

Executive Committee Meeting
Thursday, June 1, 2023 10:00 AM
Lower Platte North NRD Office
P.O. Box 126
Wahoo, NE 68066

1. UNFINISHED BUSINESS

2. MEETINGS

2.A. Pending

2.B. Reports

3. MANAGEMENT ITEMS

3.A. Directors Absence

3.B. Monthly Education Program

There was some discussion last month about taking a month off from the policy review and having a short educational program.

Tom McKnight has mentioned the potential presentation on the AltEn cleanup at Mead and our German exchange student, Amelie would also be available for a short presentation.

3.C. 2023-2024 Health Insurance Rates

It appears our NARD Health insurance pool rates will not be going up this year. After a good claims year, the NARD Risk Management Pool is recommending no premium increase for the next fiscal year.

If approved at the NARD board meeting on June 12, there will not be a premium increase effective July 1, 2023. This is good news as we move into our fiscal year 2024 budget planning saving us \$22-\$28k this year from the average premium increases of recent years.

3.D. Office Cleaning Bid

Management is recommending approving the bid from McKenna Smith for our office cleaning services. McKenna's bid was for \$ 110/week and we are currently paying \$115/week.

Mckenna is a Junior-to-be at Wahoo High School.

3.E. New Office Update

An update will be given at Board Meeting

4. EQUIPMENT

5. PERSONNEL

5.A. Staff Cost of Living and Merit Pay Increases for 2024 fiscal year

This is the time of year to discuss and approve staff cost of living and merit pay increase.

Social Security - 8.7%

Lower Platte South - 4.9% cost of living + \$44,000 merit

NARD 4% cost of living this year and next year (8% last year)

Lower Elkhorn 3.5% increase each year

5.B. Returning Wanahoo Summer Staff Pay Increase

Beginning pay for Wanahoo Summer staff increased this year from \$10/hr to \$12.00/hr.

Management is recommending to increase returning Wanahoo seasonal staff \$1.00/hr effective immediately, as all returning summer staff have reported. I would also recommend this \$1.00/hr increase be applied to our Czechland and Homestead Lake recreation technician position.

5.C. Staff Mobile Phone Reimbursement

Our current mobile phone reimbursements have been based on expected use of personal phone for work ranging from \$30-\$45 per month. All staff currently being reimbursed utilize their phones during and outside normal business hours for work related communication on a regular basis. I am recommending all staff be reimbursed at the same level of \$45 per month.

6. FINANCE

6.A. Approval of Financial Reports

6.B. Approval of Managers Time and Expense Sheets

6.C. Accounts over 90 Days

6.D. Create New Lower Platte North Sinking Funds

Approved in our current year's budget was funding for two new sinking funds:

1) \$440,000 was budgeted for our new office design and the creation of a new office sinking fund \$40,000 for office design has been approved and is in the process of being spent. A LPNNRD New Office Sinking fund needs to be created in order to transfer the \$400,000 prior to June 30th which is the end of our fiscal year.

\$ 100,000 was also budgeted for the creation of a Groundwater Projects sinking fund.

In order to transfer these funds we must first establish the sinking fund account.

6.E. Transfer of Funds to Established Sinking Funds

This is the time of year we approve the transfer of funds to our established Sinking Fund Accounts:

District-Wide Flood Reduction - \$ 400,000

Shell Creek - Unspent balance

O&M Large Structures - \$ 400,000

6.F. East Fremont/Elkhorn Township Drainage - FEMA - Financial Commitment



Nebraska's
Natural Resources
Districts
www.nrdnet.org

Protecting Lives • Protecting Property • Protecting the Future

8100 South 15th, Suite B
Lincoln, NE 68512

nard@nrdnet.org
(402) 471-7670

May 23, 2023

TO: NARD Board and NRD Managers
FROM: Dean E. Edson, Executive Director
RE: Medical and Dental Premium Changes

After two recent renewal meetings, the NARD IRMPA Stop Loss Committee is recommending no proposed change for Medical and Dental Premiums for FY 2023-24. All coverages will remain the same as they were in FY 2022-23.

We had just about everything go in a positive direction this year, with reduced claims, reduced claims for lasers, reduced renewal rates for reinsurance, and no lasers in reinsurance for 2023-24.

These recommendations are from the NARD IRMPA Stop Loss Committee as result of their meeting on May 22, 2023. The NARD IRMPA Board will act on the proposal on June 12, 2023. These rates, after approval by the board, will become effective on July 1, 2023.

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

**TABLE 1 -- NARD Intergovernmental Risk Management Pool Association
Proposed monthly premium changes for Fiscal Year 2023-24**

Coverage	Employee	+Spouse	+Children	+Family	Average
Medical - FY 2022-23	\$1,074.48	\$2,230.75	\$1,905.02	\$3,152.47	\$1,686.80
Medical – No change proposed FY 2023-24	\$1,074.48	\$2,230.75	\$1,905.02	\$3,152.47	\$1,686.80
Dental - FY 2022-23	\$44.52	\$89.03	\$81.03	\$133.55	\$86.29
Dental – No change proposed FY 23-24	\$44.52	\$89.03	\$81.02	\$133.55	\$86.29

FY 2022-23 Claims Experience

The NARD Intergovernmental Risk Management Pool Association has experienced six claims over \$100,000. This is down from ten experienced at the end of April 2022. We did not experience any maximums on lasers this year. Other than the laser individual, we did not have any other individual go over our \$175,000 maximum.

Last year, we had two laser cases that hit over \$340,000 out of a maximum \$455,000 in liability. Last year, we had over \$170,000 of the maximum \$225,000 aggregating specific. In FY 2022-23, the premiums included coverage for 85% of the laser and 100% of the aggregating specific.

For FY 2023-24, we do not have a lasered individual, so we do not need to calculate that into premiums this year.

Using the financial reports filed with the Department of Insurance through March 31, 2023, our net income is \$1,638,886. The report also shows a loss of \$595,042 for the fiscal year prior (March 31, 2022). Our Surplus has grown to \$5,713,255 as of March 31, 2023, from \$4,021,167 as of June 30, 2022.

The goal for the 2023-24 Fiscal Year is to show a small profit, balanced with keeping rates affordable for the employees of the natural resources districts.

Reinsurance

Berkley Life & Health Insurance Company held the reinsurance contract in 2022-23. The proposal is to go with Berkley Life & Health Insurance Company again in FY 23-24.

Actuary

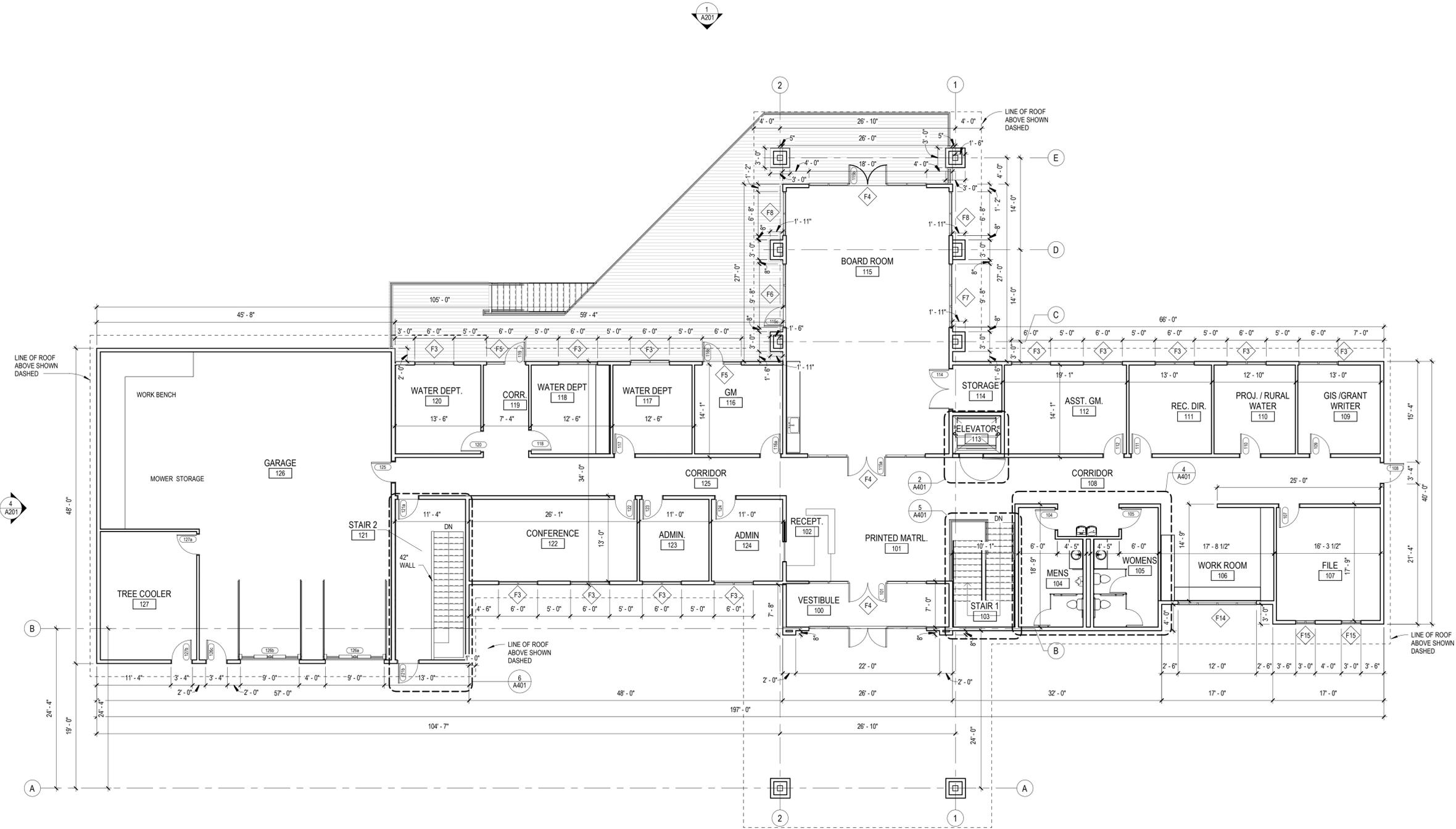
The NARD IRMPA Stop Loss Committee utilized Scott A. Stoltenberg of Actuarial Consulting Services, Inc., to review the claims history and assist with determining the rates for FY 2023-24. The average annual increase over the last thirteen fiscal years is 5.1% for medical coverage and 2.4% for dental coverage.

Plan Document and Summary Plan Description

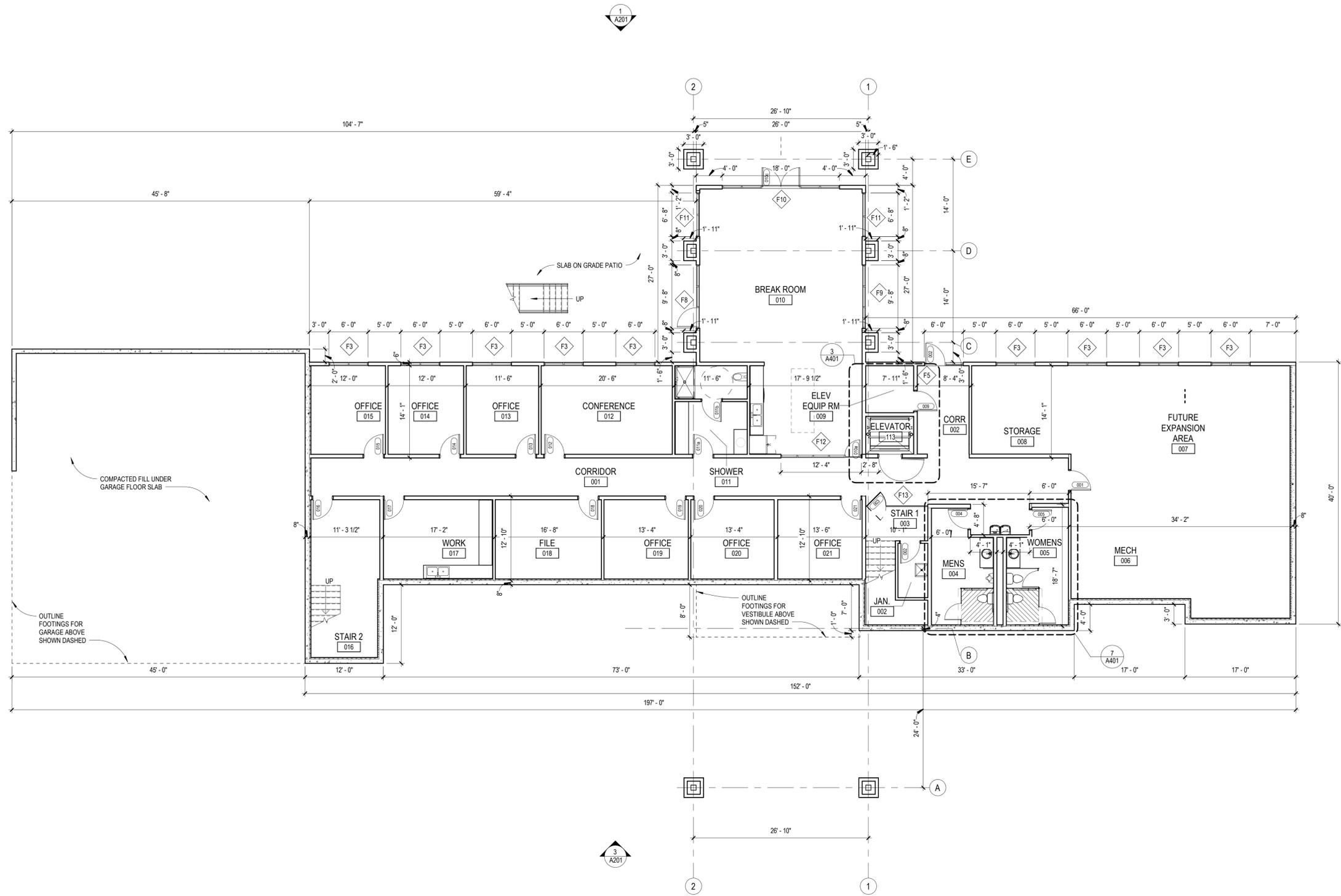
Throughout the year, the NARD Stop Loss Committee considers changes to the Plan Document. No plan changes are recommended at this time.

