service	135.60	0.00	0.00	135.60
Total Telephone Expense	6,005.74	0.00	0.00	6,005.74
Utilities				

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

	Natural Resources District Year To Date 09/30/2022	Rural Water-Bruno Year To Date 09/30/2022	Rural Water-Colon Year To Date 09/30/2022	All Districts Year To Date 09/30/2022
411700 - Utilities Expense	2,335.73	0.00	0.00	2,335.73
Total Utilities	2,335.73	0.00	0.00	2,335.73
Total Administration Expenses	81,839.25	0.00	304.38	82,143.63
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	55.63	0.00	0.00	55.63
420106 - Miscellaneous Education Expense	266.35	0.00	0.00	266.35
420109 - Education Outreach	1,054.47	0.00	0.00	1,054.47
Total Education	1,376.45	0.00	0.00	1,376.45
Information				
420201 - Annual Report/Viaduct	6,245.33	0.00	0.00	6,245.33
420203 - Expositions And Display	331.06	0.00	0.00	331.06
420208 - Miscellaneous	80.00	0.00	0.00	80.00
420209 - Ktic Ad	604.00	0.00	0.00	604.00
420211 - E-Ads	420.00	0.00	0.00	420.00
Total Information	7,680.39	0.00	0.00	7,680.39
Other				
420401 - Art Supplies	49.92	0.00	0.00	49.92
420404 - Promotional Materials	1,051.64	0.00	0.00	1,051.64
420405 - Recognition Banquet & Awards	1,119.44	0.00	0.00	1,119.44
Total Other	2,221.00	0.00	0.00	2,221.00
Total Information & Education Expenses	11,277.84	0.00	0.00	11,277.84
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	8,395.31	0.00	0.00	8,395.31
430102 - Auto & Truck R&M	1,903.33	0.00	0.00	1,903.33
Total Auto and Truck	10,298.64	0.00	0.00	10,298.64
Building Maintenance				
430201 - Bldg Maintenance	186.73	0.00	0.00	186.73
430202 - Office Cleaning	1,495.00	0.00	0.00	1,495.00
430203 - Garbage Maintenance	307.36	0.00	0.00	307.36
Total Building Maintenance	1,989.09	0.00	0.00	1,989.09
Operation and Maintenance				
430401 - Czechland & Homestead	2,632.02	0.00	0.00	2,632.02
430402 - Equipment Upkeep	901.08	0.00	0.00	901.08
430403 - Operation & Maintenance	65,019.84	0.00	0.00	65,019.84
430406 - Wanahoo Park Operation	3,184.03	0.00	0.00	3,184.03
430407 - Monitoring Wanahoo Dam	7,018.36	0.00	0.00	7,018.36
430408 - Wanahoo Rec Mgmt	16,998.53	0.00	0.00	16,998.53
430409 - Lake Wanahoo Education Building	2,667.22	0.00	0.00	2,667.22
Total Operation and Maintenance	98,421.08	0.00	0.00	98,421.08
Other				
430804 - O&M One-Call Services	4.25	0.00	0.00	4.25
Total Other	4.25	0.00	0.00	4.25
Total Operation & Maintenance	110,713.06	0.00	0.00	110,713.06
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	1,308.80	0.00	0.00	1,308.80
440102 - Director Mileage Expense	3,683.13	0.00	0.00	3,683.13
440104 - Computer Stipend	1,200.00	0.00	0.00	1,200.00
Total Director Expense	6,191.93	0.00	0.00	6,191.93
Employee Benefits				
440301 - Dental Insurance	5,658.51	0.00	0.00	5,658.51
440302 - Health Insurance	95,406.73	0.00	0.00	95,406.73
440303 - Retirement Benefit - 414H	17,478.25	0.00	0.00	17,478.25
440306 - Workmans Comp Benefit	3,033.75	0.00	0.00	3,033.75
440307 - Employee Benefits - Other	98.01	0.00	0.00	98.01
440309 - Flexible Spending Fee	44.00	0.00	0.00	44.00
Total Employee Benefits	121,719.25	0.00	0.00	121,719.25
Payroll Taxes				
440401 - FICA - ER	19,665.14	0.00	0.00	19,665.14
440402 - Medicare - ER	4,599.06	0.00	0.00	4,599.06
Total Payroll Taxes	24,264.20	0.00	0.00	24,264.20
Personnel Expense				

