

Executive Committee Meeting
Thursday, November 2, 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.A.1. GMDA Meeting

We have approved two staff and two directors to attend the GMDA Winter Meeting in Nashville, January 23-25. Brikel has indicated he is interested in attending. Registration deadline is December 20th. Please let the staff know if you are interested in attending.

2.A.2. NACD Annual Meeting

We have approved two staff and two directors to attend the NACD Annual Meeting in San Diego, February 10-14. The early Bird Registration deadline is December 22nd. Please let the staff know if you are interested in attending.

2.B. Reports

3. MANAGEMENT ITEMS

3.A. Directors Absence

3.B. Monthly Education Program

Kyle Overturf will be presenting the Annual Audit at our November Board Meeting.

3.C. Nebraska CLASS Resolution

Attached is resolution which needs to be approved and signed if our district is considering transferring funds into the Nebraska CLASS accounts. Discussion and possible action is requested as to signing the resolution and if signed, what funds would be transferred.

3.D. Directors Absence Policy

Discussion and possible action to amend our current policy on approved director absences for monthly board meetings. Last month the full board discussed the potential of allowing attendance via Zoom to be considered an excused absence.

3.E. New Office Building Update

Staff and Exec. Committee board members met on Tuesday 10/31 with Marv Larson with JEO to provide updated plans and answer any questions. Designs are currently at the 60% phase and we are still on our time schedule to go to bids in January if we choose to do so.

3.F. November Board Meeting Schedule

Monday, November 13th

4:30 p.m. - Presentation from Shell Creek Group

5:15 p.m. - Dinner

6:00 p.m. - Board Meeting

We will also need to discuss how we want to handle the potential closed session portion of the meeting to discuss Wahoo Creek land rights values. Should we do this at the beginning, middle or end of the meeting? Jovan will be online to assist with our discussion during the closed session.

3.G. Nebraska Water Leaders Academy

Discussion and possible motion to approve one LPN staff member attending the next Water Leaders Academy. Attached is the 2023 Academy Fact Sheet.

3.H. METOS USA Update

Gottschalk Met with METOS/Pessl leadership regarding our ongoing issues with our remote readers and damage to our existing equipment.

3.I. FEMA 428 Funds

Chapman will provide and updated list of equipment LPN is applying to FEMA for use of our 428 funds. All 428 funds are eligible for 90% cost-share.

3.J. Ingress/Egress Easement Agreement - City of Wahoo Sewer Extention Project

We have received the easement for the ingress/egress for construction on the north side of the Wanahoo dam to install the deadened man hole for the City's sewer extension project. Work is getting close to completion and this is the final portion of the work.

4. EQUIPMENT

5. PERSONNEL

5.A. Worker's Comp Update

Staff updated the Executive Committee on our ongoing worker's compensation claim.

5.B. Creation of Staff Leave Pool

Our ongoing Work Comp situation brought up the issue of creating a Staff Leave Pool where employees could donate accumulated leave to a pool which other employees could request drawing from. Ryan reported on the State of Nebraska's program and other NRD's who have such a plan. The Executive Committee directed staff to develop a Staff Leave Pool Policy.

6. FINANCE

6.A. FY 2022 Annual Audit

We are anticipating receiving the Draft Annual Audit Report next week. Kyle Overturf will be available at Board Meeting on November 13th to discuss the Audit Report.

A motion will be needed at Board Meeting to accept and place on file the 2023 Audit Report as prepared and presented by Almquist, Malzahn, Galloway and Luth.

6.B. Approval of Financial Reports

Grant reviewed the Draft September Financial Statement.

6.C. Approval of Managers Time and Expense Sheets

6.D. Accounts over 90 Days

Nebraska
CLASS



Registration Packet



Welcome to Nebraska CLASS

Thank you for choosing Nebraska CLASS!

This packet contains all the materials necessary to set up your Nebraska CLASS account(s). If you have any questions about the registration process or about your Nebraska CLASS account(s), please do not hesitate to contact us. The Nebraska CLASS Client Service team can be reached any business day from 8:30 a.m. to 4:30 p.m. CT by phone at (866) 256-6460 or by email at clientservices@nebraskaclass.com.