The Medical and Dental Premium rate proposals, reinsurance and necessary background information have been filed with the Nebraska Department of Insurance for their review.

If you have any questions, please contact me.



1 FIRST LEVEL FLOOR PLAN
1/8" = 1'-0"



LPNRPD
 OFFICE BUILDING AT LAKE WANAHOO
 WAHOO, NE

PRELIMINARY
 NOT FOR
 CONSTRUCTION
 PRELIMINARY

REVISIONS

DATE: 05.12.2023
 PROJECT NO: 212016.00
 DRAWN BY: Author
 REVIEWED BY: Checker
 DRAWINGS INTENDED FOR: 1/8" = 1'-0"

Lower Level Floor Plan

1 LOWER LEVEL FLOOR PLAN
 1/8" = 1'-0"

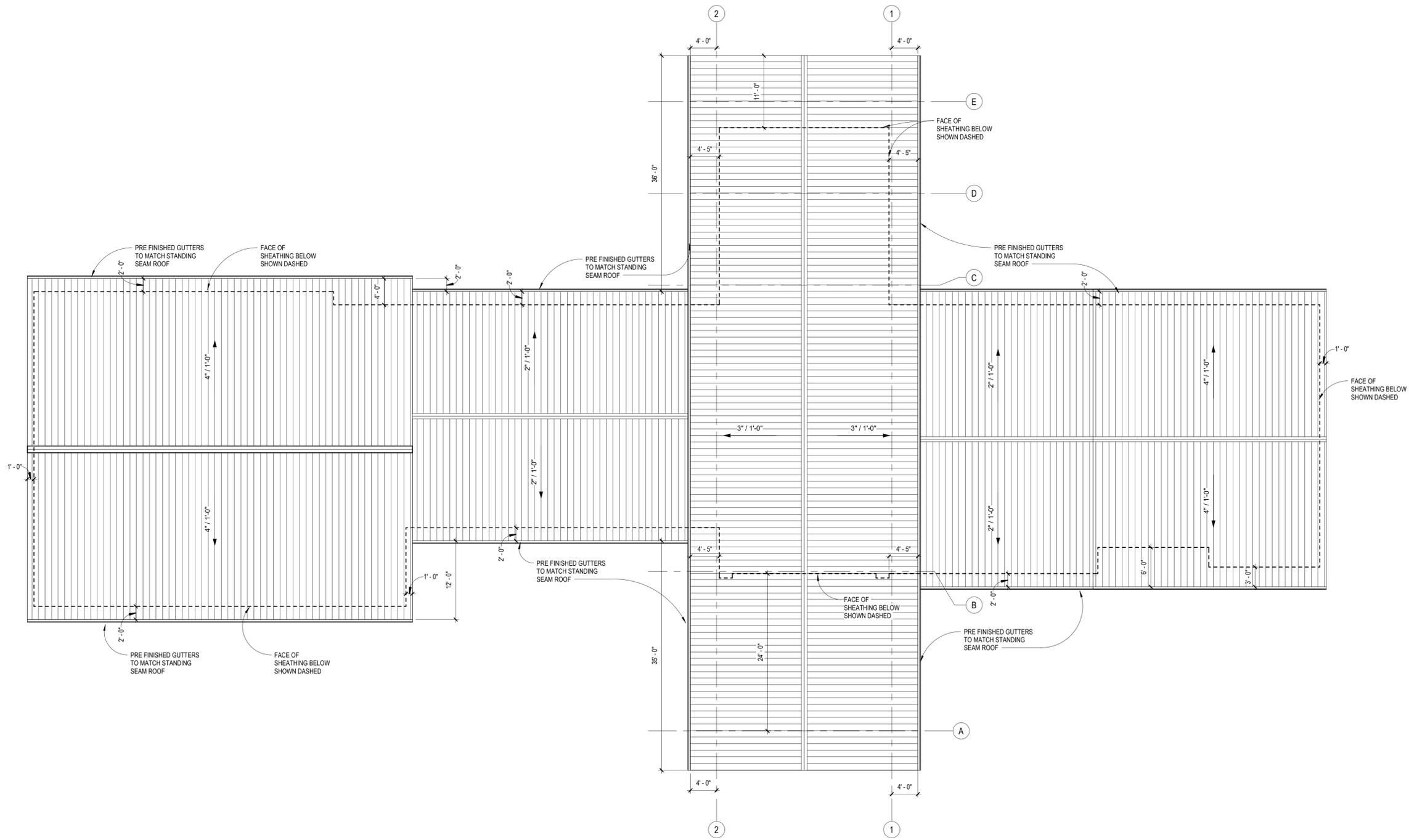
PRELIMINARY
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REVISIONS

DATE: 05.12.2023
 PROJECT NO: 212016.00
 DRAWN BY: Author
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 DRAWINGS INTENDED FOR: 1/8" = 1'-0"

Roof Plan

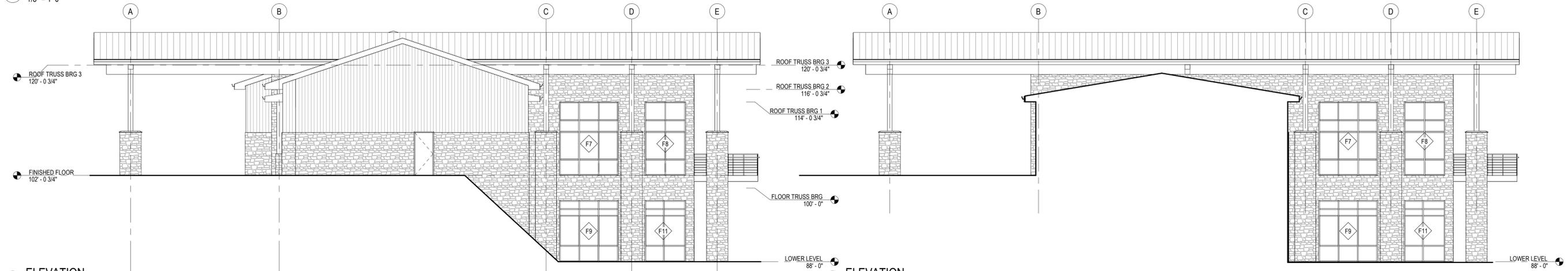
SHEET
A131



1 ROOF PLAN
 1/8" = 1'-0"

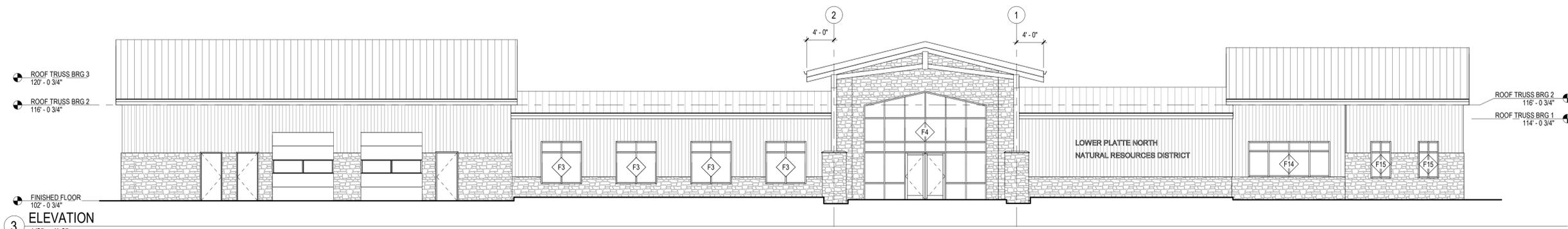


1 ELEVATION
1/8" = 1'-0"

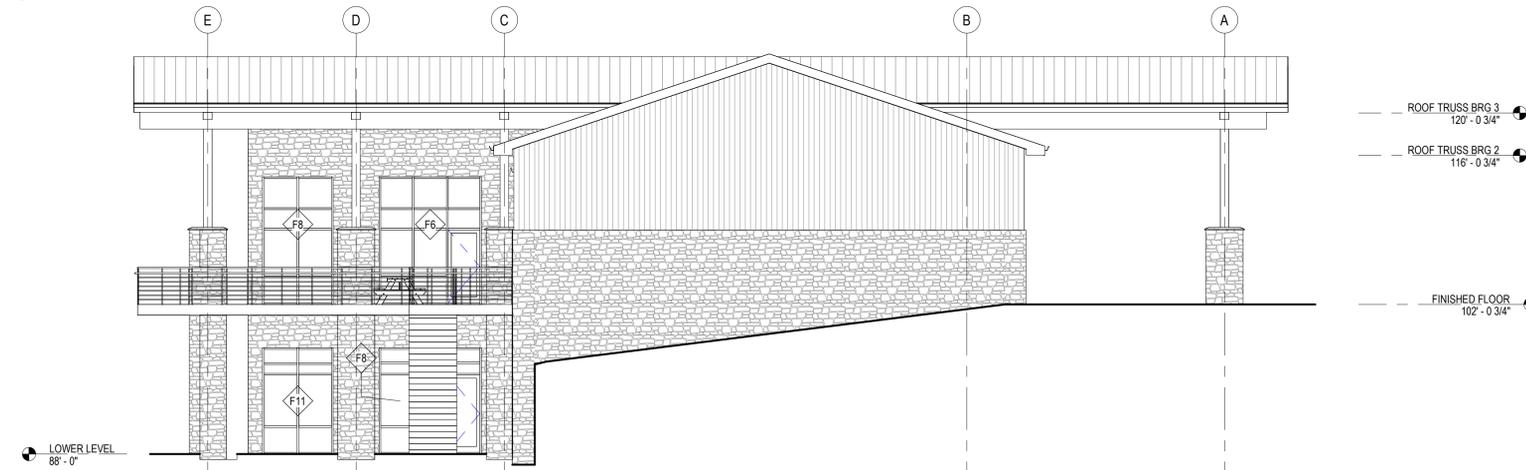


2 ELEVATION
1/8" = 1'-0"

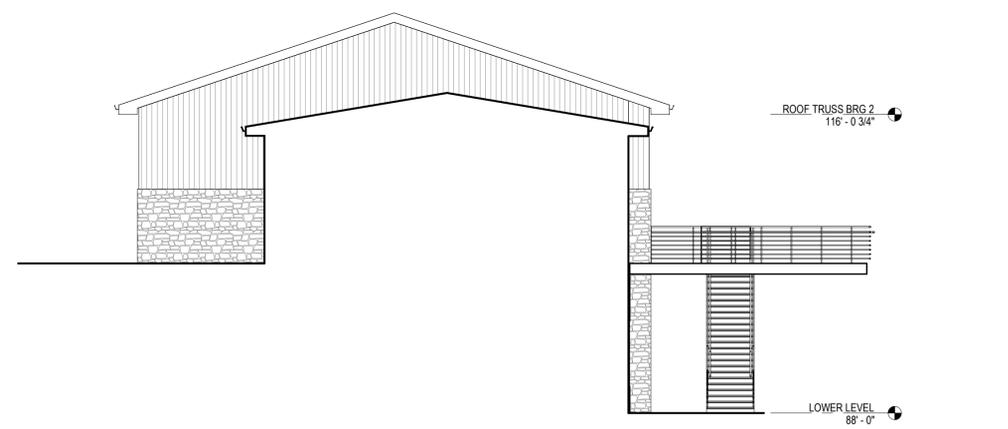
5 ELEVATION
1/8" = 1'-0"



3 ELEVATION
1/8" = 1'-0"



4 ELEVATION
1/8" = 1'-0"



6 ELEVATION
1/8" = 1'-0"

LPNRPD
OFFICE BUILDING AT LAKE WANAHO
WANAHO, NE

PRELIMINARY
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PRELIMINARY

REVISIONS

DATE: 05.12.2023
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DRAWN BY: Author
REVIEWED BY: Checker
DRAWINGS INTENDED FOR: 1/8" = 1'-0"

Building Elevations



Project Cost Analysis:

Project Phase: Schematic Design

LPNNRD - New Office Building

May 30, 2023

Prepared by:
 JEO Architecture, Inc
 2000 Q Street, Suite 500
 Lincoln, NE 685043

Project Data:

Structure Type: Conventional Wood Framed Construction		
Project Data: Scope of Work as Shown Below		
Site Grading / Concrete Parking & Drive		
Main Level Office	6,555	SF
Lower Level Office	6,379	SF
Attached Garage	2,238	SF
Bldg. Total	15,172	SF
Deck	1,394	SF
Patio (SOG)	1,394	SF
Detached Garage	2,400	SF

Contact:
 Marvin Larson, AIA, NCARB
 Senior Project Manager
 (402) 474-8770

Cost Summary

Description	Qty	Unit Price	Unit	Total
Part One - Site Development:				
Site Grading / Site Demo.	1	LS @	\$500,000 / LS =	\$500,000
Grading / Landscaping				
Site Utilities				
Site Paving				
Sidewalks				
Part Two - Main Building Construction:				
Main Building	12,934	SF @	\$216 / SF =	\$2,793,744
General				
Mechanical				
Electrical				
Part Three -Main Building Construction:				
Garage	2,238	SF @	\$128 / SF =	\$286,464.00
General				
Mechanical				
Elec.				
Part Four - Main Building Construction:				
Deck, Patio,				\$90,610
Deck (Elevated)	1,394	SF	\$50	\$69,700
Patio (SOG)	1,394	SF	\$15	\$20,910
Construction Subtotal :				\$3,670,818
Contractor OH/P				18 % \$660,747
Construction Total				\$4,331,565
Contingency				15 % \$649,735
Construction Total w/ Contingency				\$4,981,300

Main Building Construction Range	\$4,331,565	- \$	4,981,300	\$285	- \$328	/ SF
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Part Five - Detached Garage / Storage:

Detached Garage (PEMB)				\$420,000
Garage (40 x 60)	2,400	SF	\$175	\$420,000
Total Construction Range	\$4,751,565	- \$	5,401,300	

Note:
 Current Contract for Professional Services. \$ 358,000

No costs are included for furniture, furnishings or movable equipment.
 No costs are included for major fixed equipment.
 The estimated construction costs assumed the project will be competitively bid.
 Assumed construction to be during normal working hours.
 The construction costs shall be used for budgeting and planning purposes only and shall not be used as an actual bid as given by a contractor to build the project.