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 09/30/2022	Rural Water-Bruno Year To Date 09/30/2022	Rural Water-Colon Year To Date 09/30/2022	All Districts Year To Date 09/30/2022
440501 - Personnel Meeting Exp	4,183.88	0.00	0.00	4,183.88
440502 - Personnel Mileage Exp	872.20	0.00	0.00	872.20
440503 - Safety Committee	94.15	0.00	0.00	94.15
440504 - Personnel Uniform Exp	304.08	0.00	0.00	304.08
Total Personnel Expense	5,454.31	0.00	0.00	5,454.31
Salaries				
440601 - Salaries - Administration	59,838.82	0.00	0.00	59,838.82
440602 - Salaries - Clerical	6,601.01	0.00	0.00	6,601.01
440603 - Employee Recognition Program	700.00	0.00	0.00	700.00
440604 - Salaries - I & E	21,467.26	0.00	0.00	21,467.26
440605 - Salaries - Op & Maint	44,135.85	0.00	0.00	44,135.85
440606 - NRCS Support	31,095.25	0.00	0.00	31,095.25
440607 - Salaries - Projects	29,241.98	0.00	0.00	29,241.98
440608 - Salaries - Water	87,012.52	0.00	0.00	87,012.52
440616 - Lake Wanhoo Park Op.	30,704.00	0.00	0.00	30,704.00
Total Salaries	310,796.69	0.00	0.00	310,796.69
Total Personnel Expenses	468,426.38	0.00	0.00	468,426.38
Projects Expenses				
Inter-Governmental				
450114 - Trails	10,000.00	0.00	0.00	10,000.00
450119 - JWMA Dodge Co	32,985.00	0.00	0.00	32,985.00
Total Inter-Governmental	42,985.00	0.00	0.00	42,985.00
Total Projects Expenses	42,985.00	0.00	0.00	42,985.00
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	6,195.50	0.00	0.00	6,195.50
460103 - GWMP - Nitrogen Classes	15.46	0.00	0.00	15.46
460110 - Basin Wide Water Plan	2,500.01	0.00	0.00	2,500.01
Total Groundwater Management Plan	8,710.97	0.00	0.00	8,710.97
Groundwater Programs				
460201 - Decommissioned Wells	1,000.00	0.00	0.00	1,000.00
460204 - GW Quality Program	6,976.56	0.00	0.00	6,976.56
460206 - Monitoring Wells	210.50	0.00	0.00	210.50
Total Groundwater Programs	8,187.06	0.00	0.00	8,187.06
Surface Water Programs				
460403 - Stream Flow	17,694.94	0.00	0.00	17,694.94
Total Surface Water Programs	17,694.94	0.00	0.00	17,694.94
Special Projects				
460504 - ENWRA	8,349.96	0.00	0.00	8,349.96
Total Special Projects	8,349.96	0.00	0.00	8,349.96
Land Treatment				
450204 - Shell Creek	15,845.17	0.00	0.00	15,845.17
450803 - Shell Creek Watershed Plan 319	28,402.88	0.00	0.00	28,402.88
Total Land Treatment	44,248.05	0.00	0.00	44,248.05
Total Water Expenses	87,190.98	0.00	0.00	87,190.98
Rural Water District Expenses				
570201 - Water Purchase	0.00	10,363.83	4,063.84	14,427.67
570204 - Testing	0.00	720.00	45.00	765.00
570206 - Repair	0.00	11.10	0.00	11.10
570207 - Other Expenses	0.00	10.35	15.53	25.88
570208 - Lpnrnd Adm. Fee	0.00	894.87	787.86	1,682.73
570210 - Health/Life/Vision/LTD - ER	0.00	621.81	932.69	1,554.50
570211 - Dental - ER	0.00	69.26	103.91	173.17
570212 - 414H ER Contributions	0.00	205.92	308.89	514.81
570215 - ER Social Security Tax	0.00	223.79	311.22	535.01
570216 - ER Medicare Tax	0.00	52.34	72.79	125.13
570217 - Salaries	0.00	2,449.18	4,068.44	6,517.62
570219 - Fees And Licenses	0.00	68.51	102.73	171.24
570220 - Rural Water One-Call	0.00	4.26	18.61	22.87
570222 - RW Dues And Memberships	0.00	40.00	60.00	100.00
570223 - Rural Water Gasoline	0.00	432.27	170.80	603.07
570231 - Rural Water Equipment Upkeep	0.00	22.79	34.18	56.97
570308 - Colon Meter House Expense	0.00	0.00	271.56	271.56
570309 - Colon Sewer Collections	0.00	0.00	7,254.00	7,254.00
Total Rural Water District Expenses	0.00	16,190.28	18,622.05	34,812.33

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 09/30/2022	Rural Water-Bruno Year To Date 09/30/2022	Rural Water-Colon Year To Date 09/30/2022	All Districts Year To Date 09/30/2022
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	117,112.98	2,116.05	4,422.21	123,651.24
908350 - Amortization Expense - Colon	0.00	0.00	12.51	12.51
Total Depreciation	117,112.98	2,116.05	4,434.72	123,663.75
Total Depreciation Expense	117,112.98	2,116.05	4,434.72	123,663.75
Total Expenses	919,545.49	18,306.33	23,361.15	961,212.97
Total Change in Net Position	\$ (606,207.00)	\$ (395.22)	\$ 133.12	\$ (606,469.10)

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

	Year To Date September 30, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	(8,713.88)	100,000.00	(108,713.88)	(8.71) %
303207 - Shell Creek 319 Grant	8,569.28	108,600.00	(100,030.72)	7.89 %
303225 - Wahoo Creek WS PL566	56,722.30	499,610.00	(442,887.70)	11.35 %
303961 - FEMA - Flood Funds	34,045.61	1,600,000.00	(1,565,954.39)	2.13 %
303963 - FEMA - 428 Funds	0.00	392,500.00	(392,500.00)	0.00 %
303965 - Federal Wanahoo - Stilling	0.00	1,109,600.00	(1,109,600.00)	0.00 %
Total Federal Income	90,623.31	3,810,310.00	(3,719,686.69)	2.38 %
State Income				
301201 - Natural Resources WQ Fund	14,208.54	52,000.00	(37,791.46)	27.32 %
301202 - Decommissioned Wells	4,286.00	3,500.00	786.00	122.46 %
301203 - Motor Vehicle Pro-Rate	1,230.98	8,400.00	(7,169.02)	14.65 %
301303 - Sand Creek NRDF	0.00	20,000.00	(20,000.00)	0.00 %
301310 - Shell Creek NET	0.00	6,500.00	(6,500.00)	0.00 %
301315 - WSF and EA Application	47,842.10	0.00	47,842.10	0.00 %
301325 - JEDI Funding	0.00	333,498.00	(333,498.00)	0.00 %
301800 - State Grant - Whip/Ne Wild	502.10	0.00	502.10	0.00 %
301900 - State Grant - NE Buffer Strip	0.00	27,500.00	(27,500.00)	0.00 %
303222 - Wahoo Creek WSF Design	0.00	133,031.00	(133,031.00)	0.00 %
304100 - Lake Wanahoo - Other	781.75	15,000.00	(14,218.25)	5.21 %
Total State Income	68,851.47	599,429.00	(530,577.53)	11.49 %
Local Income				
304105 - Education Building Rent	4,630.00	14,500.00	(9,870.00)	31.93 %
304112 - Dirt Sales - Wanahoo	402.14	15,000.00	(14,597.86)	2.68 %
304400 - Flow Meter Maint. Reimb.	0.00	1,000.00	(1,000.00)	0.00 %
304500 - JWMAB	29,640.00	14,940.00	14,700.00	198.39 %
304600 - Greater Wahoo Fdtn - Wanahoo Bldg	0.00	73,500.00	(73,500.00)	0.00 %
Total Local Income	34,672.14	118,940.00	(84,267.86)	29.15 %
Property Tax Income				
305100 - General Fund Property Taxes-Boone	5,687.29	116,000.00	(110,312.71)	4.90 %
305200 - General Fund Property Taxes-Butler	169.48	411,000.00	(410,830.52)	0.04 %
305300 - General Fund Property Taxes-Coffax	134.91	368,000.00	(367,865.09)	0.04 %
305400 - General Fund Property Taxes-Dodge	1,264.41	1,084,000.00	(1,082,735.59)	0.12 %
305500 - General Fund Property Taxes-Madison	47.34	76,500.00	(76,452.66)	0.06 %
305600 - General Fund Property Taxes-Platte	50.30	464,000.00	(463,949.70)	0.01 %
305700 - General Fund Property Taxes-Saunders	512.82	1,251,000.00	(1,250,487.18)	0.04 %
Total Property Tax Income	7,866.55	3,770,500.00	(3,762,633.45)	0.21 %
Investment Income				
311350 - Interest - NPAIT Elkhorn	12.55	3.81	8.74	329.40 %
311400 - Interest-NPAIT Wanahoo SRA	1,751.79	555.00	1,196.79	315.64 %
311450 - Interest Income-Elkhorn IPA	19.38	316.00	(296.62)	6.13 %
311500 - Interest - NPAIT NRD	10.91	3.50	7.41	311.71 %
311600 - Interest - STFIT NRD	14,905.61	4,750.00	10,155.61	313.80 %
311700 - Interest - UBT NRD	166.71	240.00	(73.29)	69.46 %
304350 - Colon RW Interest - NPAIT	0.00	12.00	(12.00)	0.00 %
Total Investment Income	16,866.95	5,880.31	10,986.64	286.84 %
Miscellaneous Income				
309100 - Sales - Trees	1,000.00	25,000.00	(24,000.00)	4.00 %
309350 - Sales - Well Permits	150.00	2,000.00	(1,850.00)	7.50 %
309360 - Sales - Sample Kits	3,370.00	3,500.00	(130.00)	96.29 %
309400 - Sales - Other	2,025.00	4,000.00	(1,975.00)	50.63 %
309500 - Equipment Rent	2,264.35	7,000.00	(4,735.65)	32.35 %
309600 - Game & Park Permit Sales	25.70	500.00	(474.30)	5.14 %
310000 - Chemigation Permits	2,075.00	25,000.00	(22,925.00)	8.30 %
310100 - Check Valve Sales	302.34	500.00	(197.66)	60.47 %
310200 - Czechland Camping Fees	4,610.95	14,000.00	(9,389.05)	32.94 %
310201 - Wanahoo Park Permits	22,922.37	110,000.00	(87,077.63)	20.84 %
310202 - Lake Wanahoo Camping	47,522.41	120,000.00	(72,477.59)	39.60 %
312000 - Salaries-Other NRD	0.00	76,000.00	(76,000.00)	0.00 %
313000 - Miscellaneous Income	6,256.71	15,000.00	(8,743.29)	41.71 %
315000 - RWD Administrative Fees	1,682.73	4,800.00	(3,117.27)	35.06 %