Nebraska CLASS is not a bank. An investment in Nebraska CLASS is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although Nebraska CLASS seeks to preserve the value of your investment at \$1.00 per share, it cannot guarantee it will do so. Please read the applicable Nebraska CLASS Information Statements carefully before making an investment decision. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

Registration Procedures

To join Nebraska CLASS, please complete the following:

- 1) Read the Nebraska CLASS Indenture of Trust and Interlocal Agreement (located in the Document Center at www.nebraskaclass.com).
- 2) Pass the resolution authorizing participation in Nebraska CLASS (page 4).
- 3) Complete the Entity Registration (page 6).
- 4) Complete the Authorized Contacts Form (pages 7/8).
- 5) Complete the Accounts to be Established Form (page 9); you may open as many accounts as you wish.
- 6) Keep the original forms for your records and send the completed packet to the Nebraska CLASS Client Service team by fax (866) 256-6459 or by email clientservices@nebraskaclass.com

Questions? Please contact us; we would love to hear from you:

Nebraska CLASS Client Service Team
T (866) 256-6460
clientservices@nebraskaclass.com

Through the Nebraska CLASS website, www.nebraskaclass.com, Participants will be regularly informed of important program information, holidays, upcoming Board meetings, Participant events, conferences, and more. Board of Trustee meetings, which are open to the public, are generally held quarterly and discuss relevant issues to the governance and operations of the Nebraska CLASS program.



Fund Registration

Entity Information

Entity Name (Participant) _____

Entity Type: City/Town County School District Special District
 Other (Specify) _____

Mailing Address _____

City _____ Zip _____ County _____

Physical Address (if different than above) _____

City _____ Zip _____ County _____

Tax ID _____ Fiscal Year End Date (Month/Day) _____

I authorize Nebraska CLASS and its transfer agent and administrator to act on any instructions believed to be genuine for any service authorized on this form. I agree that Nebraska CLASS, its transfer agent, and administrator, Public Trust Advisors LLC, and their respective officers, directors, affiliates, representatives, employees and agents (each an "Indemnified Party") will not be liable for any losses, claims, expenses and liabilities (collectively, the "Losses") that result from accepting such instructions, and I agree to indemnify and hold harmless each Indemnified Party from and against any and all Losses arising from or resulting from such reliance on, or acceptance of, such instructions. Withdrawal proceeds can be sent only to the bank(s) indicated below unless changed by written instructions. Each local government is responsible for notifying the Trust of any changes to its account(s).

Wires will be distributed every hour with the final distribution ending at 1:00 p.m. CT; distribution times are subject to change as needed by the Nebraska CLASS Administrator. Additionally, Nebraska CLASS must be notified of any contributions by 1:00 p.m. CT to receive same day credit. **If funds are not received by 4:00 p.m. CT, contribution orders will be voided.**

Banking Information

Bank Name _____ Bank Routing Number (ABA) _____

Account Title _____ Account Number _____

Bank Contact* _____ Contact's Phone Number _____

Wire ACH Both

Additional Banking Information (Optional)

Bank Name _____ Bank Routing Number (ABA) _____

Account Title _____ Account Number _____

Bank Contact* _____ Contact's Phone Number _____

Wire ACH Both

*If there will only be one Authorized Signer on the Nebraska CLASS account, bank contact must be provided to verify bank account information



Authorized Contacts

Authorized Signers Can	Read-Only Users Can
Approve changes to the Investor Profile Update banking/contact information Process transactions Receive account updates	Receive account updates Request "view-only" access to monthly statements and transaction confirmations

Key Contact

Print First and Last Name

Title

*(Signature Required if Authorized Signer)

Phone (Required if Authorized Signer)

Email (Required if Authorized Signer)

Fax

Permissions (check only one)

- Authorized Signer to Move Funds*
- Read-Only Access

Additional Contact (Optional) Note – Nebraska CLASS strongly advises each participant to have multiple authorized signers to help prevent fraud

Print First and Last Name

Title

*(Signature Required if Authorized Signer)

Phone (Required if Authorized Signer)

Email (Required if Authorized Signer)

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access

Additional Contact (Optional)

Print First and Last Name

Title

*(Signature Required if Authorized Signer)

Phone (Required if Authorized Signer)

Email (Required if Authorized Signer)

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access



Authorized Contacts (cont.)