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

April 30, 2023

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 April 30, 2023, and the related Statements of Activities for the month and ten months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

Lincoln, Nebraska

May XX, 2023

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

1314 Andrews Drive | Norfolk, NE | 68701 | p: 402.379.9294 | f: 402.379.2338

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

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 04/30/2023	Rural Water-Bruno As of 04/30/2023	Rural Water-Colon As of 04/30/2023	All Districts As of 04/30/2023
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	700.00	0.00	0.00	700.00
102001 - Cash - Union Bank	152,250.10	0.00	0.00	152,250.10
103000 - Cash - County Treasurer	1,041,022.79	0.00	0.00	1,041,022.79
104000 - Cash - Education Building Res.	10,710.00	0.00	0.00	10,710.00
111100 - Investments - NRD - NPAIT	2,393.61	0.00	0.00	2,393.61
111105 - Union Bank STFIT	2,706,981.27	0.00	0.00	2,706,981.27
Total Cash and Cash Equivalents	3,914,207.77	60.00	90.00	3,914,357.77
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	2,660,296.26	2,950.28	7,595.75	2,670,842.29
105060 - Due from Bruno Water Fund	206,542.63	0.00	0.00	206,542.63
105070 - Due from Colon Water Fund	34,196.16	0.00	0.00	34,196.16
109000 - Taxes Receivable	1,670,115.39	0.00	0.00	1,670,115.39
Total Accounts Receivable	4,571,150.44	2,950.28	7,595.75	4,581,696.47
Total Accounts Receivable, Net	4,571,150.44	2,950.28	7,595.75	4,581,696.47
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	85,706.15	0.00	0.00	85,706.15
Total Prepaid Expenses	85,706.15	0.00	0.00	85,706.15
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	114,777.30	0.00	0.00	114,777.30
111250 - Investments - Alliance GIS Project	7,785.43	0.00	0.00	7,785.43
111450 - Investments - Elkhorn River Breakout	136,961.18	0.00	0.00	136,961.18
111550 - Investments - Elkhorn Breakout	2,772.45	0.00	0.00	2,772.45
111600 - Investments - Wanahoo SRA	457,592.29	0.00	0.00	457,592.29
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	8,746.77	8,746.77
Total Other Current Assets	719,888.65	0.00	8,746.77	728,635.42
Total Current Assets	9,290,953.01	9,590.17	26,302.36	9,326,845.54
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	28,585,778.39	0.00	0.00	28,585,778.39
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	1,103,017.14	0.00	0.00	1,103,017.14
165000 - Machinery & Equipment	157,758.92	0.00	0.00	157,758.92
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	63,034.27	0.00	0.00	63,034.27

See Accountant's Compilation Report

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 04/30/2023	Rural Water-Bruno As of 04/30/2023	Rural Water-Colon As of 04/30/2023	All Districts As of 04/30/2023
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	315,525.00	0.00	0.00	315,525.00
169700 - GW Monitoring Equipment	28,504.55	0.00	0.00	28,504.55
Total Fixed Assets	41,590,803.72	744,154.49	1,209,072.03	43,544,030.24
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	745.91	745.91
162900 - Accum Depr - Infra. & Land Imp.	4,062,210.78	0.00	0.00	4,062,210.78
164000 - Accum Depr - Buildings	533,623.49	0.00	0.00	533,623.49
165700 - Accum Depr - Water Line	0.00	140,758.44	264,831.32	405,589.76
166000 - Accum Depr - Machinery & Equipment	577,493.39	15,409.91	23,114.77	616,018.07
168000 - Accum Depr - Auto & Truck	236,255.58	0.00	0.00	236,255.58
169550 - Accum Depr - Master DB Water	87,917.29	0.00	0.00	87,917.29
170000 - Accum Depr - Office Equipment	94,023.58	0.00	0.00	94,023.58
Total Accumulated Depreciation	5,591,524.11	156,168.35	288,692.00	6,036,384.46
Total Property and Equipment	35,999,279.61	587,986.14	920,380.03	37,507,645.78
Total Assets	\$ 45,290,232.62	\$ 597,576.31	\$ 946,682.39	\$ 46,834,491.32
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	193,505.06	1,718.24	2,904.21	198,127.51
201100 - Sewer Collections Payable	0.00	0.00	2,457.00	2,457.00
202060 - Due to General Fund	0.00	206,542.63	34,196.16	240,738.79
Total Accounts Payable	193,505.06	208,260.87	39,557.37	441,323.30
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	655.55	655.55
206001 - Accrued Compensated Absences	203,550.76	2,188.46	3,282.69	209,021.91
207305 - Lodging Tax Czechland	22.48	0.00	0.00	22.48
207306 - Sales Tax Payable Wanahoo	742.42	0.00	0.00	742.42
207307 - Lodging Tax Wanahoo	674.93	0.00	0.00	674.93
208302 - Flexible Spending	25.00	0.00	0.00	25.00
Total Accrued Liabilities	205,015.59	2,188.46	3,938.24	211,142.29
Other Current Liabilities				
204000 - Deposits	0.00	400.00	2,800.00	3,200.00
204500 - Deferred Income	25,750.09	0.00	0.00	25,750.09
204600 - Education Building Deposits	10,710.00	0.00	0.00	10,710.00
207300 - Sales Tax Payable	441.23	110.93	187.52	739.68
207304 - Sales Tax Payable Czechland	22.74	0.00	0.00	22.74
231000 - Permits Liability - DEE	261.00	0.00	0.00	261.00
Total Other Current Liabilities	37,185.06	510.93	2,987.52	40,683.51
Total Current Liabilities	435,705.71	210,960.26	46,483.13	693,149.10
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	25,932.44	25,932.44
Total Long Term Note Payable	0.00	0.00	25,932.44	25,932.44
Total Long Term Liabilities	0.00	0.00	25,932.44	25,932.44
Total Liabilities	435,705.71	210,960.26	72,415.57	719,081.54
Fund Balances				

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

	Natural Resources District As of 04/30/2023	Rural Water-Bruno As of 04/30/2023	Rural Water-Colon As of 04/30/2023	All Districts As of 04/30/2023
Net Assets	42,344,993.56	390,170.18	880,528.68	43,615,692.42
Change in Net Position	2,509,533.35	(3,554.13)	(6,261.86)	2,499,717.36
Total Fund Balances	44,854,526.91	386,616.05	874,266.82	46,115,409.78
Total Liabilities and Fund Balance	\$ 45,290,232.62	\$ 597,576.31	\$ 946,682.39	\$ 46,834,491.32

Preliminary Draft

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

	Natural Resources District Month Ending 04/30/2023	Rural Water-Bruno Month Ending 04/30/2023	Rural Water-Colon Month Ending 04/30/2023	All Districts Month Ending 04/30/2023
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	77,867.77	0.00	0.00	77,867.77
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	32,983.18	0.00	0.00	32,983.18
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	\$ 110,850.95	\$ 0.00	\$ 0.00	\$ 110,850.95
State Income				
301203 - Motor Vehicle Pro-Rate	2,511.43	0.00	0.00	2,511.43
301309 - Water Sustainability Fund	6,214.44	0.00	0.00	6,214.44
301310 - Shell Creek NET	1,166.43	0.00	0.00	1,166.43
301325 - JEDI Funding	16,145.58	0.00	0.00	16,145.58
303211 - Shell Creek Phase II - Envir. Trust	267.80	0.00	0.00	267.80
Total State Income	26,305.68	0.00	0.00	26,305.68
Local Income				
304105 - Education Building Rent	605.00	0.00	0.00	605.00
304112 - Dirt Sales - Wanahoo	1,757.65	0.00	0.00	1,757.65
Total Local Income	2,362.65	0.00	0.00	2,362.65
Rural Water Income				
304240 - Water Sales	0.00	3,389.75	4,711.95	8,101.70
304295 - Colon Sewer Fees	0.00	0.00	2,457.00	2,457.00
304261 - Other Revenue	0.00	2.96	238.25	241.21
Total Rural Water Income	0.00	3,392.71	7,407.20	10,799.91
Property Tax Income				
305100 - General Fund Property Taxes-Boone	1,173.66	0.00	0.00	1,173.66
305200 - General Fund Property Taxes-Butler	105.04	0.00	0.00	105.04
305300 - General Fund Property Taxes-Colfax	10,129.35	0.00	0.00	10,129.35
305400 - General Fund Property Taxes-Dodge	31,401.92	0.00	0.00	31,401.92
305500 - General Fund Property Taxes-Madison	1,970.72	0.00	0.00	1,970.72
305600 - General Fund Property Taxes-Platte	23,610.98	0.00	0.00	23,610.98
305700 - General Fund Property Taxes-Saunders	343.94	0.00	0.00	343.94
Total Property Tax Income	68,735.61	0.00	0.00	68,735.61
Investment Income				
311350 - Interest - NPAIT Elkhorn	11.10	0.00	0.00	11.10
311400 - Interest - NPAIT Wanahoo SRA	1,824.59	0.00	0.00	1,824.59
311500 - Interest - NPAIT NRD	9.60	0.00	0.00	9.60
311600 - Interest - STFIT NRD	9,775.33	0.00	0.00	9,775.33
311700 - Interest - UBT NRD	71.85	0.00	0.00	71.85
304350 - Colon RW Interest - NPAIT	0.00	0.00	34.90	34.90
Total Investment Income	11,692.47	0.00	34.90	11,727.37
Miscellaneous Income				
309350 - Sales - Well Permits	250.00	0.00	0.00	250.00
310000 - Chemigation Permits	3,640.00	0.00	0.00	3,640.00
310200 - Czechland Camping Fees	370.08	0.00	0.00	370.08
310201 - Wanahoo Park Permits	9,628.25	0.00	0.00	9,628.25
310202 - Lake Wanahoo Camping	12,498.65	0.00	0.00	12,498.65
313000 - Miscellaneous Income	834.51	0.00	0.00	834.51
315000 - RWD Administrative Fees	405.09	0.00	0.00	405.09
316000 - Employee/Director Reimb	(228.20)	0.00	0.00	(228.20)
Total Miscellaneous Income	27,398.38	0.00	0.00	27,398.38
Total Income	247,345.74	3,392.71	7,442.10	258,180.55
Expenses				
Administration Expenses				

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

	Natural Resources District Month Ending 04/30/2023	Rural Water-Bruno Month Ending 04/30/2023	Rural Water-Colon Month Ending 04/30/2023	All Districts Month Ending 04/30/2023
Dues & Membership				
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	2,610.25	0.00	0.00	2,610.25
410205 - Dues & Membership - Other	250.00	0.00	0.00	250.00
Total Dues & Membership	3,008.25	0.00	0.00	3,008.25
Fees and Licenses				
410302 - NRD Fees And Licenses	1,913.80	0.00	0.00	1,913.80
410304 - NRD Union Bank Fees	39.56	0.00	0.00	39.56
Total Fees and Licenses	1,953.36	0.00	0.00	1,953.36
Insurance				
410501 - Insurance-Auto	986.08	0.00	0.00	986.08
410502 - Insurance-Errors & Omissions	535.42	0.00	0.00	535.42
410504 - Insurance-Liability	5,141.17	0.00	0.00	5,141.17
410505 - Insurance-Property	1,648.08	0.00	0.00	1,648.08
Total Insurance	8,310.75	0.00	0.00	8,310.75
Interest Expense				
410600 - Interest Expense	0.00	0.00	93.65	93.65
Total Interest Expense	0.00	0.00	93.65	93.65
Legal Notices				
410701 - Legal Notices	129.30	0.00	0.00	129.30
Total Legal Notices	129.30	0.00	0.00	129.30
Maintenance Contracts				
410800 - Maintenance Contracts	484.05	0.00	0.00	484.05
Total Maintenance Contracts	484.05	0.00	0.00	484.05
Office Supply & Expense				
410902 - Office Supplies & Equip	543.56	0.00	0.00	543.56
410904 - Letterhead, Envelopes & Forms	85.14	0.00	0.00	85.14
Total Office Supply & Expense	628.70	0.00	0.00	628.70
Computer Supply & Expense				
411002 - Computer Consultant	800.00	0.00	0.00	800.00
411004 - Computer Software	2,543.50	0.00	0.00	2,543.50
411006 - Email	248.40	0.00	0.00	248.40
Total Computer Supply & Expense	3,591.90	0.00	0.00	3,591.90
Professional Services				
411301 - Prof Serv-Accounting	6,750.00	0.00	0.00	6,750.00
411304 - Prof Serv-Legal - General	500.00	0.00	0.00	500.00
411311 - Washington Expense	2,100.00	0.00	0.00	2,100.00
Total Professional Services	9,350.00	0.00	0.00	9,350.00
Telephone Expense				
411601 - Telephone - Cellular	860.86	0.00	0.00	860.86
411602 - Local Phone & Internet	713.97	0.00	0.00	713.97
Total Telephone Expense	1,574.83	0.00	0.00	1,574.83
Utilities				
411700 - Utilities Expense	701.94	0.00	0.00	701.94
Total Utilities	701.94	0.00	0.00	701.94
Total Administration Expenses	29,733.08	0.00	93.65	29,826.73
Information & Education Expenses				
Education				
420104 - Outdoor Classrooms	13.84	0.00	0.00	13.84
420108 - Spring Conservation Sensation	713.12	0.00	0.00	713.12
420109 - Education Outreach	141.00	0.00	0.00	141.00
Total Education	867.96	0.00	0.00	867.96
Information				
420201 - Annual Report/Viaduct	6,663.50	0.00	0.00	6,663.50
420209 - Ktic Ad	210.00	0.00	0.00	210.00
420211 - E-Ads	140.00	0.00	0.00	140.00
420212 - TV Promotion	595.00	0.00	0.00	595.00
Total Information	7,608.50	0.00	0.00	7,608.50
Total Information & Education Expenses	8,476.46	0.00	0.00	8,476.46
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,164.77	0.00	0.00	1,164.77
430102 - Auto & Truck R&M	480.99	0.00	0.00	480.99
Total Auto and Truck	1,645.76	0.00	0.00	1,645.76