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

	Year To Date September 30, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
316000 - Employee/Director Reimb	38.51	2,000.00	(1,961.49)	1.93 %
317000 - Loss Or Gain On Sale Of Assets	0.00	100,000.00	(100,000.00)	0.00 %
318000 - Special Project Income	212.00	1,000.00	(788.00)	21.20 %
318500 - Change in COE Revenue	0.00	114,892.00	(114,892.00)	0.00 %
Total Miscellaneous Income	94,458.07	625,192.00	(530,733.93)	15.11 %
Total Income	313,338.49	8,930,251.31	(8,616,912.82)	3.51 %
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	0.00	100.00	(100.00)	0.00 %
Total Bonds	0.00	100.00	(100.00)	0.00 %
Dues & Membership				
410201 - Dues & Membership - Chamber	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	0.00	1,776.00	(1,776.00)	0.00 %
410203 - Dues - NARD	7,730.35	31,000.00	(23,269.65)	24.94 %
410204 - Dues - NWRA	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	59.90	3,200.00	(3,140.10)	1.87 %
Total Dues & Membership	9,740.25	38,376.00	(28,635.75)	25.38 %
Fees and Licenses				
410302 - NRD Fees And Licenses	175.00	10,000.00	(9,825.00)	1.75 %
410304 - NRD Union Bank Fees	125.46	600.00	(474.54)	20.91 %
Total Fees and Licenses	300.46	10,600.00	(10,299.54)	2.83 %
GIS				
410401 - GIS Activities	0.00	2,000.00	(2,000.00)	0.00 %
Total GIS	0.00	2,000.00	(2,000.00)	0.00 %
Insurance				
410501 - Insurance-Auto	2,940.75	15,000.00	(12,059.25)	19.61 %
410502 - Insurance-Errors & Omissions	1,526.76	7,000.00	(5,473.24)	21.81 %
410504 - Insurance-Liability	17,534.26	66,000.00	(48,465.74)	26.57 %
410505 - Insurance-Property	4,596.00	20,000.00	(15,404.00)	22.98 %
Total Insurance	26,597.77	108,000.00	(81,402.23)	24.63 %
Legal Notices				
410701 - Legal Notices	701.36	2,500.00	(1,798.64)	28.05 %
410702 - Other Notices and Advertising	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	701.36	2,600.00	(1,898.64)	26.98 %
Maintenance Contracts				
410800 - Maintenance Contracts	1,144.41	5,000.00	(3,855.59)	22.89 %
Total Maintenance Contracts	1,144.41	5,000.00	(3,855.59)	22.89 %
Office Supply & Expense				
410901 - Copier Supplies	323.94	750.00	(426.06)	43.19 %
410902 - Office Supplies & Equip	627.93	3,500.00	(2,872.07)	17.94 %
410903 - Franklin Supplies	0.00	500.00	(500.00)	0.00 %
410904 - Letterhead, Envelopes & Forms	19.25	2,000.00	(1,980.75)	0.96 %
410905 - Reference Books	64.00	1,000.00	(936.00)	6.40 %
410906 - Office Expense - Other	685.10	2,500.00	(1,814.90)	27.40 %
Total Office Supply & Expense	1,720.22	10,250.00	(8,529.78)	16.78 %
Computer Supply & Expense				
411002 - Computer Consultant	0.00	5,000.00	(5,000.00)	0.00 %
411003 - Computer Repairs & Parts	356.22	1,500.00	(1,143.78)	23.75 %
411004 - Computer Software	1,757.45	11,000.00	(9,242.55)	15.98 %
411005 - Computer Magazines/Video	0.00	100.00	(100.00)	0.00 %
411006 - Email	394.06	1,650.00	(1,255.94)	23.88 %
411011 - Computers & Equipment	1,023.64	11,000.00	(9,976.36)	9.31 %
411012 - Website Design & Hosting	0.00	300.00	(300.00)	0.00 %
Total Computer Supply & Expense	3,531.37	30,550.00	(27,018.63)	11.56 %
Postage				
411200 - Postage	1,008.50	5,000.00	(3,991.50)	20.17 %
Total Postage	1,008.50	5,000.00	(3,991.50)	20.17 %
Professional Services				
411301 - Prof Serv-Accounting	20,250.00	81,000.00	(60,750.00)	25.00 %
411302 - Prof Serv-Annual Audit	0.00	13,250.00	(13,250.00)	0.00 %
411304 - Prof Serv-Legal - General	1,835.00	12,000.00	(10,165.00)	15.29 %
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 %