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone (Required if Authorized Signer)

Email (Required if Authorized Signer)

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone (Required if Authorized Signer)

Email (Required if Authorized Signer)

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access

Additional Contact (Optional)

Print First and Last Name

Title

***(Signature Required if Authorized Signer)**

Phone (Required if Authorized Signer)

Email (Required if Authorized Signer)

Fax

Permissions (check one only)

- Authorized Signer to Move Funds*
- Read-Only Access



Resolution ###

WHEREAS, NEB. Const. art. XV, § 18(1) authorizes local government entities to exercise their powers and functions, including financing, jointly or in cooperation with other governmental entities and Nebraska law expressly allows public agencies to invest surplus or excess funds;

WHEREAS, NEB. REV. STAT. § 13-804 authorizes public agencies to enter into interlocal agreements in order for such agencies to take joint or cooperative action;

WHEREAS, the Nebraska Cooperative Liquid Assets Securities System Trust (“Nebraska CLASS Trust”) has been formed pursuant to the provisions of the Interlocal Cooperation Act, NEB. REV. STAT. §§ 13-801 to 13-827;

WHEREAS, the Declaration of Trust and Interlocal Agreement and an Information Statement relating to the Nebraska CLASS Trust have been presented to this Governing Body;

WHEREAS, the Declaration of Trust authorizes public agencies to adopt and enter into the Declaration of Trust and become Participants of such trust;

WHEREAS, this Governing Body deems it advisable for this Public Agency to adopt and enter into the Declaration of Trust and become a participant of the Nebraska CLASS Trust for the purpose of the joint investment of this Public Agency’s money with those other public agencies so as to enhance the investment earnings accruing to each such public agency,

NOW THEREFORE, be it resolved as follows:

1. This Public Agency shall and does hereby join with other Nebraska public agencies in accordance with the provisions of Nebraska law and in accordance with the Interlocal Cooperative Act, as applicable, by becoming a Participant of the Nebraska CLASS Trust, and the Declaration of Trust and Interlocal Agreement, as amended from time to time, is hereby adopted by this reference with the same effect as if it had been set out verbatim in this Resolution. A copy of the Declaration of Trust is attached hereto and incorporated herein by this reference and shall be filed with the minutes of the meeting at which this Resolution was adopted.
2. The Trustees of the Nebraska CLASS Trust are hereby designated as having official custody of this Public Agency’s monies which are invested in accordance with the Declaration of Trust.
3. Authorization is hereby given for members of this Governing Body and officials of this Public Agency to serve as Trustees of the Nebraska CLASS Trust from time to time if elected as such pursuant to the Declaration of Trust.
4. The Key Contact and Authorized Signatories are those persons listed on the Trust Registration Form attached hereto and incorporated herein. The Authorized Signatories are authorized by the Participant to direct the investment of such Participants’



investment funds and to take all such actions deemed necessary or desirable to carry out the activities otherwise authorized by this Resolution, subject to the Authorized Signatories' obligation to take such actions only in the name of and for the benefit of this Participant.

5. The Key Contact and Authorized Signatories may be changed from time to time by written notice to Nebraska CLASS.
6. All resolutions and parts of resolutions insofar as they conflict with the provisions of this Resolution being the same are hereby rescinded.

Passed and adopted this ____ day of _____, 2023 by the [PUBLIC AGENCY].

[NAME], [TITLE]

Attest:

[NAME], [TITLE]

NEBRASKA WATER LEADERS ACADEMY

2023 Academy FACT SHEET

NEBRASKA WATER LEADERS ACADEMY

The mission of the Nebraska Water Leaders Academy is to provide learning opportunities that focus on cooperative approaches to solving Nebraska's water issues.

NEBRASKA WATER LEADERS ACADEMY

Since 2009, men and women from every corner of Nebraska, and some of the neighboring states have met in a year-long program to learn the principles of transformational leadership and about the vital role of rivers, streams and aquifers in Nebraska. The mission of the Nebraska Water Leaders Academy is to provide learning opportunities that focus on cooperative approaches to solving Nebraska's water issues.

CONSIDER THIS YOUR INVITATION to join a unique experience that will allow you to change and grow as a leader and progress in your knowledge of water and natural resources issues in Nebraska.

The academy is structured around two learning tracks--leadership and resources.

LEADERSHIP TRACK - University of Nebraska tenured professors and other experts have joined the Academy to share proven concepts and practical applications of leadership principals. The Academy's leadership track comprises transformational leadership, leading innovation, civic capacity, conflict management, personal empowerment and motivation.

RESOURCE TRACK - At each Academy session, experts explain the history of water compacts, decrees and regulations. Sessions focus on water policy, research and economic value of our important river basins and underground aquifers. The goal is to gain a basic understanding of Nebraska's natural resources and water issues.

This track includes classroom presentations and field trips at four sessions.

The Academy is funded through a grant from the Nebraska Environmental Trust. The Trust is funded by proceeds from the Nebraska Lottery and has awarded \$328 million to Conservation projects in Nebraska since 1992.