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 04/30/2023	Rural Water-Bruno Month Ending 04/30/2023	Rural Water-Colon Month Ending 04/30/2023	All Districts Month Ending 04/30/2023
Building Maintenance				
430201 - Bldg Maintenance	7.98	0.00	0.00	7.98
430202 - Office Cleaning	517.50	0.00	0.00	517.50
430203 - Garbage Maintenance	83.44	0.00	0.00	83.44
Total Building Maintenance	608.92	0.00	0.00	608.92
Operation and Maintenance				
430401 - Czechland & Homestead	113.15	0.00	0.00	113.15
430402 - Equipment Upkeep	1,858.65	0.00	0.00	1,858.65
430403 - Operation & Maintenance	235.00	0.00	0.00	235.00
430404 - Tree Supplies	121.91	0.00	0.00	121.91
430406 - Wanahoo Park Operation	5,336.11	0.00	0.00	5,336.11
430407 - Monitoring Wanahoo Dam	1,323.00	0.00	0.00	1,323.00
430408 - Wanahoo Rec Mgmt	2,691.37	0.00	0.00	2,691.37
430409 - Lake Wanahoo Education Building	1,368.12	0.00	0.00	1,368.12
Total Operation and Maintenance	13,047.31	0.00	0.00	13,047.31
Other				
430802 - Stock For Resale - Trees	844.81	0.00	0.00	844.81
430804 - O&M One-Call Services	5.03	0.00	0.00	5.03
Total Other	849.84	0.00	0.00	849.84
Total Operation & Maintenance	16,151.83	0.00	0.00	16,151.83
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	2,437.14	0.00	0.00	2,437.14
Total Director Expense	2,437.14	0.00	0.00	2,437.14
Director Per Diem				
440200 - Director Per Diem	9,425.00	0.00	0.00	9,425.00
Total Director Per Diem	9,425.00	0.00	0.00	9,425.00
Employee Benefits				
440301 - Dental Insurance	1,631.98	0.00	0.00	1,631.98
440302 - Health Insurance	29,984.75	0.00	0.00	29,984.75
440303 - Retirement Benefit - 414H	5,021.70	0.00	0.00	5,021.70
440304 - Retirement Benefit - 457 Plan	699.58	0.00	0.00	699.58
440306 - Workmans Comp Benefit	964.34	0.00	0.00	964.34
440307 - Employee Benefits - Other	17.72	0.00	0.00	17.72
440309 - Flexible Spending Fee	18.00	0.00	0.00	18.00
Total Employee Benefits	38,338.07	0.00	0.00	38,338.07
Payroll Taxes				
440401 - FICA - ER	5,650.43	0.00	0.00	5,650.43
440402 - Medicare - ER	1,321.49	0.00	0.00	1,321.49
Total Payroll Taxes	6,971.92	0.00	0.00	6,971.92
Personnel Expense				
440501 - Personnel Meeting Exp	3,223.89	0.00	0.00	3,223.89
440503 - Safety Committee	100.00	0.00	0.00	100.00
Total Personnel Expense	3,323.89	0.00	0.00	3,323.89
Salaries				
440601 - Salaries - Administration	15,994.64	0.00	0.00	15,994.64
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	11,533.61	0.00	0.00	11,533.61
440606 - NRCS Support	12,758.14	0.00	0.00	12,758.14
440607 - Salaries - Projects	7,735.60	0.00	0.00	7,735.60
440608 - Salaries - Water	25,682.24	0.00	0.00	25,682.24
440616 - Lake Wanahoo Park Op.	6,541.53	0.00	0.00	6,541.53
Total Salaries	89,462.12	0.00	0.00	89,462.12
Total Personnel Expenses	149,958.14	0.00	0.00	149,958.14
Projects Expenses				
Other Projects				
450711 - Bailey Levee	1,235.34	0.00	0.00	1,235.34
Total Other Projects	1,235.34	0.00	0.00	1,235.34
Total Projects Expenses	1,235.34	0.00	0.00	1,235.34
Water Expenses				
Groundwater Management Plan				
460110 - Basin Wide Water Plan	833.33	0.00	0.00	833.33
Total Groundwater Management Plan	833.33	0.00	0.00	833.33

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

	Natural Resources District Month Ending 04/30/2023	Rural Water-Bruno Month Ending 04/30/2023	Rural Water-Colon Month Ending 04/30/2023	All Districts Month Ending 04/30/2023
Groundwater Programs				
460204 - GW Quality Program	442.00	0.00	0.00	442.00
460206 - Monitoring Wells	43.90	0.00	0.00	43.90
460213 - GW Memberships and Subscriptions	657.50	0.00	0.00	657.50
Total Groundwater Programs	1,143.40	0.00	0.00	1,143.40
Special Projects				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460520 - NET Grant	10,357.40	0.00	0.00	10,357.40
Total Special Projects	12,857.40	0.00	0.00	12,857.40
Land Treatment				
450803 - Shell Creek Watershed Plan 319	3,863.66	0.00	0.00	3,863.66
Total Land Treatment	3,863.66	0.00	0.00	3,863.66
Total Water Expenses	18,697.79	0.00	0.00	18,697.79
Rural Water District Expenses				
570201 - Water Purchase	0.00	1,553.15	1,141.62	2,694.77
570204 - Testing	0.00	30.00	30.00	60.00
570207 - Other Expenses	0.00	(17.51)	(61.22)	(78.73)
570208 - Lpnrnd Adm. Fee	0.00	169.49	235.60	405.09
570210 - Health/Life/Vision/LTD - ER	0.00	215.39	323.08	538.47
570211 - Dental - ER	0.00	23.86	35.79	59.65
570212 - 414H ER Contributions	0.00	59.64	89.46	149.10
570215 - ER Social Security Tax	0.00	89.63	105.15	194.78
570216 - ER Medicare Tax	0.00	20.96	24.59	45.55
570217 - Salaries	0.00	542.39	1,285.99	1,828.38
570219 - Fees And Licenses	0.00	17.13	25.68	42.81
570220 - Rural Water One-Call	0.00	1.68	17.63	19.31
570223 - Rural Water Gasoline	0.00	72.34	100.95	173.29
570308 - Colon Meter House Expense	0.00	0.00	142.82	142.82
570309 - Colon Sewer Collections	0.00	0.00	2,457.00	2,457.00
Total Rural Water District Expenses	0.00	2,778.15	5,954.14	8,732.29
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	39,388.89	705.35	1,474.07	41,568.31
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	39,388.89	705.35	1,478.24	41,572.48
Total Depreciation Expense	39,388.89	705.35	1,478.24	41,572.48
Total Expenses	263,641.53	3,483.50	7,526.03	274,651.06
Total Change in Net Position	\$ (16,295.79)	\$ (90.79)	\$ (83.93)	\$ (16,470.51)

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

	Natural Resources District Year To Date 04/30/2023	Rural Water-Bruno Year To Date 04/30/2023	Rural Water-Colon Year To Date 04/30/2023	All Districts Year To Date 04/30/2023
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	(8,713.88)	0.00	0.00	(8,713.88)
303207 - Shell Creek 319 Grant	(19,285.16)	0.00	0.00	(19,285.16)
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	425,859.77	0.00	0.00	425,859.77
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	508,415.53	0.00	0.00	508,415.53
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	18,427.91	0.00	0.00	18,427.91
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	\$ 924,704.17	\$ 0.00	\$ 0.00	\$ 924,704.17
State Income				
301201 - Natural Resources WQ Fund	48,761.39	0.00	0.00	48,761.39
301202 - Decommissioned Wells	4,286.00	0.00	0.00	4,286.00
301203 - Motor Vehicle Pro-Rate	6,938.31	0.00	0.00	6,938.31
301309 - Water Sustainability Fund	6,214.44	0.00	0.00	6,214.44
301310 - Shell Creek NET	1,353.38	0.00	0.00	1,353.38
301315 - WSF and EA Application	65,264.23	0.00	0.00	65,264.23
301320 - Water Department - NET	(718.00)	0.00	0.00	(718.00)
301325 - JEDI Funding	122,958.04	0.00	0.00	122,958.04
301800 - State Grant - Whip/Ne Wild	502.10	0.00	0.00	502.10
301900 - State Grant - NE Buffer Strip	48,933.71	0.00	0.00	48,933.71
303211 - Shell Creek Phase II - Envir. Trust	(937.84)	0.00	0.00	(937.84)
304100 - Lake Wanahoo - Other	22,360.53	0.00	0.00	22,360.53
Total State Income	325,916.29	0.00	0.00	325,916.29
Local Income				
304105 - Education Building Rent	15,205.00	0.00	0.00	15,205.00
304112 - Dirt Sales - Wanahoo	4,918.70	0.00	0.00	4,918.70
304400 - Flow Meter Maint. Reimb.	20.00	0.00	0.00	20.00
304500 - JWMAB	29,640.00	0.00	0.00	29,640.00
Total Local Income	49,783.70	0.00	0.00	49,783.70
Rural Water Income				
304240 - Water Sales	0.00	39,594.30	45,407.65	85,001.95
304295 - Colon Sewer Fees	0.00	0.00	24,336.00	24,336.00
304261 - Other Revenue	0.00	43.71	2,193.16	2,236.87
Total Rural Water Income	0.00	39,638.01	71,936.81	111,574.82
Property Tax Income				
305100 - General Fund Property Taxes-Boone	114,963.03	0.00	0.00	114,963.03
305200 - General Fund Property Taxes-Butler	396,935.35	0.00	0.00	396,935.35
305300 - General Fund Property Taxes-Colfax	329,723.31	0.00	0.00	329,723.31
305400 - General Fund Property Taxes-Dodge	1,114,683.02	0.00	0.00	1,114,683.02
305500 - General Fund Property Taxes-Madison	50,365.10	0.00	0.00	50,365.10
305600 - General Fund Property Taxes-Platte	463,428.98	0.00	0.00	463,428.98
305700 - General Fund Property Taxes-Saunders	1,274,721.34	0.00	0.00	1,274,721.34
Total Property Tax Income	3,744,820.13	0.00	0.00	3,744,820.13
Investment Income				
311350 - Interest - NPAIT Elkhorn	77.76	0.00	0.00	77.76
311400 - Interest - NPAIT Wanahoo SRA	11,850.24	0.00	0.00	11,850.24
311450 - Interest Income-Elkhorn IPA	177.95	0.00	0.00	177.95
311500 - Interest - NPAIT NRD	67.19	0.00	0.00	67.19
311600 - Interest - STFIT NRD	78,854.46	0.00	0.00	78,854.46
311700 - Interest - UBT NRD	693.71	0.00	0.00	693.71
304350 - Colon RW Interest - NPAIT	0.00	0.00	245.19	245.19
Total Investment Income	91,721.31	0.00	245.19	91,966.50
Miscellaneous Income				
309100 - Sales - Trees	2,219.75	0.00	0.00	2,219.75
309350 - Sales - Well Permits	2,400.00	0.00	0.00	2,400.00
309360 - Sales - Sample Kits	3,370.00	0.00	0.00	3,370.00