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

	Year To Date September 30, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
411311 - Washington Expense	6,100.00	26,400.00	(20,300.00)	23.11 %
Total Professional Services	28,185.00	138,650.00	(110,465.00)	20.33 %
Rent Expense				
411400 - Rent Expense	568.44	1,700.00	(1,131.56)	33.44 %
Total Rent Expense	568.44	1,700.00	(1,131.56)	33.44 %
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	3,726.62	11,000.00	(7,273.38)	33.88 %
411602 - Local Phone & Internet	2,143.52	8,000.00	(5,856.48)	26.79 %
411605 - Director iPad Cell Service	135.60	600.00	(464.40)	22.60 %
Total Telephone Expense	6,005.74	19,600.00	(13,594.26)	30.64 %
Utilities				
411700 - Utilities Expense	2,335.73	13,000.00	(10,664.27)	17.97 %
Total Utilities	2,335.73	13,000.00	(10,664.27)	17.97 %
Total Administration Expenses	81,839.25	386,426.00	(304,586.75)	21.18 %
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	55.63	1,000.00	(944.37)	5.56 %
420104 - Outdoor Classrooms	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	266.35	500.00	(233.65)	53.27 %
420107 - Water Testing Event	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	0.00	3,500.00	(3,500.00)	0.00 %
420109 - Education Outreach	1,054.47	3,500.00	(2,445.53)	30.13 %
Total Education	1,376.45	11,500.00	(10,123.55)	11.97 %
Information				
420201 - Annual Report/Viaduct	6,245.33	13,000.00	(6,754.67)	48.04 %
420202 - Books And Pamphlets	0.00	500.00	(500.00)	0.00 %
420203 - Expositions And Display	331.06	2,000.00	(1,668.94)	16.55 %
420205 - Phrography, Cameras, Video	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	250.00	(250.00)	0.00 %
420208 - Miscellaneous	80.00	1,500.00	(1,420.00)	5.33 %
420209 - Ktic Ad	604.00	3,000.00	(2,396.00)	20.13 %
420211 - E-Ads	420.00	1,700.00	(1,280.00)	24.71 %
420212 - TV Promotion	0.00	3,500.00	(3,500.00)	0.00 %
420213 - Promotion Videos	0.00	3,000.00	(3,000.00)	0.00 %
Total Information	7,680.39	29,950.00	(22,269.61)	25.64 %
Scholarships and Grants				
420305 - Camp And Workshop Scholarships	0.00	1,500.00	(1,500.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	3,000.00	(3,000.00)	0.00 %
Total Scholarships and Grants	0.00	4,500.00	(4,500.00)	0.00 %
Other				
420401 - Art Supplies	49.92	250.00	(200.08)	19.97 %
420402 - Cooperative Projects/Donations	0.00	500.00	(500.00)	0.00 %
420404 - Promotional Materials	1,051.64	4,000.00	(2,948.36)	26.29 %
420405 - Recognition Banquet & Awards	1,119.44	2,000.00	(880.56)	55.97 %
420407 - Cooperative Partnerships	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	1,000.00	(1,000.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	200.00	(200.00)	0.00 %
Total Other	2,221.00	8,950.00	(6,729.00)	24.82 %
Total Information & Education Expenses	11,277.84	54,900.00	(43,622.16)	20.54 %
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	8,395.31	28,000.00	(19,604.69)	29.98 %
430102 - Auto & Truck R&M	1,903.33	7,000.00	(5,096.67)	27.19 %
Total Auto and Truck	10,298.64	35,000.00	(24,701.36)	29.42 %
Building Maintenance				
430201 - Bldg Maintenance	186.73	3,500.00	(3,313.27)	5.34 %
430202 - Office Cleaning	1,495.00	6,100.00	(4,605.00)	24.51 %
430203 - Garbage Maintenance	307.36	1,200.00	(892.64)	25.61 %
Total Building Maintenance	1,989.09	10,800.00	(8,810.91)	18.42 %
Community Forestry Program				