Water leaders tour at the MUD Platte West Treatment Plant in Omaha.



Academy at the diversion canal near Scottsbluff.



Experts on water compacts and the complexity of water issues use the Whalen Diversion Dam on the Nebraska-Wyoming border as an example of inter-state cooperation.

Copyrighted photos by Jason Orton

FACULTY - Academy presenters come from varied backgrounds and are experts in fields such as: academics, policy making, regulation, politics, natural resources districts, irrigation and power districts, federal officials and more.

FIELD TRIPS - A float trip on the Niobrara, a tour of water projects in the Panhandle, Rowe Sanctuary and a tour of urban water projects in Omaha are examples of hands-on experiences that the Academy offers.

SCHOLARSHIPS - A limited number of need-based scholarships are available. To request a scholarship, contact Lee Orton, 402.476.0162.

FOR MORE INFORMATION - About application requirements, expectations of participation and costs: www.waterleadersacademy.org or call Lee Orton, 402.476.0162.

Major River Basins of Nebraska



WHAT GRADUATES SAY:

The great speakers and instructors helped to explain how all the pieces fit together.

*Randy Hartmann, Class II
Farm Manager & Sales Agent
Grand Island*

The Academy was a personally and professionally transformative experience for me. The blend of technical information, leadership training and group discussion was excellent.

*Patrick McNamara, PhD, Class III
Visiting Professor
University of Nebraska Omaha*

At its roots, the Academy is a gathering of those who have limited knowledge of both water resource issues and leadership, knowing that after spending a year together, everyone will not only learn from the instructors, but from each other.

*Paul Woodward, Class III
Water Resources Engineer
Omaha*



Compliments of:



1233 Lincoln Mall, #201 | Lincoln, NE 68508

Committed to protecting Nebraska resources - the Nebraska way

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

September 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 September 30, 2023, 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, 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 09/30/2023	Rural Water-Bruno As of 09/30/2023	Rural Water-Colon As of 09/30/2023	All Districts As of 09/30/2023
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 Wanhoo	700.00	0.00	0.00	700.00
102001 - Cash - Union Bank	150,495.53	0.00	0.00	150,495.53
103000 - Cash - County Treasurer	140,096.44	0.00	0.00	140,096.44
104000 - Cash - Education Building Res.	10,560.00	0.00	0.00	10,560.00
111100 - Investments - NRD - NPAIT	2,446.19	0.00	0.00	2,446.19
111105 - Union Bank STFIT	4,076,379.44	0.00	0.00	4,076,379.44
Total Cash and Cash Equivalents	4,380,827.60	60.00	90.00	4,380,977.60
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	2,492,084.79	11,108.45	8,274.28	2,511,467.52
105060 - Due from Bruno Water Fund	208,569.43	0.00	0.00	208,569.43
105070 - Due from Colon Water Fund	26,035.51	0.00	0.00	26,035.51
109000 - Taxes Receivable	51,187.37	0.00	0.00	51,187.37
Total Accounts Receivable	2,777,877.10	11,108.45	8,274.28	2,797,259.83
Total Accounts Receivable, Net	2,777,877.10	11,108.45	8,274.28	2,797,259.83
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	164,001.06	0.00	0.00	164,001.06
Total Prepaid Expenses	164,001.06	0.00	0.00	164,001.06
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	89,295.99	0.00	0.00	89,295.99
111250 - Investments - Alliance GIS Project	7,956.59	0.00	0.00	7,956.59
111450 - Investments - Elkhorn River Breakout	136,999.34	0.00	0.00	136,999.34
111550 - Investments - Elkhorn Breakout	2,833.27	0.00	0.00	2,833.27
111600 - Investments - Wanhoo SRA	467,655.27	0.00	0.00	467,655.27
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	8,939.05	8,939.05
Total Other Current Assets	704,740.46	0.00	8,939.05	713,679.51
Total Current Assets	8,027,446.22	17,748.34	27,173.17	8,072,367.73
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	28,953,399.12	0.00	0.00	28,953,399.12
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	1,173,789.64	0.00	0.00	1,173,789.64
165000 - Machinery & Equipment	260,348.45	0.00	0.00	260,348.45
165100 - Machinery & Equipment - O & M	190,238.38	0.00	0.00	190,238.38
165200 - Machinery & Equipment - Water	333,315.87	0.00	0.00	333,315.87
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	72,406.27	0.00	0.00	72,406.27