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

	Natural Resources District Year To Date 04/30/2023	Rural Water-Bruno Year To Date 04/30/2023	Rural Water-Colon Year To Date 04/30/2023	All Districts Year To Date 04/30/2023
309400 - Sales - Other	3,470.00	0.00	0.00	3,470.00
309500 - Equipment Rent	3,870.30	0.00	0.00	3,870.30
309600 - Game & Park Permit Sales	28.70	0.00	0.00	28.70
310000 - Chemigation Permits	10,506.00	0.00	0.00	10,506.00
310100 - Check Valve Sales	302.34	0.00	0.00	302.34
310200 - Czechland Camping Fees	6,593.46	0.00	0.00	6,593.46
310201 - Wanahoo Park Permits	60,874.03	0.00	0.00	60,874.03
310202 - Lake Wanahoo Camping	87,521.20	0.00	0.00	87,521.20
313000 - Miscellaneous Income	24,009.74	0.00	0.00	24,009.74
315000 - RWD Administrative Fees	4,250.12	0.00	0.00	4,250.12
316000 - Employee/Director Reimb	185.65	0.00	0.00	185.65
317000 - Loss Or Gain On Sale Of Assets	797.63	0.00	0.00	797.63
318000 - Special Project Income	212.00	0.00	0.00	212.00
Total Miscellaneous Income	210,610.92	0.00	0.00	210,610.92
Total Income	5,347,556.52	39,638.01	72,182.00	5,459,376.53
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	1,388.00	0.00	0.00	1,388.00
Total Bonds	1,388.00	0.00	0.00	1,388.00
Dues & Membership				
410201 - Dues & Membership - Chamber	220.00	0.00	0.00	220.00
410202 - Dues & Membership - NACD	1,036.00	0.00	0.00	1,036.00
410203 - Dues - NARD	26,002.10	0.00	0.00	26,002.10
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	1,949.90	0.00	0.00	1,949.90
Total Dues & Membership	31,158.00	0.00	0.00	31,158.00
Fees and Licenses				
410302 - NRD Fees And Licenses	35,167.05	0.00	0.00	35,167.05
410304 - NRD Union Bank Fees	396.06	0.00	0.00	396.06
Total Fees and Licenses	35,563.11	0.00	0.00	35,563.11
Insurance				
410501 - Insurance-Auto	9,843.31	0.00	0.00	9,843.31
410502 - Insurance-Errors & Omissions	5,274.70	0.00	0.00	5,274.70
410504 - Insurance-Liability	53,522.45	0.00	0.00	53,522.45
410505 - Insurance-Property	16,190.56	0.00	0.00	16,190.56
Total Insurance	84,831.02	0.00	0.00	84,831.02
Interest Expense				
410600 - Interest Expense	0.00	0.00	936.39	936.39
Total Interest Expense	0.00	0.00	936.39	936.39
Legal Notices				
410701 - Legal Notices	2,229.71	0.00	0.00	2,229.71
Total Legal Notices	2,229.71	0.00	0.00	2,229.71
Maintenance Contracts				
410800 - Maintenance Contracts	4,241.22	0.00	0.00	4,241.22
Total Maintenance Contracts	4,241.22	0.00	0.00	4,241.22
Office Supply & Expense				
410901 - Copier Supplies	568.89	0.00	0.00	568.89
410902 - Office Supplies & Equip	2,253.12	0.00	0.00	2,253.12
410903 - Franklin Supplies	170.31	0.00	0.00	170.31
410904 - Letterhead, Envelopes & Forms	893.43	0.00	0.00	893.43
410905 - Reference Books	645.99	0.00	0.00	645.99
410906 - Office Expense - Other	1,572.10	0.00	0.00	1,572.10
Total Office Supply & Expense	6,103.84	0.00	0.00	6,103.84
Computer Supply & Expense				
411002 - Computer Consultant	800.00	0.00	0.00	800.00
411003 - Computer Repairs & Parts	574.51	0.00	0.00	574.51
411004 - Computer Software	5,714.57	0.00	0.00	5,714.57
411006 - Email	1,678.82	0.00	0.00	1,678.82
411011 - Computers & Equipment	6,047.83	0.00	0.00	6,047.83
Total Computer Supply & Expense	14,815.73	0.00	0.00	14,815.73
Postage				
411200 - Postage	4,205.45	0.00	0.00	4,205.45
Total Postage	4,205.45	0.00	0.00	4,205.45

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

	Natural Resources District Year To Date 04/30/2023	Rural Water-Bruno Year To Date 04/30/2023	Rural Water-Colon Year To Date 04/30/2023	All Districts Year To Date 04/30/2023
Professional Services				
411301 - Prof Serv-Accounting	67,500.00	0.00	0.00	67,500.00
411302 - Prof Serv-Annual Audit	13,250.00	0.00	0.00	13,250.00
411304 - Prof Serv-Legal - General	5,926.50	0.00	0.00	5,926.50
411311 - Washington Expense	20,800.00	0.00	0.00	20,800.00
Total Professional Services	107,476.50	0.00	0.00	107,476.50
Rent Expense				
411400 - Rent Expense	1,370.88	0.00	0.00	1,370.88
Total Rent Expense	1,370.88	0.00	0.00	1,370.88
Support to Organizations				
411502 - R C & D Organizations	350.00	0.00	0.00	350.00
Total Support to Organizations	350.00	0.00	0.00	350.00
Telephone Expense				
411601 - Telephone - Cellular	9,904.56	0.00	0.00	9,904.56
411602 - Local Phone & Internet	6,894.27	0.00	0.00	6,894.27
411605 - Director iPad Cell Service	361.60	0.00	0.00	361.60
Total Telephone Expense	17,160.43	0.00	0.00	17,160.43
Utilities				
411700 - Utilities Expense	8,280.17	0.00	0.00	8,280.17
Total Utilities	8,280.17	0.00	0.00	8,280.17
Total Administration Expenses	319,174.06	0.00	936.39	320,110.45
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	2,140.37	0.00	0.00	2,140.37
420104 - Outdoor Classrooms	126.71	0.00	0.00	126.71
420106 - Miscellaneous Education Expense	364.20	0.00	0.00	364.20
420108 - Spring Conservation Sensation	713.12	0.00	0.00	713.12
420109 - Education Outreach	2,332.42	0.00	0.00	2,332.42
Total Education	5,676.82	0.00	0.00	5,676.82
Information				
420201 - Annual Report/Viaduct	14,060.05	0.00	0.00	14,060.05
420202 - Books And Pamphlets	15.00	0.00	0.00	15.00
420203 - Expositions And Display	792.41	0.00	0.00	792.41
420208 - Miscellaneous	360.00	0.00	0.00	360.00
420209 - Ktic Ad	2,088.00	0.00	0.00	2,088.00
420211 - E-Ads	1,400.00	0.00	0.00	1,400.00
420212 - TV Promotion	2,020.00	0.00	0.00	2,020.00
Total Information	20,735.46	0.00	0.00	20,735.46
Other				
420401 - Art Supplies	85.84	0.00	0.00	85.84
420404 - Promotional Materials	3,323.47	0.00	0.00	3,323.47
420405 - Recognition Banquet & Awards	1,641.89	0.00	0.00	1,641.89
420410 - Continuing Ed - I&E Dept	192.00	0.00	0.00	192.00
Total Other	5,243.20	0.00	0.00	5,243.20
Total Information & Education Expenses	31,655.48	0.00	0.00	31,655.48
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	18,294.50	0.00	0.00	18,294.50
430102 - Auto & Truck R&M	2,902.24	0.00	0.00	2,902.24
Total Auto and Truck	21,196.74	0.00	0.00	21,196.74
Building Maintenance				
430201 - Bldg Maintenance	991.91	0.00	0.00	991.91
430202 - Office Cleaning	5,002.50	0.00	0.00	5,002.50
430203 - Garbage Maintenance	904.54	0.00	0.00	904.54
Total Building Maintenance	6,898.95	0.00	0.00	6,898.95
Operation and Maintenance				
430401 - Czechland & Homestead	4,303.19	0.00	0.00	4,303.19
430402 - Equipment Upkeep	7,345.59	0.00	0.00	7,345.59
430403 - Operation & Maintenance	115,528.45	0.00	0.00	115,528.45
430404 - Tree Supplies	234.52	0.00	0.00	234.52
430406 - Wanahoo Park Operation	12,967.82	0.00	0.00	12,967.82
430407 - Monitoring Wanahoo Dam	10,210.71	0.00	0.00	10,210.71
430408 - Wanahoo Rec Mgmt	40,022.66	0.00	0.00	40,022.66
430409 - Lake Wanahoo Education Building	7,643.84	0.00	0.00	7,643.84

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

	Natural Resources District Year To Date 04/30/2023	Rural Water-Bruno Year To Date 04/30/2023	Rural Water-Colon Year To Date 04/30/2023	All Districts Year To Date 04/30/2023
Total Operation and Maintenance	198,256.78	0.00	0.00	198,256.78
Steam Bank Stabilization				
430602 - Stream Bank - Platte/Elkhorn Rivers	5,427.27	0.00	0.00	5,427.27
Total Steam Bank Stabilization	5,427.27	0.00	0.00	5,427.27
Other				
430802 - Stock For Resale - Trees	844.81	0.00	0.00	844.81
430804 - O&M One-Call Services	26.53	0.00	0.00	26.53
Total Other	871.34	0.00	0.00	871.34
Total Operation & Maintenance	232,651.08	0.00	0.00	232,651.08
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	14,233.72	0.00	0.00	14,233.72
440102 - Director Mileage Expense	10,380.59	0.00	0.00	10,380.59
440104 - Computer Stipend	3,832.50	0.00	0.00	3,832.50
Total Director Expense	28,446.81	0.00	0.00	28,446.81
Director Per Diem				
440200 - Director Per Diem	24,505.00	0.00	0.00	24,505.00
Total Director Per Diem	24,505.00	0.00	0.00	24,505.00
Employee Benefits				
440301 - Dental Insurance	18,247.83	0.00	0.00	18,247.83
440302 - Health Insurance	313,468.17	0.00	0.00	313,468.17
440303 - Retirement Benefit - 414H	55,280.46	0.00	0.00	55,280.46
440304 - Retirement Benefit - 457 Plan	3,246.96	0.00	0.00	3,246.96
440306 - Workmans Comp Benefit	9,784.09	0.00	0.00	9,784.09
440307 - Employee Benefits - Other	785.01	0.00	0.00	785.01
440309 - Flexible Spending Fee	152.00	0.00	0.00	152.00
Total Employee Benefits	400,964.52	0.00	0.00	400,964.52
Payroll Taxes				
440401 - FICA - ER	60,544.33	0.00	0.00	60,544.33
440402 - Medicare - ER	14,159.51	0.00	0.00	14,159.51
Total Payroll Taxes	74,703.84	0.00	0.00	74,703.84
Personnel Expense				
440501 - Personnel Meeting Exp	25,966.21	0.00	0.00	25,966.21
440502 - Personnel Mileage Exp	1,541.68	0.00	0.00	1,541.68
440503 - Safety Committee	415.55	0.00	0.00	415.55
440504 - Personnel Uniform Exp	1,589.13	0.00	0.00	1,589.13
440505 - Personnel Exp-Other	15.95	0.00	0.00	15.95
Total Personnel Expense	29,528.52	0.00	0.00	29,528.52
Salaries				
440601 - Salaries - Administration	201,252.22	0.00	0.00	201,252.22
440602 - Salaries - Clerical	22,877.66	0.00	0.00	22,877.66
440603 - Employee Recognition Program	700.00	0.00	0.00	700.00
440604 - Salaries - I & E	74,313.31	0.00	0.00	74,313.31
440605 - Salaries - Op & Maint	141,445.11	0.00	0.00	141,445.11
440606 - NRCS Support	113,268.92	0.00	0.00	113,268.92
440607 - Salaries - Projects	86,333.69	0.00	0.00	86,333.69
440608 - Salaries - Water	296,973.74	0.00	0.00	296,973.74
440616 - Lake Wanhoo Park Op.	71,406.85	0.00	0.00	71,406.85
Total Salaries	1,008,571.50	0.00	0.00	1,008,571.50
Total Personnel Expenses	1,566,720.19	0.00	0.00	1,566,720.19
Projects Expenses				
Inter-Governmental				
450110 - Platte Center Bank Stab. Phase LI	2,013.00	0.00	0.00	2,013.00
450114 - Trails	10,000.00	0.00	0.00	10,000.00
450119 - JWMAB Dodge Co	32,985.00	0.00	0.00	32,985.00
Total Inter-Governmental	44,998.00	0.00	0.00	44,998.00
Other Projects				
450711 - Bailey Levee	3,207.65	0.00	0.00	3,207.65
Total Other Projects	3,207.65	0.00	0.00	3,207.65
Platte River Corridor Alliance				
411101 - PRCA - Administration	1,000.00	0.00	0.00	1,000.00
411129 - USGS Monitoring at Leshara	6,400.00	0.00	0.00	6,400.00
Total Platte River Corridor Alliance	7,400.00	0.00	0.00	7,400.00
Total Projects Expenses	55,605.65	0.00	0.00	55,605.65