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

	Year To Date September 30, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
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	2,632.02	8,000.00	(5,367.98)	32.90 %
430402 - Equipment Upkeep	901.08	14,000.00	(13,098.92)	6.44 %
430403 - Operation & Maintenance	65,019.84	85,000.00	(19,980.16)	76.49 %
430404 - Tree Supplies	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	3,184.03	50,000.00	(46,815.97)	6.37 %
430407 - Monitoring Wanahoo Dam	7,018.36	17,000.00	(9,981.64)	41.28 %
430408 - Wanahoo Rec Mgmt	16,998.53	60,000.00	(43,001.47)	28.33 %
430409 - Lake Wanahoo Education Building	2,667.22	10,000.00	(7,332.78)	26.67 %
Total Operation and Maintenance	98,421.08	244,250.00	(145,828.92)	40.30 %
Project Repairs				
430503 - Project Repairs - Other	0.00	1,000.00	(1,000.00)	0.00 %
430504 - Rawhide Channel Maintenance	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	3,000.00	(3,000.00)	0.00 %
Steam Bank Stabilization				
430601 - Stream Bank - Perennial Streams	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	0.00	15,000.00	(15,000.00)	0.00 %
Total Steam Bank Stabilization	0.00	20,000.00	(20,000.00)	0.00 %
Wildlife Habitat Programs				
430701 - Wild Nebraska	0.00	1,000.00	(1,000.00)	0.00 %
Total Wildlife Habitat Programs	0.00	1,000.00	(1,000.00)	0.00 %
Other				
430801 - NRCS Flags	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	0.00	15,000.00	(15,000.00)	0.00 %
430803 - Lower Platte Weed Mgmt Area	0.00	30,000.00	(30,000.00)	0.00 %
430804 - O&M One-Call Services	4.25	50.00	(45.75)	8.50 %
430805 - IceJam Monitoring	0.00	500.00	(500.00)	0.00 %
Total Other	4.25	46,550.00	(46,545.75)	0.01 %
Total Operation & Maintenance	110,713.06	362,600.00	(251,886.94)	30.53 %
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	1,308.80	18,000.00	(16,691.20)	7.27 %
440102 - Director Mileage Expense	3,683.13	15,000.00	(11,316.87)	24.55 %
440104 - Computer Stipend	1,200.00	5,700.00	(4,500.00)	21.05 %
Total Director Expense	6,191.93	38,700.00	(32,508.07)	16.00 %
Director Per Diem				
440200 - Director Per Diem	0.00	38,000.00	(38,000.00)	0.00 %
Total Director Per Diem	0.00	38,000.00	(38,000.00)	0.00 %
Employee Benefits				
440301 - Dental Insurance	5,658.51	24,000.00	(18,341.49)	23.58 %
440302 - Health Insurance	95,406.73	370,000.00	(274,593.27)	25.79 %
440303 - Retirement Benefit - 414H	17,478.25	75,000.00	(57,521.75)	23.30 %
440304 - Retirement Benefit - 457 Plan	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	3,033.75	20,000.00	(16,966.25)	15.17 %
440307 - Employee Benefits - Other	98.01	2,500.00	(2,401.99)	3.92 %
440309 - Flexible Spending Fee	44.00	300.00	(256.00)	14.67 %
440311 - Unemployment Insurance Benefit	0.00	5,000.00	(5,000.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	28,500.00	(28,500.00)	0.00 %
Total Employee Benefits	121,719.25	532,300.00	(410,580.75)	22.87 %
Payroll Taxes				
440401 - FICA - ER	19,665.14	75,000.00	(55,334.86)	26.22 %
440402 - Medicare - ER	4,599.06	18,000.00	(13,400.94)	25.55 %
Total Payroll Taxes	24,264.20	93,000.00	(68,735.80)	26.09 %
Personnel Expense				
440501 - Personnel Meeting Exp	4,183.88	25,000.00	(20,816.12)	16.74 %
440502 - Personnel Mileage Exp	872.20	3,500.00	(2,627.80)	24.92 %
440503 - Safety Committee	94.15	1,500.00	(1,405.85)	6.28 %
440504 - Personnel Uniform Exp	304.08	2,800.00	(2,495.92)	10.86 %
440505 - Personnel Exp-Other	0.00	2,500.00	(2,500.00)	0.00 %
Total Personnel Expense	5,454.31	35,300.00	(29,845.69)	15.45 %
Salaries				

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

	Year To Date September 30, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
440601 - Salaries - Administration	59,838.82	244,000.00	(184,161.18)	24.52 %
440602 - Salaries - Clerical	6,601.01	25,500.00	(18,898.99)	25.89 %
440603 - Employee Recognition Program	700.00	1,300.00	(600.00)	53.85 %
440604 - Salaries - I & E	21,467.26	90,000.00	(68,532.74)	23.85 %
440605 - Salaries - Op & Maint	44,135.85	186,000.00	(141,864.15)	23.73 %
440606 - NRCS Support	31,095.25	168,000.00	(136,904.75)	18.51 %
440607 - Salaries - Projects	29,241.98	114,500.00	(85,258.02)	25.54 %
440608 - Salaries - Water	87,012.52	370,000.00	(282,987.48)	23.52 %
440611 - Salaries - Rural Water	0.00	5,000.00	(5,000.00)	0.00 %
440616 - Lake Wanahoo Park Op.	30,704.00	86,500.00	(55,796.00)	35.50 %
Total Salaries	310,796.69	1,290,800.00	(980,003.31)	24.08 %
Total Personnel Expenses	468,426.38	2,028,100.00	(1,559,673.62)	23.10 %
Projects Expenses				
Inter-Governmental				
450110 - Platte Center Bank Stab. Phase LI	0.00	10,000.00	(10,000.00)	0.00 %
450114 - Trails	10,000.00	15,000.00	(5,000.00)	66.67 %
450115 - Dike & Drainage Assistance	0.00	10,000.00	(10,000.00)	0.00 %
450117 - Woodcliff Bank Stabilization	0.00	55,000.00	(55,000.00)	0.00 %
450119 - JWMAB Dodge Co	32,985.00	171,000.00	(138,015.00)	19.29 %
Total Inter-Governmental	42,985.00	261,000.00	(218,015.00)	16.47 %
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	1,000.00	(1,000.00)	0.00 %
Total Special Projects	0.00	32,500.00	(32,500.00)	0.00 %
Wanahoo				
450505 - Prof Serv-Legal - Wanahoo	0.00	5,000.00	(5,000.00)	0.00 %
450506 - Lake Level Mgmt Plan	0.00	50,000.00	(50,000.00)	0.00 %
450509 - Wanahoo - Other	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanahoo	0.00	60,000.00	(60,000.00)	0.00 %
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				
411101 - PRCA - Administration	0.00	1,000.00	(1,000.00)	0.00 %
411129 - USGS Monitoring at Leshara	0.00	6,400.00	(6,400.00)	0.00 %
Total Platte River Corridor Alliance	0.00	7,400.00	(7,400.00)	0.00 %
Total Projects Expenses	42,985.00	404,900.00	(361,915.00)	10.62 %
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	6,195.50	10,000.00	(3,804.50)	61.96 %
460102 - GWMP - Information & Education	0.00	500.00	(500.00)	0.00 %
460103 - GWMP - Nitrogen Classes	15.46	2,000.00	(1,984.54)	0.77 %
460104 - GWMP - Permits	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	2,500.01	10,000.00	(7,499.99)	25.00 %
460111 - Flow Meter Maintenance	0.00	22,000.00	(22,000.00)	0.00 %
Total Groundwater Management Plan	8,710.97	44,600.00	(35,889.03)	19.53 %
Groundwater Programs				
460201 - Decommissioned Wells	1,000.00	19,000.00	(18,000.00)	5.26 %
460203 - GW Levels	0.00	1,000.00	(1,000.00)	0.00 %
460204 - GW Quality Program	6,976.56	15,000.00	(8,023.44)	46.51 %
460205 - Mead - NOP	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	210.50	25,000.00	(24,789.50)	0.84 %
460209 - Groundwater Programs Other	0.00	3,000.00	(3,000.00)	0.00 %
460210 - GW Projects Sinking Fund	0.00	100,000.00	(100,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	8,400.00	(8,400.00)	0.00 %
Total Groundwater Programs	8,187.06	171,750.00	(163,562.94)	4.77 %
Regulatory				
460301 - Chemigation	0.00	1,000.00	(1,000.00)	0.00 %
460302 - Irrigation Runoff	0.00	750.00	(750.00)	0.00 %
Total Regulatory	0.00	1,750.00	(1,750.00)	0.00 %
Surface Water Programs				
460403 - Stream Flow	17,694.94	17,635.00	59.94	100.34 %