See Accountant's Compilation Report

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 09/30/2023	Rural Water-Bruno As of 09/30/2023	Rural Water-Colon As of 09/30/2023	All Districts As of 09/30/2023
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	332,795.00	0.00	0.00	332,795.00
169700 - GW Monitoring Equipment	117,254.55	0.00	0.00	117,254.55
Total Fixed Assets	42,256,928.48	744,154.49	1,209,072.03	44,210,155.00
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	766.72	766.72
162900 - Accum Depr - Infra. & Land Imp.	4,247,234.50	0.00	0.00	4,247,234.50
164000 - Accum Depr - Buildings	546,050.46	0.00	0.00	546,050.46
165700 - Accum Depr - Water Line	0.00	143,814.66	271,495.87	415,310.53
166000 - Accum Depr - Machinery & Equipment	601,842.63	15,798.14	23,697.06	641,337.83
168000 - Accum Depr - Auto & Truck	244,141.74	0.00	0.00	244,141.74
169550 - Accum Depr - Master DB Water	96,681.93	0.00	0.00	96,681.93
170000 - Accum Depr - Office Equipment	98,178.79	0.00	0.00	98,178.79
Total Accumulated Depreciation	5,834,130.05	159,612.80	295,959.65	6,289,702.50
Total Property and Equipment	36,422,798.43	584,541.69	913,112.38	37,920,452.50
Total Assets	\$ 44,450,244.65	\$ 602,290.03	\$ 940,285.55	\$ 45,992,820.23
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	224,555.32	2,801.23	3,589.57	230,946.12
202060 - Due to General Fund	0.00	208,569.43	26,035.51	234,604.94
Total Accounts Payable	224,555.32	211,370.66	29,625.08	465,551.06
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	1,123.80	1,123.80
206001 - Accrued Compensated Absences	219,816.19	2,728.71	4,093.07	226,637.97
207305 - Lodging Tax Czechland	444.33	0.00	0.00	444.33
207306 - Sales Tax Payable Wanahoo	744.02	0.00	0.00	744.02
207307 - Lodging Tax Wanahoo	676.38	0.00	0.00	676.38
Total Accrued Liabilities	221,680.92	2,728.71	5,216.87	229,626.50
Other Current Liabilities				
204000 - Deposits	0.00	400.00	2,800.00	3,200.00
204500 - Deferred Income	40,624.25	0.00	0.00	40,624.25
204600 - Education Building Deposits	10,560.00	0.00	0.00	10,560.00
207300 - Sales Tax Payable	9.60	161.61	229.88	401.09
207304 - Sales Tax Payable Czechland	244.56	0.00	0.00	244.56
Total Other Current Liabilities	51,438.41	561.61	3,029.88	55,029.90
Total Current Liabilities	497,674.65	214,660.98	37,871.83	750,207.46
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	497,674.65	214,660.98	63,804.27	776,139.90
Fund Balances				
Net Assets	44,385,882.50	387,462.89	873,465.94	45,646,811.33

See Accountant's Compilation Report

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

	Natural Resources District As of 09/30/2023	Rural Water-Bruno As of 09/30/2023	Rural Water-Colon As of 09/30/2023	All Districts As of 09/30/2023
Change in Net Position	(433,312.50)	166.16	3,015.34	(430,131.00)
Total Fund Balances	43,952,570.00	387,629.05	876,481.28	45,216,680.33
Total Liabilities and Fund Balance	\$ 44,450,244.65	\$ 602,290.03	\$ 940,285.55	\$ 45,992,820.23