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

	Natural Resources District Year To Date 04/30/2023	Rural Water-Bruno Year To Date 04/30/2023	Rural Water-Colon Year To Date 04/30/2023	All Districts Year To Date 04/30/2023
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	7,366.50	0.00	0.00	7,366.50
460102 - GWMP - Information & Education	662.72	0.00	0.00	662.72
460103 - GWMP - Nitrogen Classes	2,498.86	0.00	0.00	2,498.86
460110 - Basin Wide Water Plan	8,333.35	0.00	0.00	8,333.35
Total Groundwater Management Plan	18,861.43	0.00	0.00	18,861.43
Groundwater Programs				
460201 - Decommissioned Wells	8,951.68	0.00	0.00	8,951.68
460203 - GW Levels	17.38	0.00	0.00	17.38
460204 - GW Quality Program	12,414.86	0.00	0.00	12,414.86
460206 - Monitoring Wells	7,304.46	0.00	0.00	7,304.46
460213 - GW Memberships and Subscriptions	2,005.00	0.00	0.00	2,005.00
Total Groundwater Programs	30,693.38	0.00	0.00	30,693.38
Regulatory				
460301 - Chemigation	81.25	0.00	0.00	81.25
Total Regulatory	81.25	0.00	0.00	81.25
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	26,699.95	0.00	0.00	26,699.95
460520 - NET Grant	10,357.40	0.00	0.00	10,357.40
Total Special Projects	37,057.35	0.00	0.00	37,057.35
Land Treatment				
450201 - Ne Buffer Strip	48,933.71	0.00	0.00	48,933.71
450204 - Shell Creek	33,235.46	0.00	0.00	33,235.46
450207 - Nswcp Supplement	8,640.00	0.00	0.00	8,640.00
450803 - Shell Creek Watershed Plan 319	41,747.39	0.00	0.00	41,747.39
Total Land Treatment	132,556.56	0.00	0.00	132,556.56
Total Water Expenses	236,944.91	0.00	0.00	236,944.91
Rural Water District Expenses				
570201 - Water Purchase	0.00	20,964.98	9,483.46	30,448.44
570204 - Testing	0.00	840.00	165.00	1,005.00
570206 - Repair	0.00	11.10	6,244.51	6,255.61
570207 - Other Expenses	0.00	(7.16)	(297.35)	(304.51)
570208 - Lpnrnd Adm. Fee	0.00	1,979.72	2,270.40	4,250.12
570210 - Health/Life/Vision/LTD - ER	0.00	2,128.58	3,192.78	5,321.36
570211 - Dental - ER	0.00	233.07	349.64	582.71
570212 - 414H ER Contributions	0.00	653.22	979.84	1,633.06
570215 - ER Social Security Tax	0.00	901.85	1,229.99	2,131.84
570216 - ER Medicare Tax	0.00	210.88	287.66	498.54
570217 - Salaries	0.00	6,423.10	11,614.43	18,037.53
570219 - Fees And Licenses	0.00	188.42	282.49	470.91
570220 - Rural Water One-Call	0.00	9.60	43.17	52.77
570222 - RW Dues And Memberships	0.00	40.00	60.00	100.00
570223 - Rural Water Gasoline	0.00	1,001.93	578.14	1,580.07
570224 - Rural Water Personnel Meeting	0.00	536.56	804.84	1,341.40
570231 - Rural Water Equipment Upkeep	0.00	22.79	34.18	56.97
570308 - Colon Meter House Expense	0.00	0.00	1,065.89	1,065.89
570309 - Colon Sewer Collections	0.00	0.00	24,336.00	24,336.00
Total Rural Water District Expenses	0.00	36,138.64	62,725.07	98,863.71
Capital Expenditures - Small Items				
480105 - Capital Outlay Small Items (Equipment)	637.49	0.00	0.00	637.49
Total Capital Expenditures - Small Items	637.49	0.00	0.00	637.49
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	394,634.31	7,053.50	14,740.70	416,428.51
908350 - Amortization Expense - Colon	0.00	0.00	41.70	41.70
Total Depreciation	394,634.31	7,053.50	14,782.40	416,470.21
Total Depreciation Expense	394,634.31	7,053.50	14,782.40	416,470.21
Total Expenses	2,838,023.17	43,192.14	78,443.86	2,959,659.17

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

	Natural Resources District Year To Date 04/30/2023	Rural Water-Bruno Year To Date 04/30/2023	Rural Water-Colon Year To Date 04/30/2023	All Districts Year To Date 04/30/2023
Total Change in Net Position	\$ 2,509,533.35	\$ (3,554.13)	\$ (6,261.86)	\$ 2,499,717.36

Preliminary Draft

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

	Year To Date April 30, 2023 <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	(19,285.16)	108,600.00	(127,885.16)	(17.76) %
303225 - Wahoo Creek WS PL566	425,859.77	499,610.00	(73,750.23)	85.24 %
303961 - FEMA - Flood Funds	508,415.53	1,600,000.00	(1,091,584.47)	31.78 %
303963 - FEMA - 428 Funds	18,427.91	392,500.00	(374,072.09)	4.70 %
303965 - Federal Wanahoo - Stilling	0.00	1,109,600.00	(1,109,600.00)	0.00 %
Total Federal Income	924,704.17	3,810,310.00	(2,885,605.83)	24.27 %
State Income				
301201 - Natural Resources WQ Fund	48,761.39	52,000.00	(3,238.61)	93.77 %
301202 - Decommissioned Wells	4,286.00	3,500.00	786.00	122.46 %
301203 - Motor Vehicle Pro-Rate	6,938.31	8,400.00	(1,461.69)	82.60 %
301303 - Sand Creek NRDF	0.00	20,000.00	(20,000.00)	0.00 %
301309 - Water Sustainability Fund	6,214.44	0.00	6,214.44	0.00 %
301310 - Shell Creek NET	1,353.38	6,500.00	(5,146.62)	20.82 %
301315 - WSF and EA Application	65,264.23	0.00	65,264.23	0.00 %
301320 - Water Department - NET	(718.00)	0.00	(718.00)	0.00 %
301325 - JEDI Funding	122,958.04	333,498.00	(210,539.96)	36.87 %
301800 - State Grant - Whip/Ne Wild	502.10	0.00	502.10	0.00 %
301900 - State Grant - NE Buffer Strip	48,933.71	27,500.00	21,433.71	177.94 %
303211 - Shell Creek Phase II - Envir. Trust	(937.84)	0.00	(937.84)	0.00 %
303222 - Wahoo Creek WSF Design	0.00	133,031.00	(133,031.00)	0.00 %
304100 - Lake Wanahoo - Other	22,360.53	15,000.00	7,360.53	149.07 %
Total State Income	325,916.29	599,429.00	(273,512.71)	54.37 %
Local Income				
304105 - Education Building Rent	15,205.00	14,500.00	705.00	104.86 %
304112 - Dirt Sales - Wanahoo	4,918.70	15,000.00	(10,081.30)	32.79 %
304400 - Flow Meter Maint. Reimb.	20.00	1,000.00	(980.00)	2.00 %
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	49,783.70	118,940.00	(69,156.30)	41.86 %
Property Tax Income				
305100 - General Fund Property Taxes-Boone	114,963.03	116,000.00	(1,036.97)	99.11 %
305200 - General Fund Property Taxes-Butler	396,935.35	411,000.00	(14,064.65)	96.58 %
305300 - General Fund Property Taxes-Colfax	329,723.31	368,000.00	(38,276.69)	89.60 %
305400 - General Fund Property Taxes-Dodge	1,114,683.02	1,084,000.00	30,683.02	102.83 %
305500 - General Fund Property Taxes-Madison	50,365.10	76,500.00	(26,134.90)	65.84 %
305600 - General Fund Property Taxes-Platte	463,428.98	464,000.00	(571.02)	99.88 %
305700 - General Fund Property Taxes-Saunders	1,274,721.34	1,251,000.00	23,721.34	101.90 %
Total Property Tax Income	3,744,820.13	3,770,500.00	(25,679.87)	99.32 %
Investment Income				
311350 - Interest - NPAIT Elkhorn	77.76	3.81	73.95	2,040.94 %
311400 - Interest - NPAIT Wanahoo SRA	11,850.24	555.00	11,295.24	2,135.18 %
311450 - Interest Income-Elkhorn IPA	177.95	316.00	(138.05)	56.31 %
311500 - Interest - NPAIT NRD	67.19	3.50	63.69	1,919.71 %
311600 - Interest - STFIT NRD	78,854.46	4,750.00	74,104.46	1,660.09 %
311700 - Interest - UBT NRD	693.71	240.00	453.71	289.05 %
304350 - Colon RW Interest - NPAIT	0.00	12.00	(12.00)	0.00 %
Total Investment Income	91,721.31	5,880.31	85,841.00	1,559.80 %
Miscellaneous Income				
309100 - Sales - Trees	2,219.75	25,000.00	(22,780.25)	8.88 %
309350 - Sales - Well Permits	2,400.00	2,000.00	400.00	120.00 %
309360 - Sales - Sample Kits	3,370.00	3,500.00	(130.00)	96.29 %
309400 - Sales - Other	3,470.00	4,000.00	(530.00)	86.75 %
309500 - Equipment Rent	3,870.30	7,000.00	(3,129.70)	55.29 %
309600 - Game & Park Permit Sales	28.70	500.00	(471.30)	5.74 %
310000 - Chemigation Permits	10,506.00	25,000.00	(14,494.00)	42.02 %
310100 - Check Valve Sales	302.34	500.00	(197.66)	60.47 %
310200 - Czechland Camping Fees	6,593.46	14,000.00	(7,406.54)	47.10 %
310201 - Wanahoo Park Permits	60,874.03	110,000.00	(49,125.97)	55.34 %
310202 - Lake Wanahoo Camping	87,521.20	120,000.00	(32,478.80)	72.93 %
312000 - Salaries-Other NRD	0.00	76,000.00	(76,000.00)	0.00 %
313000 - Miscellaneous Income	24,009.74	15,000.00	9,009.74	160.06 %

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

	Year To Date April 30, 2023 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
315000 - RWD Administrative Fees	4,250.12	4,800.00	(549.88)	88.54 %
316000 - Employee/Director Reimb	185.65	2,000.00	(1,814.35)	9.28 %
317000 - Loss Or Gain On Sale Of Assets	797.63	100,000.00	(99,202.37)	0.80 %
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	210,610.92	625,192.00	(414,581.08)	33.69 %
Total Income	5,347,556.52	8,930,251.31	(3,582,694.79)	59.88 %
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	1,388.00	100.00	1,288.00	1,388.00 %
Total Bonds	1,388.00	100.00	1,288.00	1,388.00 %
Dues & Membership				
410201 - Dues & Membership - Chamber	220.00	450.00	(230.00)	48.89 %
410202 - Dues & Membership - NACD	1,036.00	1,776.00	(740.00)	58.33 %
410203 - Dues - NARD	26,002.10	31,000.00	(4,997.90)	83.88 %
410204 - Dues - NWRA	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	1,949.90	3,200.00	(1,250.10)	60.93 %
Total Dues & Membership	31,158.00	38,376.00	(7,218.00)	81.19 %
Fees and Licenses				
410302 - NRD Fees And Licenses	35,167.05	10,000.00	25,167.05	351.67 %
410304 - NRD Union Bank Fees	396.06	600.00	(203.94)	66.01 %
Total Fees and Licenses	35,563.11	10,600.00	24,963.11	335.50 %
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	9,843.31	15,000.00	(5,156.69)	65.62 %
410502 - Insurance-Errors & Omissions	5,274.70	7,000.00	(1,725.30)	75.35 %
410504 - Insurance-Liability	53,522.45	66,000.00	(12,477.55)	81.09 %
410505 - Insurance-Property	16,190.56	20,000.00	(3,809.44)	80.95 %
Total Insurance	84,831.02	108,000.00	(23,168.98)	78.55 %
Legal Notices				
410701 - Legal Notices	2,229.71	2,500.00	(270.29)	89.19 %
410702 - Other Notices and Advertising	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	2,229.71	2,600.00	(370.29)	85.76 %
Maintenance Contracts				
410800 - Maintenance Contracts	4,241.22	5,000.00	(758.78)	84.82 %
Total Maintenance Contracts	4,241.22	5,000.00	(758.78)	84.82 %
Office Supply & Expense				
410901 - Copier Supplies	568.89	750.00	(181.11)	75.85 %
410902 - Office Supplies & Equip	2,253.12	3,500.00	(1,246.88)	64.37 %
410903 - Franklin Supplies	170.31	500.00	(329.69)	34.06 %
410904 - Letterhead, Envelopes & Forms	893.43	2,000.00	(1,106.57)	44.67 %
410905 - Reference Books	645.99	1,000.00	(354.01)	64.60 %
410906 - Office Expense - Other	1,572.10	2,500.00	(927.90)	62.88 %
Total Office Supply & Expense	6,103.84	10,250.00	(4,146.16)	59.55 %
Computer Supply & Expense				
411002 - Computer Consultant	800.00	5,000.00	(4,200.00)	16.00 %
411003 - Computer Repairs & Parts	574.51	1,500.00	(925.49)	38.30 %
411004 - Computer Software	5,714.57	11,000.00	(5,285.43)	51.95 %
411005 - Computer Magazines/Video	0.00	100.00	(100.00)	0.00 %
411006 - Email	1,678.82	1,650.00	28.82	101.75 %
411011 - Computers & Equipment	6,047.83	11,000.00	(4,952.17)	54.98 %
411012 - Website Design & Hosting	0.00	300.00	(300.00)	0.00 %
Total Computer Supply & Expense	14,815.73	30,550.00	(15,734.27)	48.50 %
Postage				
411200 - Postage	4,205.45	5,000.00	(794.55)	84.11 %
Total Postage	4,205.45	5,000.00	(794.55)	84.11 %
Professional Services				
411301 - Prof Serv-Accounting	67,500.00	81,000.00	(13,500.00)	83.33 %
411302 - Prof Serv-Annual Audit	13,250.00	13,250.00	0.00	100.00 %
411304 - Prof Serv-Legal - General	5,926.50	12,000.00	(6,073.50)	49.39 %
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	20,800.00	26,400.00	(5,600.00)	78.79 %