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

	Year To Date September 30, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Surface Water Programs	17,694.94	17,635.00	59.94	100.34 %
Special Projects				
460503 - Special Projects - Other	0.00	5,000.00	(5,000.00)	0.00 %
460504 - ENWRA	8,349.96	31,000.00	(22,650.04)	26.94 %
460520 - NET Grant	0.00	46,000.00	(46,000.00)	0.00 %
460521 - Lower Platte Consortium	0.00	250.00	(250.00)	0.00 %
Total Special Projects	8,349.96	82,250.00	(73,900.04)	10.15 %
Land Treatment				
450201 - Ne Buffer Strip	0.00	27,000.00	(27,000.00)	0.00 %
450204 - Shell Creek	15,845.17	20,000.00	(4,154.83)	79.23 %
450206 - Emergency Terrace Repair	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	3,000.00	(3,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	28,402.88	150,000.00	(121,597.12)	18.94 %
450807 - Wahoo Creek Phase II	0.00	150,000.00	(150,000.00)	0.00 %
450809 - Sand Creek Dams-Conservation	0.00	50,000.00	(50,000.00)	0.00 %
Total Land Treatment	44,248.05	430,000.00	(385,751.95)	10.29 %
Total Water Expenses	87,190.98	747,985.00	(660,794.02)	11.66 %
Total Expenses	802,432.51	3,984,911.00	(3,182,478.49)	20.14 %
Total Change in Net Position	(489,094.02)	4,945,340.31	(5,434,434.33)	(9.89) %

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

	Year To Date 09/30/2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Rural Water Income				
304240 - Water Sales	17,897.45	46,000.00	(28,102.55)	38.91 %
304261 - Other Revenue	13.66	2,000.00	(1,986.34)	0.68 %
Total Rural Water Income	17,911.11	48,000.00	(30,088.89)	37.31 %
Rural Water District Expenses				
570201 - Water Purchase	10,363.83	25,000.00	(14,636.17)	41.46 %
570204 - Testing	720.00	1,000.00	(280.00)	72.00 %
570206 - Repair	11.10	1,000.00	(988.90)	1.11 %
570207 - Other Expenses	10.35	700.00	(689.65)	1.48 %
570208 - Lpnrnd Adm. Fee	894.87	2,250.00	(1,355.13)	39.77 %
570210 - Health/Life/Vision/LTD - ER	621.81	3,000.00	(2,378.19)	20.73 %
570211 - Dental - ER	69.26	300.00	(230.74)	23.09 %
570212 - 414H ER Contributions	205.92	750.00	(544.08)	27.46 %
570215 - ER Social Security Tax	223.79	960.00	(736.21)	23.31 %
570216 - ER Medicare Tax	52.34	240.00	(187.66)	21.81 %
570217 - Salaries	2,449.18	10,000.00	(7,550.82)	24.49 %
570219 - Fees And Licenses	68.51	700.00	(631.49)	9.79 %
570220 - Rural Water One-Call	4.26	50.00	(45.74)	8.52 %
570221 - Rural Water Hand Tools & Supplies	0.00	250.00	(250.00)	0.00 %
570222 - RW Dues And Memberships	40.00	100.00	(60.00)	40.00 %
570223 - Rural Water Gasoline	432.27	1,000.00	(567.73)	43.23 %
570224 - Rural Water Personnel Meeting	0.00	450.00	(450.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	1,000.00	(1,000.00)	0.00 %
570231 - Rural Water Equipment Upkeep	22.79	1,250.00	(1,227.21)	1.82 %
Total Rural Water District Expenses	16,190.28	50,000.00	(33,809.72)	32.38 %
Total Change in Net Position	1,720.83	(2,000.00)	3,720.83	(86.04) %