Preliminary Draft

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

	Natural Resources District Month Ending 09/30/2023	Rural Water-Bruno Month Ending 09/30/2023	Rural Water-Colon Month Ending 09/30/2023	All Districts Month Ending 09/30/2023
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	10,524.77	0.00	0.00	10,524.77
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	46,433.71	0.00	0.00	46,433.71
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	0.00	0.00	0.00	0.00
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
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	2,681.60	0.00	0.00	2,681.60
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 59,640.08	\$ 0.00	\$ 0.00	\$ 59,640.08
State Income				
301203 - Motor Vehicle Pro-Rate	984.90	0.00	0.00	984.90
301309 - Water Sustainability Fund	3,523.28	0.00	0.00	3,523.28
301310 - Shell Creek NET	29,130.52	0.00	0.00	29,130.52
301325 - JEDI Funding	18,442.35	0.00	0.00	18,442.35
Total State Income	52,081.05	0.00	0.00	52,081.05
Local Income				
304105 - Education Building Rent	970.00	0.00	0.00	970.00
304112 - Dirt Sales - Wanahoo	389.37	0.00	0.00	389.37
304200 - Washington D.C. Reimbursements	(122.46)	0.00	0.00	(122.46)
304400 - Flow Meter Maint. Reimb.	36.00	0.00	0.00	36.00
Total Local Income	1,272.91	0.00	0.00	1,272.91
Rural Water Income				
304240 - Water Sales	0.00	4,833.50	5,601.30	10,434.80
304295 - Colon Sewer Fees	0.00	0.00	2,457.00	2,457.00
304261 - Other Revenue	0.00	4.54	3,179.56	3,184.10
Total Rural Water Income	0.00	4,838.04	11,237.86	16,075.90
Property Tax Income				
305100 - General Fund Property Taxes-Boone	1,305.42	0.00	0.00	1,305.42
305200 - General Fund Property Taxes-Butler	170.04	0.00	0.00	170.04
305300 - General Fund Property Taxes-Colfax	80.44	0.00	0.00	80.44
305400 - General Fund Property Taxes-Dodge	172.72	0.00	0.00	172.72
305500 - General Fund Property Taxes-Madison	10.36	0.00	0.00	10.36
305600 - General Fund Property Taxes-Platte	99.41	0.00	0.00	99.41
305700 - General Fund Property Taxes-Saunders	234.59	0.00	0.00	234.59
Total Property Tax Income	2,072.98	0.00	0.00	2,072.98
Investment Income				
311350 - Interest - NPAIT Elkhorn	12.31	0.00	0.00	12.31
311400 - Interest - NPAIT Wanahoo SRA	2,039.26	0.00	0.00	2,039.26
311500 - Interest - NPAIT NRD	10.69	0.00	0.00	10.69
311600 - Interest - STFIT NRD	15,375.30	0.00	0.00	15,375.30
311700 - Interest - UBT NRD	99.92	0.00	0.00	99.92
304350 - Colon RW Interest - NPAIT	0.00	0.00	38.97	38.97
Total Investment Income	17,537.48	0.00	38.97	17,576.45
Miscellaneous Income				
309350 - Sales - Well Permits	50.00	0.00	0.00	50.00
309360 - Sales - Sample Kits	160.00	0.00	0.00	160.00
309400 - Sales - Other	1,200.00	0.00	0.00	1,200.00
309500 - Equipment Rent	675.00	0.00	0.00	675.00
310200 - Czechland Camping Fees	1,287.41	0.00	0.00	1,287.41
310201 - Wanahoo Park Permits	4,059.21	0.00	0.00	4,059.21
310202 - Lake Wanahoo Camping	12,525.10	0.00	0.00	12,525.10
313000 - Miscellaneous Income	10,716.26	0.00	0.00	10,716.26
315000 - RWD Administrative Fees	521.75	0.00	0.00	521.75
316000 - Employee/Director Reimb	1,401.05	0.00	0.00	1,401.05
Total Miscellaneous Income	32,595.78	0.00	0.00	32,595.78
Total Income	165,200.28	4,838.04	11,276.83	181,315.15

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 09/30/2023	Rural Water-Bruno Month Ending 09/30/2023	Rural Water-Colon Month Ending 09/30/2023	All Districts Month Ending 09/30/2023
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	2,714.66	0.00	0.00	2,714.66
Total Dues & Membership	2,862.66	0.00	0.00	2,862.66
Fees and Licenses				
410302 - NRD Fees And Licenses	50.00	0.00	0.00	50.00
410304 - NRD Union Bank Fees	39.56	0.00	0.00	39.56
Total Fees and Licenses	89.56	0.00	0.00	89.56
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	531.80	0.00	0.00	531.80
Total Legal Notices	531.80	0.00	0.00	531.80
Maintenance Contracts				
410800 - Maintenance Contracts	295.20	0.00	0.00	295.20
Total Maintenance Contracts	295.20	0.00	0.00	295.20
Office Supply & Expense				
410902 - Office Supplies & Equip	81.25	0.00	0.00	81.25
410906 - Office Expense - Other	7.18	0.00	0.00	7.18
Total Office Supply & Expense	88.43	0.00	0.00	88.43
Computer Supply & Expense				
411002 - Computer Consultant	400.00	0.00	0.00	400.00
411004 - Computer Software	941.01	0.00	0.00	941.01
411006 - Email	248.40	0.00	0.00	248.40
Total Computer Supply & Expense	1,589.41	0.00	0.00	1,589.41
Postage				
411200 - Postage	1,024.95	0.00	0.00	1,024.95
Total Postage	1,024.95	0.00	0.00	1,024.95
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
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	968.77	0.00	0.00	968.77
411602 - Local Phone & Internet	783.43	0.00	0.00	783.43
Total Telephone Expense	1,752.20	0.00	0.00	1,752.20
Utilities				
411700 - Utilities Expense	855.22	0.00	0.00	855.22
Total Utilities	855.22	0.00	0.00	855.22
Total Administration Expenses	27,034.40	0.00	93.65	27,128.05
Information & Education Expenses				
Education				
420104 - Outdoor Classrooms	500.00	0.00	0.00	500.00
420109 - Education Outreach	5.37	0.00	0.00	5.37
Total Education	505.37	0.00	0.00	505.37
Information				
420208 - Miscellaneous	(30.00)	0.00	0.00	(30.00)
420209 - Ktic Ad	203.00	0.00	0.00	203.00
420211 - E-Ads	140.00	0.00	0.00	140.00
420212 - TV Promotion	499.00	0.00	0.00	499.00