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

	Year To Date April 30, 2023 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Professional Services	107,476.50	138,650.00	(31,173.50)	77.52 %
Rent Expense				
411400 - Rent Expense	1,370.88	1,700.00	(329.12)	80.64 %
Total Rent Expense	1,370.88	1,700.00	(329.12)	80.64 %
Support to Organizations				
411501 - Locally Lead Conservation Groups	0.00	500.00	(500.00)	0.00 %
411502 - R C & D Organizations	350.00	500.00	(150.00)	70.00 %
Total Support to Organizations	350.00	1,000.00	(650.00)	35.00 %
Telephone Expense				
411601 - Telephone - Cellular	9,904.56	11,000.00	(1,095.44)	90.04 %
411602 - Local Phone & Internet	6,894.27	8,000.00	(1,105.73)	86.18 %
411605 - Director iPad Cell Service	361.60	600.00	(238.40)	60.27 %
Total Telephone Expense	17,160.43	19,600.00	(2,439.57)	87.55 %
Utilities				
411700 - Utilities Expense	8,280.17	13,000.00	(4,719.83)	63.69 %
Total Utilities	8,280.17	13,000.00	(4,719.83)	63.69 %
Total Administration Expenses	319,174.06	386,426.00	(67,251.94)	82.60 %
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	2,140.37	1,000.00	1,140.37	214.04 %
420104 - Outdoor Classrooms	126.71	2,500.00	(2,373.29)	5.07 %
420106 - Miscellaneous Education Expense	364.20	500.00	(135.80)	72.84 %
420107 - Water Testing Event	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	713.12	3,500.00	(2,786.88)	20.37 %
420109 - Education Outreach	2,332.42	3,500.00	(1,167.58)	66.64 %
Total Education	5,676.82	11,500.00	(5,823.18)	49.36 %
Information				
420201 - Annual Report/Viaduct	14,060.05	13,000.00	1,060.05	108.15 %
420202 - Books And Pamphlets	15.00	500.00	(485.00)	3.00 %
420203 - Expositions And Display	792.41	2,000.00	(1,207.59)	39.62 %
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	360.00	1,500.00	(1,140.00)	24.00 %
420209 - Ktic Ad	2,088.00	3,000.00	(912.00)	69.60 %
420211 - E-Ads	1,400.00	1,700.00	(300.00)	82.35 %
420212 - TV Promotion	2,020.00	3,500.00	(1,480.00)	57.71 %
420213 - Promotion Videos	0.00	3,000.00	(3,000.00)	0.00 %
Total Information	20,735.46	29,950.00	(9,214.54)	69.23 %
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	85.84	250.00	(164.16)	34.34 %
420402 - Cooperative Projects/Donations	0.00	500.00	(500.00)	0.00 %
420404 - Promotional Materials	3,323.47	4,000.00	(676.53)	83.09 %
420405 - Recognition Banquet & Awards	1,641.89	2,000.00	(358.11)	82.09 %
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	192.00	200.00	(8.00)	96.00 %
Total Other	5,243.20	8,950.00	(3,706.80)	58.58 %
Total Information & Education Expenses	31,655.48	54,900.00	(23,244.52)	57.66 %
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	18,294.50	28,000.00	(9,705.50)	65.34 %
430102 - Auto & Truck R&M	2,902.24	7,000.00	(4,097.76)	41.46 %
Total Auto and Truck	21,196.74	35,000.00	(13,803.26)	60.56 %
Building Maintenance				
430201 - Bldg Maintenance	991.91	3,500.00	(2,508.09)	28.34 %
430202 - Office Cleaning	5,002.50	6,100.00	(1,097.50)	82.01 %
430203 - Garbage Maintenance	904.54	1,200.00	(295.46)	75.38 %
Total Building Maintenance	6,898.95	10,800.00	(3,901.05)	63.88 %
Community Forestry Program				
430300 - Community Forestry	0.00	2,000.00	(2,000.00)	0.00 %
Total Community Forestry Program	0.00	2,000.00	(2,000.00)	0.00 %
Operation and Maintenance				

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

	Year To Date April 30, 2023 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
430401 - Czechland & Homestead	4,303.19	8,000.00	(3,696.81)	53.79 %
430402 - Equipment Upkeep	7,345.59	14,000.00	(6,654.41)	52.47 %
430403 - Operation & Maintenance	115,528.45	85,000.00	30,528.45	135.92 %
430404 - Tree Supplies	234.52	250.00	(15.48)	93.81 %
430406 - Wanahoo Park Operation	12,967.82	50,000.00	(37,032.18)	25.94 %
430407 - Monitoring Wanahoo Dam	10,210.71	17,000.00	(6,789.29)	60.06 %
430408 - Wanahoo Rec Mgmt	40,022.66	60,000.00	(19,977.34)	66.70 %
430409 - Lake Wanahoo Education Building	7,643.84	10,000.00	(2,356.16)	76.44 %
Total Operation and Maintenance	198,256.78	244,250.00	(45,993.22)	81.17 %
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	5,427.27	15,000.00	(9,572.73)	36.18 %
Total Steam Bank Stabilization	5,427.27	20,000.00	(14,572.73)	27.14 %
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	844.81	15,000.00	(14,155.19)	5.63 %
430803 - Lower Platte Weed Mgmt Area	0.00	30,000.00	(30,000.00)	0.00 %
430804 - O&M One-Call Services	26.53	50.00	(23.47)	53.06 %
430805 - IceJam Monitoring	0.00	500.00	(500.00)	0.00 %
Total Other	871.34	46,550.00	(45,678.66)	1.87 %
Total Operation & Maintenance	232,651.08	362,600.00	(129,948.92)	64.16 %
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	14,233.72	18,000.00	(3,766.28)	79.08 %
440102 - Director Mileage Expense	10,380.59	15,000.00	(4,619.41)	69.20 %
440104 - Computer Stipend	3,832.50	5,700.00	(1,867.50)	67.24 %
Total Director Expense	28,446.81	38,700.00	(10,253.19)	73.51 %
Director Per Diem				
440200 - Director Per Diem	24,505.00	38,000.00	(13,495.00)	64.49 %
Total Director Per Diem	24,505.00	38,000.00	(13,495.00)	64.49 %
Employee Benefits				
440301 - Dental Insurance	18,247.83	24,000.00	(5,752.17)	76.03 %
440302 - Health Insurance	313,468.17	370,000.00	(56,531.83)	84.72 %
440303 - Retirement Benefit - 414H	55,280.46	75,000.00	(19,719.54)	73.71 %
440304 - Retirement Benefit - 457 Plan	3,246.96	4,000.00	(753.04)	81.17 %
440305 - Tuition Reimbursement	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	9,784.09	20,000.00	(10,215.91)	48.92 %
440307 - Employee Benefits - Other	785.01	2,500.00	(1,714.99)	31.40 %
440309 - Flexible Spending Fee	152.00	300.00	(148.00)	50.67 %
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	400,964.52	532,300.00	(131,335.48)	75.33 %
Payroll Taxes				
440401 - FICA - ER	60,544.33	75,000.00	(14,455.67)	80.73 %
440402 - Medicare - ER	14,159.51	18,000.00	(3,840.49)	78.66 %
Total Payroll Taxes	74,703.84	93,000.00	(18,296.16)	80.33 %
Personnel Expense				
440501 - Personnel Meeting Exp	25,966.21	25,000.00	966.21	103.86 %
440502 - Personnel Mileage Exp	1,541.68	3,500.00	(1,958.32)	44.05 %
440503 - Safety Committee	415.55	1,500.00	(1,084.45)	27.70 %
440504 - Personnel Uniform Exp	1,589.13	2,800.00	(1,210.87)	56.75 %
440505 - Personnel Exp-Other	15.95	2,500.00	(2,484.05)	0.64 %
Total Personnel Expense	29,528.52	35,300.00	(5,771.48)	83.65 %
Salaries				
440601 - Salaries - Administration	201,252.22	244,000.00	(42,747.78)	82.48 %
440602 - Salaries - Clerical	22,877.66	25,500.00	(2,622.34)	89.72 %
440603 - Employee Recognition Program	700.00	1,300.00	(600.00)	53.85 %
440604 - Salaries - I & E	74,313.31	90,000.00	(15,686.69)	82.57 %
440605 - Salaries - Op & Maint	141,445.11	186,000.00	(44,554.89)	76.05 %

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

	Year To Date April 30, 2023 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
440606 - NRCS Support	113,268.92	168,000.00	(54,731.08)	67.42 %
440607 - Salaries - Projects	86,333.69	114,500.00	(28,166.31)	75.40 %
440608 - Salaries - Water	296,973.74	370,000.00	(73,026.26)	80.26 %
440611 - Salaries - Rural Water	0.00	5,000.00	(5,000.00)	0.00 %
440616 - Lake Wanhoo Park Op.	71,406.85	86,500.00	(15,093.15)	82.55 %
Total Salaries	1,008,571.50	1,290,800.00	(282,228.50)	78.14 %
Total Personnel Expenses	1,566,720.19	2,028,100.00	(461,379.81)	77.25 %
Projects Expenses				
Inter-Governmental				
450110 - Platte Center Bank Stab. Phase LI	2,013.00	10,000.00	(7,987.00)	20.13 %
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	44,998.00	261,000.00	(216,002.00)	17.24 %
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 %
Wanhoo				
450505 - Prof Serv-Legal - Wanhoo	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 - Wanhoo - Other	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanhoo	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	3,207.65	31,000.00	(27,792.35)	10.35 %
Total Other Projects	3,207.65	44,000.00	(40,792.35)	7.29 %
Platte River Corridor Alliance				
411101 - PRCA - Administration	1,000.00	1,000.00	0.00	100.00 %
411129 - USGS Monitoring at Leshara	6,400.00	6,400.00	0.00	100.00 %
Total Platte River Corridor Alliance	7,400.00	7,400.00	0.00	100.00 %
Total Projects Expenses	55,605.65	404,900.00	(349,294.35)	13.73 %
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	7,366.50	10,000.00	(2,633.50)	73.67 %
460102 - GWMP - Information & Education	662.72	500.00	162.72	132.54 %
460103 - GWMP - Nitrogen Classes	2,498.86	2,000.00	498.86	124.94 %
460104 - GWMP - Permits	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	8,333.35	10,000.00	(1,666.65)	83.33 %
460111 - Flow Meter Maintenance	0.00	22,000.00	(22,000.00)	0.00 %
Total Groundwater Management Plan	18,861.43	44,600.00	(25,738.57)	42.29 %
Groundwater Programs				
460201 - Decommissioned Wells	8,951.68	19,000.00	(10,048.32)	47.11 %
460203 - GW Levels	17.38	1,000.00	(982.62)	1.74 %
460204 - GW Quality Program	12,414.86	15,000.00	(2,585.14)	82.77 %
460205 - Mead - NOP	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	7,304.46	25,000.00	(17,695.54)	29.22 %
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	2,005.00	8,400.00	(6,395.00)	23.87 %
Total Groundwater Programs	30,693.38	171,750.00	(141,056.62)	17.87 %
Regulatory				
460301 - Chemigation	81.25	1,000.00	(918.75)	8.13 %
460302 - Irrigation Runoff	0.00	750.00	(750.00)	0.00 %
Total Regulatory	81.25	1,750.00	(1,668.75)	4.64 %
Surface Water Programs				
460403 - Stream Flow	17,694.94	17,635.00	59.94	100.34 %
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	26,699.95	31,000.00	(4,300.05)	86.13 %
460520 - NET Grant	10,357.40	46,000.00	(35,642.60)	22.52 %
460521 - Lower Platte Consortium	0.00	250.00	(250.00)	0.00 %
Total Special Projects	37,057.35	82,250.00	(45,192.65)	45.05 %

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

	Year To Date April 30, 2023 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Land Treatment				
450201 - Ne Buffer Strip	48,933.71	27,000.00	21,933.71	181.24 %
450204 - Shell Creek	33,235.46	20,000.00	13,235.46	166.18 %
450206 - Emergency Terrace Repair	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	8,640.00	25,000.00	(16,360.00)	34.56 %
450211 - Trees	0.00	3,000.00	(3,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	41,747.39	150,000.00	(108,252.61)	27.83 %
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	132,556.56	430,000.00	(297,443.44)	30.83 %
Total Water Expenses	236,944.91	747,985.00	(511,040.09)	31.68 %
Total Expenses	2,442,751.37	3,984,911.00	(1,542,159.63)	61.30 %
Total Change in Net Position	2,904,805.15	4,945,340.31	(2,040,535.16)	58.74 %

Preliminary Draft

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

	Year To Date 04/30/2023 <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	39,594.30	46,000.00	(6,405.70)	86.07 %
304261 - Other Revenue	43.71	2,000.00	(1,956.29)	2.19 %
Total Rural Water Income	39,638.01	48,000.00	(8,361.99)	82.58 %
Rural Water District Expenses				
570201 - Water Purchase	20,964.98	25,000.00	(4,035.02)	83.86 %
570204 - Testing	840.00	1,000.00	(160.00)	84.00 %
570206 - Repair	11.10	1,000.00	(988.90)	1.11 %
570207 - Other Expenses	(7.16)	700.00	(707.16)	(1.02) %
570208 - Lpnnrd Adm. Fee	1,979.72	2,250.00	(270.28)	87.99 %
570210 - Health/Life/Vision/LTD - ER	2,128.58	3,000.00	(871.42)	70.95 %
570211 - Dental - ER	233.07	300.00	(66.93)	77.69 %
570212 - 414H ER Contributions	653.22	750.00	(96.78)	87.10 %
570215 - ER Social Security Tax	901.85	960.00	(58.15)	93.94 %
570216 - ER Medicare Tax	210.88	240.00	(29.12)	87.87 %
570217 - Salaries	6,423.10	10,000.00	(3,576.90)	64.23 %
570219 - Fees And Licenses	188.42	700.00	(511.58)	26.92 %
570220 - Rural Water One-Call	9.60	50.00	(40.40)	19.20 %
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	1,001.93	1,000.00	1.93	100.19 %
570224 - Rural Water Personnel Meeting	536.56	450.00	86.56	119.24 %
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	36,138.64	50,000.00	(13,861.36)	72.28 %
Total Change in Net Position	3,499.37	(2,000.00)	5,499.37	(174.97) %