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

	Year To Date 09/30/2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Rural Water Income				
304240 - Water Sales	15,757.05	52,000.00	(36,242.95)	30.30 %
304275 - Colon Hook Up Fees	0.00	3,000.00	(3,000.00)	0.00 %
304295 - Colon Sewer Fees	7,254.00	28,000.00	(20,746.00)	25.91 %
304261 - Other Revenue	443.48	3,000.00	(2,556.52)	14.78 %
Total Rural Water Income	23,454.53	86,000.00	(62,545.47)	27.27 %
Investment Income				
304350 - Colon RW Interest - NPAIT	39.74	0.00	39.74	0.00 %
Total Investment Income	39.74	0.00	39.74	0.00 %
Rural Water District Expenses				
570201 - Water Purchase	4,063.84	13,000.00	(8,936.16)	31.26 %
570204 - Testing	45.00	1,000.00	(955.00)	4.50 %
570206 - Repair	0.00	3,000.00	(3,000.00)	0.00 %
570207 - Other Expenses	15.53	1,000.00	(984.47)	1.55 %
570208 - Lpnrnd Adm. Fee	787.86	2,750.00	(1,962.14)	28.65 %
570210 - Health/Life/Vision/LTD - ER	932.69	4,500.00	(3,567.31)	20.73 %
570211 - Dental - ER	103.91	450.00	(346.09)	23.09 %
570212 - 414H ER Contributions	308.89	1,200.00	(891.11)	25.74 %
570215 - ER Social Security Tax	311.22	1,440.00	(1,128.78)	21.61 %
570216 - ER Medicare Tax	72.79	360.00	(287.21)	20.22 %
570217 - Salaries	4,068.44	17,000.00	(12,931.56)	23.93 %
570219 - Fees And Licenses	102.73	900.00	(797.27)	11.41 %
570220 - Rural Water One-Call	18.61	75.00	(56.39)	24.81 %
570221 - Rural Water Hand Tools & Supplies	0.00	250.00	(250.00)	0.00 %
570222 - RW Dues And Memberships	60.00	100.00	(40.00)	60.00 %
570223 - Rural Water Gasoline	170.80	1,000.00	(829.20)	17.08 %
570224 - Rural Water Personnel Meeting	0.00	450.00	(450.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	1,500.00	(1,500.00)	0.00 %
570231 - Rural Water Equipment Upkeep	34.18	1,250.00	(1,215.82)	2.73 %
570305 - Colon - Annual Bond Payment	0.00	3,355.00	(3,355.00)	0.00 %
570308 - Colon Meter House Expense	271.56	1,200.00	(928.44)	22.63 %
570309 - Colon Sewer Collections	7,254.00	28,000.00	(20,746.00)	25.91 %
570330 - Colon RW Bad Debt Expense	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	18,622.05	84,780.00	(66,157.95)	21.97 %
Total Change in Net Position	4,872.22	1,220.00	3,652.22	399.36 %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>8/31/2022</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2023</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	966,139.00	(966,139.00)	0.00%
Wahoo Creek Planning - FYRA - Watershed Plan	103,557.89	5,000.00	98,557.89	2071.16%
Wahoo Creek 7 Additional Dams	32,901.25	100,000.00	(67,098.75)	32.90%
Office Remodel/New Office Drawings	7,760.00	440,000.00	(432,240.00)	1.76%
Wanahoo Stilling Basin	45,394.14	1,168,000.00	(1,122,605.86)	0.00%
Wanahoo Fish Cleaning Station	0.00	65,000.00	(65,000.00)	0.00%
Wanahoo Marina/General Store	0.00	75,000.00	(75,000.00)	0.00%
Large Structure O&M Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
Other Capital Improvements - Real Property	0.00	0.00	0.00	0.00%
Total Capital Improvements - Real Property	189,613.28	3,619,139.00	(3,429,525.72)	5.24%
Capital Outlay				
Machinery & Equipment (Tractor, Bobcat, Wanahoo UTV, Trailer)	500.00	306,500.00	(306,000.00)	0.16%
Auto and Trucks (1 Ton Truck)	0.00	75,000.00	(75,000.00)	0.00%
Computer Equipment	0.00	10,000.00	(10,000.00)	0.00%
Phoenix Data Base	0.00	10,000.00	(10,000.00)	0.00%
Flow Meter	0.00	11,050.00	(11,050.00)	0.00%
Monitoring Wells - 4 Additional	12,360.00	25,000.00	(12,640.00)	49.44%
Other Capital Outlay - Equipment	0.00	1,200.00	(1,200.00)	0.00%
Total Capital Outlay	12,860.00	438,750.00	(425,890.00)	2.93%
Debt Service Payments				
Colon RW Note	0.00	3,355.00	(3,355.00)	0.00%
Total Debt Service Payments	0.00	3,355.00	(3,355.00)	0.00%
 Grand Total All Expenses w/o Depreciation	 1,039,718.12	 8,180,935.00	 (7,141,216.88)	 12.71%

Week #1

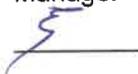
Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 9/24/22 to 9/30/22

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	9/24								
Sun	9/25								
Mon	9/26	5:45 am 1:00 pm	12:00 pm 6:30 pm	11.75		NARD Fall Conference - Kearney			
Tues	9/27	5:15 am 1:00 pm	12:00 pm 3:45 pm	9.50		NARD Fall Conference - Kearney			
Wed	9/28	7:30 am 5:30 pm	1:30 pm 8:00 pm	8.50		Time Sheets, catch-up - mail & emails, Wanahoo envelopes & receipts, Committee prep.			
Thurs	9/29	7:15 am 1:45 pm	12:45 pm 4:00 pm	7.75		Projects Committee, Operations Committee, Exec. Committee, Committee follow-up, Wanahoo envelopes,			
Fri	9/30	7:00 am 2:00 pm	10:30 am 3:15 pm	4.75		Committee follow-up, Wahoo Creek, District planning, Personnel,			
Week #1 Totals				42.25	0		0	\$0.00	\$0.00

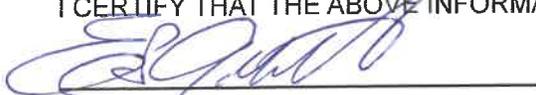
Supervisor _____ Manager  Assistant Manager _____ Treasurer _____

Date _____ Date 10/10/22 Date _____ Date _____

Expenses

Mileage x 0.625	\$ 0.00
Meals	\$0.00
Other Exp.	\$0.00
Total	\$ 0.00

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


Signature of person filing form

10/10/22
Date

Week #2

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 10/1/22 to 10/7/22

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	10/1								
Sun	10/2								
Mon	10/3	7:30 am 1:45 pm	12:45 pm 4:30 pm	8.00		Leadership team meeting, to Fremont - Jessica Marty's first day, mail, e-mail catch-up, Wanahoo envelopes			
Tues	10/4	7:30 am 1:30 pm	12:45 pm 4:00 pm	7.75		Water Dept meeting, Personnel - job descriptions, Clear Creek Levee,			
Wed	10/5	7:30 am 1:30 pm 5:00 pm	12:45 pm 4:00 pm 5:30 pm	8.25		Wahoo Creek, Personnel, District management,			
Thurs	10/6	7:30 am 2:15 pm	1:15 pm 3:45 pm	7.25		DNR - Jesse Bradley JEDI update, Senator Bosselman - Wahoo Creek update, Wanahoo envelopes & deposits, USACE Update - Kayla Eckhart - Sand Creek Close-out			
Fri	10/7				6.50	Out A.L.			
Week #2 Totals				31.25	6.5		0	\$0.00	\$0.00
Totals Week #1				42.25	0		0	\$0.00	\$0.00
Two Week Totals				73.5	6.5		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	238.50	8.00	6.50	240.00
Sick Leave	788.75	4.00	0.00	792.75