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

	Natural Resources District Month Ending 09/30/2023	Rural Water-Bruno Month Ending 09/30/2023	Rural Water-Colon Month Ending 09/30/2023	All Districts Month Ending 09/30/2023
Total Information	812.00	0.00	0.00	812.00
Other				
420401 - Art Supplies	82.03	0.00	0.00	82.03
420404 - Promotional Materials	455.81	0.00	0.00	455.81
Total Other	537.84	0.00	0.00	537.84
Total Information & Education Expenses	1,855.21	0.00	0.00	1,855.21
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,472.98	0.00	0.00	1,472.98
430102 - Auto & Truck R&M	108.66	0.00	0.00	108.66
Total Auto and Truck	1,581.64	0.00	0.00	1,581.64
Building Maintenance				
430201 - Bldg Maintenance	94.90	0.00	0.00	94.90
430202 - Office Cleaning	495.00	0.00	0.00	495.00
430203 - Garbage Maintenance	83.44	0.00	0.00	83.44
Total Building Maintenance	673.34	0.00	0.00	673.34
Operation and Maintenance				
430401 - Czechland & Homestead	1,848.72	0.00	0.00	1,848.72
430402 - Equipment Upkeep	9.16	0.00	0.00	9.16
430403 - Operation & Maintenance	1,599.98	0.00	0.00	1,599.98
430406 - Wanahoo Park Operation	832.01	0.00	0.00	832.01
430408 - Wanahoo Rec Mgmt	3,676.08	0.00	0.00	3,676.08
430409 - Lake Wanahoo Education Building	475.29	0.00	0.00	475.29
Total Operation and Maintenance	8,441.24	0.00	0.00	8,441.24
Other				
430802 - Stock For Resale - Trees	168.00	0.00	0.00	168.00
430804 - O&M One-Call Services	8.57	0.00	0.00	8.57
Total Other	176.57	0.00	0.00	176.57
Total Operation & Maintenance	10,872.79	0.00	0.00	10,872.79
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	1,050.40	0.00	0.00	1,050.40
440102 - Director Mileage Expense	3,228.50	0.00	0.00	3,228.50
440104 - Computer Stipend	1,150.00	0.00	0.00	1,150.00
Total Director Expense	5,428.90	0.00	0.00	5,428.90
Employee Benefits				
440301 - Dental Insurance	1,681.84	0.00	0.00	1,681.84
440302 - Health Insurance	28,482.65	0.00	0.00	28,482.65
440303 - Retirement Benefit - 414H	8,422.77	0.00	0.00	8,422.77
440306 - Workmans Comp Benefit	964.34	0.00	0.00	964.34
440307 - Employee Benefits - Other	(126.54)	0.00	0.00	(126.54)
440309 - Flexible Spending Fee	22.50	0.00	0.00	22.50
Total Employee Benefits	39,447.56	0.00	0.00	39,447.56
Payroll Taxes				
440401 - FICA - ER	8,644.73	0.00	0.00	8,644.73
440402 - Medicare - ER	2,021.68	0.00	0.00	2,021.68
Total Payroll Taxes	10,666.41	0.00	0.00	10,666.41
Personnel Expense				
440501 - Personnel Meeting Exp	6,495.83	0.00	0.00	6,495.83
440502 - Personnel Mileage Exp	132.97	0.00	0.00	132.97
440504 - Personnel Uniform Exp	489.80	0.00	0.00	489.80
Total Personnel Expense	7,118.60	0.00	0.00	7,118.60
Salaries				
440601 - Salaries - Administration	28,234.26	0.00	0.00	28,234.26
440602 - Salaries - Clerical	3,387.06	0.00	0.00	3,387.06
440604 - Salaries - I & E	12,006.21	0.00	0.00	12,006.21
440605 - Salaries - Op & Maint	20,929.97	0.00	0.00	20,929.97
440606 - NRCS Support	20,046.81	0.00	0.00	20,046.81
440607 - Salaries - Projects	11,181.30	0.00	0.00	11,181.30
440608 - Salaries - Water	40,386.04	0.00	0.00	40,386.04
440616 - Lake Wanahoo Park Op.	14,427.66	0.00	0.00	14,427.66
Total Salaries	150,599.31	0.00	0.00	150,599.31
Total Personnel Expenses	213,260.78	0.00	0.00	213,260.78
Water Expenses				