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

	Year To Date 04/30/2023 <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	45,407.65	52,000.00	(6,592.35)	87.32 %
304275 - Colon Hook Up Fees	0.00	3,000.00	(3,000.00)	0.00 %
304295 - Colon Sewer Fees	24,336.00	28,000.00	(3,664.00)	86.91 %
304261 - Other Revenue	2,193.16	3,000.00	(806.84)	73.11 %
Total Rural Water Income	71,936.81	86,000.00	(14,063.19)	83.65 %
Investment Income				
304350 - Colon RW Interest - NPAIT	245.19	0.00	245.19	0.00 %
Total Investment Income	245.19	0.00	245.19	0.00 %
Rural Water District Expenses				
570201 - Water Purchase	9,483.46	13,000.00	(3,516.54)	72.95 %
570204 - Testing	165.00	1,000.00	(835.00)	16.50 %
570206 - Repair	6,244.51	3,000.00	3,244.51	208.15 %
570207 - Other Expenses	(297.35)	1,000.00	(1,297.35)	(29.74) %
570208 - Lpnrnd Adm. Fee	2,270.40	2,750.00	(479.60)	82.56 %
570210 - Health/Life/Vision/LTD - ER	3,192.78	4,500.00	(1,307.22)	70.95 %
570211 - Dental - ER	349.64	450.00	(100.36)	77.70 %
570212 - 414H ER Contributions	979.84	1,200.00	(220.16)	81.65 %
570215 - ER Social Security Tax	1,229.99	1,440.00	(210.01)	85.42 %
570216 - ER Medicare Tax	287.66	360.00	(72.34)	79.91 %
570217 - Salaries	11,614.43	17,000.00	(5,385.57)	68.32 %
570219 - Fees And Licenses	282.49	900.00	(617.51)	31.39 %
570220 - Rural Water One-Call	43.17	75.00	(31.83)	57.56 %
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	578.14	1,000.00	(421.86)	57.81 %
570224 - Rural Water Personnel Meeting	804.84	450.00	354.84	178.85 %
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	1,065.89	1,200.00	(134.11)	88.82 %
570309 - Colon Sewer Collections	24,336.00	28,000.00	(3,664.00)	86.91 %
570330 - Colon RW Bad Debt Expense	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	62,725.07	84,780.00	(22,054.93)	73.99 %
Total Change in Net Position	9,456.93	1,220.00	8,236.93	775.16 %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>4/30/2023</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	115,686.34	5,000.00	110,686.34	2313.73%
Wahoo Creek 7 Additional Dams	540,595.22	100,000.00	440,595.22	540.60%
Office Remodel/New Office Drawings	46,750.00	440,000.00	(393,250.00)	10.63%
Wanahoo Stilling Basin	677,887.37	1,168,000.00	(490,112.63)	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	<u>1,380,918.93</u>	<u>3,619,139.00</u>	<u>(2,238,220.07)</u>	<u>38.16%</u>
Capital Outlay				
Machinery & Equipment (Tractor, Bobcat, Wanahoo UTV, Trailer)	35,898.52	306,500.00	(270,601.48)	11.71%
Auto and Trucks (1 Ton Truck)	0.00	75,000.00	(75,000.00)	0.00%
Computer Equipment	3,300.12	10,000.00	(6,699.88)	0.00%
Phoenix Data Base	6,025.00	10,000.00	(3,975.00)	60.25%
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	<u>57,583.64</u>	<u>438,750.00</u>	<u>(381,166.36)</u>	<u>13.12%</u>
Debt Service Payments				
Colon RW Note	3,355.00	3,355.00	0.00	100.00%
Total Debt Service Payments	<u>3,355.00</u>	<u>3,355.00</u>	<u>0.00</u>	<u>100.00%</u>
Grand Total All Expenses w/o Depreciation	<u><u>3,983,472.65</u></u>	<u><u>8,180,935.00</u></u>	<u><u>(4,197,462.35)</u></u>	<u><u>48.69%</u></u>

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 4/22/23 to 4/28/23

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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	4/22								
Sun	4/23								
Mon	4/24	7:30 am 1:15 pm 5:30 pm	10:00 am 3:45 pm 7:00 pm	6.50		Wahoo Creek meeting - Olsson & Appraisers Personnel, Time sheets,			
Tues	4/25	7:30 am 4:45 pm	12:00 pm 5:45 pm	5.50		Committee prep, District Management, Personnel,			
Wed	4/26				8.00	Out			
Thurs	4/27	7:15 am 1:30 pm	12:45 pm 3:45 pm	7.75		Projects Committee, Operations Committee, Executive Committee, Committee Follow-up,			
Fri	4/28				8.00	Arbor Day Holiday			
Week #1 Totals				19.75	16		0	\$0.00	\$0.00

Supervisor _____ Manager [Signature] Assistant Manager _____ Treasurer _____

Date _____ Date 5/8/23 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

[Signature] _____ Date 5/8/23

Signature of person filing form Date

Expenses

Mileage x 0.655	\$ 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 4/29/23 to 5/5/23

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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	4/29								
Sun	4/30								
Mon	5/1	7:15 am 1:00 pm 5:15 pm	12:30 pm 3:45 pm 6:00 pm	8.75		District Management, Leadership Team Policy, committee follow-up, Wahoo Creek			
Tues	5/2	7:30 am 1:15 pm 5:30 pm	12:45 pm 2:30 pm 6:45 pm	7.75		Wahoo Creek Watershed, Conservation Sensation prep, Personnel, Wanahoo Summer staff			
Wed	5/3	7:15 am 12:15 pm	11:45 am 3:30 pm	7.75		Conservation Sensation			
Thurs	5/4	7:30 am	12:00 pm	4.50	7.00	District management, Policy review Wahoo Creek - JEDI funding, FEMA 7 A.L.			
Fri	5/5	7:30 am 1:30 pm 4:45 pm	12:45 pm 3:45 pm 5:45 pm	8.50		Personnel, Wanahoo budget review, District management, Policy review			
Week #2 Totals				37.25	7		0	\$0.00	\$0.00
Totals Week #1				19.75	16		0	\$0.00	\$0.00
Two Week Totals				57	23		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	224.25	8.00	15.00	217.25
Sick Leave	748.00	4.00	0.00	752.00

RESET FORM

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

#	Program Areas	Hours
11	Administration	23.00
14	District Management	27.00
15	Personnel	7.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		8.00
1	Annual Leave	15.00
2	Sick Leave	
Other		

Total: 80

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 5/6/23 to 5/12/23

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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	5/6								
Sun	5/7								
Mon	5/8	7:45 am 2:00 pm 5:30 pm	1:15 pm 3:45 pm 9:00 pm	10.75		Leadership team meeting, Wanahoo envelopes, Time Sheets, Board Meeting prep, Board meeting			
Tues	5/9	7:30 am	9:00 am	1.50	6.00	Board meeting follow-up, 6 - A.L.			
Wed	5/10	7:30 am 1:45 pm 4:45 pm	1:00 pm 3:45 pm 5:45 pm	8.50		Personnel, annual review prep, mail, Policy review FEMA			
Thurs	5/11	7:30 am 1:30 pm	12:45 pm 3:45 pm	7.50		Survival Club Budget review and planning, Wanahoo personnel review			
Fri	5/12	7:45 am 1:15 pm	12:45 pm 4:00 pm	7.75		Wanahoo envelopes, budget & cost of living review District Management			
Week #1 Totals				36	6		0	\$0.00	\$0.00

Supervisor _____ Manager [Signature] Assistant Manager _____ Treasurer _____

Date _____ Date 5/23/23 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT
[Signature]
 Signature of person filing form
5/23/23
 Date

Expenses

Mileage x 0.655	\$ 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 5/13/23 to 5/19/23

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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	5/13								
Sun	5/14								
Mon	5/15	7:30 am 1:45 pm 5:00 pm	1:15 pm 4:00 pm 5:45 pm	8.75		Leadership team meeting, Olsson discussion - Wahoo Creek, mail			
Tues	5/16	7:45 am 1:45 pm	1:00 pm 4:00 pm	7.50		Personnel planning, Evaluation updates, District management			
Wed	5/17	7:30 am	9:00 am	1.50	8.00	District Management, 8 - A.L.			
Thurs	5/18	7:30 am	11:00 am	3.50		FEMA investigations & discussion, Equipment, Personnel,			
Fri	5/19	7:30 am 1:15 pm	12:45 pm 4:45 pm	8.75		Personnel, Wanhoo envelopes / deposits, Wahoo Creek projects,			
Week #2 Totals				30	8		0	\$0.00	\$0.00
Totals Week #1				36	6		0	\$0.00	\$0.00
Two Week Totals				66	14		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	217.25	8.00	14.00	211.25
Sick Leave	752.00	4.00	0.00	756.00

RESET FORM

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

#	Program Areas	Hours
11	Administration	24.00
14	District Management	30.00
15	Personnel	12.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		
1	Annual Leave	14.00
2	Sick Leave	
Other		

Total: 80

Lower Platte North Natural Resources District
Accounts Receivable Aging Summary as of 4/30/23

Accounts Receivable acct 105000

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	2950.28	0.00	0.00	0.00	2,950.28
Colon RW Customers	Multiple	7595.75	0.00	0.00	0.00	7,595.75
Department of Natural Resources	FYRA - Wahoo Creek WS Plan/EA & WSF	0.00	0.00	0.00	3,168.00	3,168.00
	Olsson - Water Sustainability Fund	0.00	0.00	0.00	100,828.37	100,828.37
	Olsson - Wahoo Creek WS Plan - 3 Dam Sites	0.00	0.00	0.00	11,560.31	11,560.31
	Forestry Suppliers - Sampling Supplies	0.00	154.40	0.00	0.00	154.40
	UBT Visa - Shell Creek WS Plan	0.00	186.95	0.00	0.00	186.95
FEMA	FYRA - Lake Wanahoo Spilling Basin	6,817.01	27,500.27	0.00	253,840.36	288,157.64
	Valley Corp - Spilling Basin Rehab	0.00	0.00	0.00	1,261,963.55	1,261,963.55
	General Excavating - Wanahoo Spilling Basin Rehab	0.00	0.00	0.00	13,923.75	13,923.75
	ME Collins - Wanahoo Spilling Basin Rehab	26,166.17	50,010.94	0.00	331,293.80	407,470.91
	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
	TelePole Prunner - Ty's Outdoor Power	0.00	0.00	0.00	605.62	605.62
	Elway Power Sports of Lincoln	0.00	0.00	0.00	17,822.29	17,822.29
JEDI	Olsson - Wahoo Creek WS & 7 Dam Sites Phase II	0.00	0.00	0.00	57,859.28	57,859.28
	Olsson - Wahoo Creek WS - 3 Dam Sites	9,221.66	2,873.62	33,580.47	3,934.18	49,609.93
	Olsson - Wahoo Creek WS Planning - Prof Svc	0.00	0.00	0.00	7,680.58	7,680.58
	Olsson - Wahoo Creek Real Estate Services	4,565.17	3,437.02	0.00	0.00	8,002.19
	Wahoo Creek WS Planning	2,358.75	0.00	0.00	0.00	2,358.75
NDEE	Wahoo Creek 319 - Sabatka/K Sousek	0.00	0.00	0.00	5,499.00	5,499.00
NET	Shell Creek NET - Travel Stipend - Miller (65)/Seier (65)/Newman Grove Pub Schools (208.93	0.00	0.00	0.00	208.93
	Shell Creek Testing Supplies - Forestry Suppliers	267.80	0.00	0.00	0.00	267.80
	Shell Creek - UBT Visa (April)	957.50	0.00	0.00	0.00	957.50
NRCS WFPO	Olsson Assoc - Wahoo Creek WS & Dam Sites Phase II	77,867.77	62,999.17	94,483.83	38,410.35	273,761.12
NRD Employees	Flu Shot Reimbursement - Gottschalk	0.00	0.00	0.00	35.00	35.00
	NARD Washington Mtg Reim - Gottschalk (40)	40.00	0.00	0.00	0.00	40.00
NRD Directory	Rivalry - Reimbursement - Lawrence (20), Olson (5)	5.00	20.00	0.00	0.00	25.00
Water Sustainability Fund	LRE Water	6,214.44	0.00	0.00	0.00	6,214.44
USACE	Sand Creek/Wanahoo project close-out (detail below)	0.00	0.00	0.00	114,892.33	114,892.33
		145,236.23	147,182.37	128,064.30	2,250,359.39	2,670,842.29

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

		FEDERAL SHARE - 75%	LOCAL SHARE - 25%	LPN NRD SHARE	%
Phase 1					
Phase One Sub-Total	\$ 5,246,000.00	\$ 3,934,500.00	\$ 1,311,500.00	\$ 262,300.00	20
Contingency (5% of Phase One Sub-Total)	\$ 262,300.00	\$ 196,725.00	\$ 65,575.00	\$ 13,115.00	20
Phase 2					
Common Construction Costs	\$ 12,002,750.00	\$ 9,002,062.50	\$ 3,000,687.50	\$ 600,137.50	20
Storm Sewer	\$ 12,223,350.00	\$ 9,167,512.50	\$ 3,055,837.50	\$ -	0
Drainage Ditch	\$ 16,197,600.00	\$ 12,148,200.00	\$ 4,049,400.00	\$ 809,880.00	20
Detention Basins (East and South)	\$ 8,183,500.00	\$ 6,137,625.00	\$ 2,045,875.00	\$ 409,175.00	20
Contingency (5% of Cost of Construction)	\$ 2,430,360.00	\$ 1,822,770.00	\$ 607,590.00	\$ 121,518.00	20
	\$ 56,545,860.00	\$ 42,409,395.00	\$ 14,136,465.00	\$ 2,216,125.50	