RESET FORM

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

#	Program Areas	Hours
11	Administration	30.75
14	District Management	36.25
15	Personnel	6.50
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
1	Annual Leave	6.50
2	Sick Leave	
Other		

Total: 80

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 10/8/22 to 10/14/22

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	10/8								
Sun	10/9								
Mon	10/10	7:45 am 1:45 pm 5:30 pm	12:45 pm 4:45 pm 8:45 pm	11.25		Leadership Team meeting, Time Sheets Board meeting prep, manager's report, Bills, Board meeting,			
Tues	10/11	7:30 am 1:30 pm	12:45 pm 4:00 pm	7.75		Staff meeting, Board meeting follow-up, Pay Bills, TQM meeting, Wanahoo,			
Wed	10/12	7:30 am 1:45 pm 4:45 pm	1:15 pm 3:45 pm 5:15 pm	8.25		Wahoo Creek planning, Personnel, District mgt.			
Thurs	10/13	8:15 am 1:30 pm	12:45 pm 4:00 pm	7.00		Recreation planning, District management,			
Fri	10/14	7:30 am 1:30 pm	12:45 pm 3:15 pm	7.00		Wanahoo deposits & envelopes, JEO - new building discussion, Thomas Lakes property discussions,			
Week #1 Totals				41.25	0		0	\$0.00	\$0.00

Supervisor _____ Manager  Assistant Manager _____ Treasurer _____

Date _____ Date 10/25/22 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


Signature of person filing form

10/25/22
Date

Expenses

Mileage x 0.625	\$ 0.00
Meals	\$0.00
Other Exp.	\$0.00
Total	\$ 0.00

Week #2

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 10/15/22 to 10/21/22

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	10/15								
Sun	10/16								
Mon	10/17	7:30 am	11:15 am	3.75	8.00	Survival Club - Wanahoo education building Fremont Trinity Lutheran middle school,			
Tues	10/18	7:30 am	11:15 am	3.75	2.00	State election issues - Dodge County, Wanahoo receipts & envelopes, Wahoo Creek - Olsson invoicing Dr. Appt.			
Wed	10/19	7:30 am 1:45 pm	12:45 pm 4:00 pm	7.50		Dodge County election issues, State of NE, District planning,			
Thurs	10/20	7:45 am 1:15 pm	12:45 pm 3:15 pm	7.00		District management, Olsson invoicing, DNR calls - Wahoo Creek projects			
Fri	10/21	7:00 am 1:15 pm	12:30 pm 3:30 pm	7.75		JEO design feedback, Wanahoo budget review, State salary survey			
Week #2 Totals				29.75	10		0	\$0.00	\$0.00
Totals Week #1				41.25	0		0	\$0.00	\$0.00
Two Week Totals				71	10		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	240.00	8.00	8.00	240.00
Sick Leave	792.75	4.00	2.00	794.75

RESET FORM

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

#	Program Areas	Hours
11	Administration	31.00
14	District Management	35.00
15	Personnel	4.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
1	Annual Leave	8.00
2	Sick Leave	2.00
Other		

Total: 80

Lower Platte North Natural Resources District
 Accounts Receivable Aging Summary as of 9/30/22

Accounts Receivable acct 105000

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	8217.20	0.00	0.00	0.00	8,217.20
Colon RW Customers	Multiple	8131.57	0.00	0.00	0.00	8,131.57
Department of Natural Resources	FYRA - Wahoo Creek WS Plan/EA & WSF	0.00	0.00	2,117.50	7,038.00	9,155.50
	Olsson - Water Sustainability Fund	26,513.29	5,714.96	15,613.85	48,043.49	95,885.29
FEMA	FYRA - Lake Wanhoo Spilling Basin	11,070.75	11,126.63	11,848.23	187,213.02	221,258.63
	Valley Corp - Spilling Basin Rehab	0.00	0.00	0.00	1,261,963.55	1,261,963.55
	General Excavating - Wanhoo Spilling Basin Rehab	0.00	0.00	0.00	13,923.75	13,923.75
	Rezac Seed - Spilling Basin Rehab	0.00	0.00	0.00	225.09	225.09
	Bobcat of Omaha - 428 Funds	0.00	0.00	0.00	25,953.05	25,953.05
	O&M - Ty's Outdoor Power	0.00	0.00	0.00	864.48	864.48
JWMAB	Dodge Co - Fremont - PMRNRD	0.00	0.00	14,940.00	0.00	14,940.00
NDEE	Bill Bos Payroll	0.00	0.00	0.00	9,516.28	9,516.28
	JEO - Wahoo Creek WQMP Update/Shell Creek Watershp Plan Update	0.00	0.00	0.00	0.00	0.00
	Shell Creek 319 - UNL BOSR/River Road Inc/Forestry Suppliers	0.00	0.00	0.00	10,639.49	10,639.49
	Shell Creek 319 - Geilenkirchen/Vermeline (8713.88 remaining)/C Sousek/D Sousek/Pe	0.00	0.00	0.00	0.00	0.00
	Shell Creek 319 - Alswager/Colfax Co Hwy Dept	0.00	0.00	0.00	6,422.42	6,422.42
	Wahoo Creek 319 - Sabatka/K Sousek	0.00	0.00	0.00	5,499.00	5,499.00
	Forestry Suppliers/Vernier Software - Shell Creek 319	0.00	0.00	0.00	1,276.25	1,276.25
	Shell Creek 319 - Sprunk	8,569.28	0.00	0.00	0.00	8,569.28
NET	NE Public Health Enviro Lab	0.00	0.00	0.00	718.00	718.00
	Shell Creek - John Klassen/Tom Sprunk	0.00	0.00	0.00	1,360.04	1,360.04
NRCS WFPO	Olsson Assoc - Wahoo Creek WS & Dam Sites Phase II	14,093.33	18,807.92	21,703.55	314,766.00	369,370.80
USACE	Sand Creek/Wanhoo project close-out (detail below)	0.00	0.00	0.00	114,892.33	114,892.33
		76,595.42	35,649.51	66,223.13	2,010,313.94	2,188,782.00

NE Dept of Natural Resources and USACE - reclassified from long-term to current receivable as of 6/30/22, included in schedule above

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