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

	Natural Resources District Month Ending 09/30/2023	Rural Water-Bruno Month Ending 09/30/2023	Rural Water-Colon Month Ending 09/30/2023	All Districts Month Ending 09/30/2023
Groundwater Management Plan				
460101 - GWMP - Cost - Share	2,432.00	0.00	0.00	2,432.00
460110 - Basin Wide Water Plan	833.32	0.00	0.00	833.32
Total Groundwater Management Plan	3,265.32	0.00	0.00	3,265.32
Groundwater Programs				
460201 - Decommissioned Wells	1,067.80	0.00	0.00	1,067.80
460204 - GW Quality Program	2,099.30	0.00	0.00	2,099.30
460206 - Monitoring Wells	509.75	0.00	0.00	509.75
460213 - GW Memberships and Subscriptions	657.50	0.00	0.00	657.50
Total Groundwater Programs	4,334.35	0.00	0.00	4,334.35
Special Projects				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460519 - Hydrological Study	5,872.13	0.00	0.00	5,872.13
Total Special Projects	8,372.13	0.00	0.00	8,372.13
Land Treatment				
450204 - Shell Creek	294.34	0.00	0.00	294.34
450803 - Shell Creek Watershed Plan 319	10,524.77	0.00	0.00	10,524.77
450805 - Shell Creek Phase I (New)	29,130.52	0.00	0.00	29,130.52
Total Land Treatment	39,949.63	0.00	0.00	39,949.63
Total Water Expenses	55,921.43	0.00	0.00	55,921.43
Rural Water District Expenses				
570201 - Water Purchase	0.00	2,652.23	1,793.46	4,445.69
570204 - Testing	0.00	15.00	205.00	220.00
570207 - Other Expenses	0.00	0.00	49.95	49.95
570208 - Lpnrnd Adm. Fee	0.00	241.68	280.07	521.75
570210 - Health/Life/Vision/LTD - ER	0.00	202.16	303.23	505.39
570211 - Dental - ER	0.00	21.72	32.59	54.31
570212 - 414H ER Contributions	0.00	84.01	126.00	210.01
570215 - ER Social Security Tax	0.00	107.70	145.08	252.78
570216 - ER Medicare Tax	0.00	25.19	33.93	59.12
570217 - Salaries	0.00	1,063.04	1,860.25	2,923.29
570219 - Fees And Licenses	0.00	17.13	25.68	42.81
570220 - Rural Water One-Call	0.00	0.86	7.71	8.57
570222 - RW Dues And Memberships	0.00	220.00	330.00	550.00
570223 - Rural Water Gasoline	0.00	72.07	21.16	93.23
570308 - Colon Meter House Expense	0.00	0.00	91.05	91.05
570309 - Colon Sewer Collections	0.00	0.00	2,457.00	2,457.00
Total Rural Water District Expenses	0.00	4,722.79	7,762.16	12,484.95
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	48,452.22	677.91	1,432.90	50,563.03
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	48,452.22	677.91	1,437.07	50,567.20
Total Depreciation Expense	48,452.22	677.91	1,437.07	50,567.20
Total Expenses	357,396.83	5,400.70	9,292.88	372,090.41
Total Change in Net Position	\$ (192,196.55)	\$ (562.66)	\$ 1,983.95	\$ (190,775.26)

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

	Natural Resources District Year To Date 09/30/2023	Rural Water-Bruno Year To Date 09/30/2023	Rural Water-Colon Year To Date 09/30/2023	All Districts Year To Date 09/30/2023
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	14,324.82	0.00	0.00	14,324.82
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	127,800.46	0.00	0.00	127,800.46
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	0.00	0.00	0.00	0.00
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
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	2,681.60	0.00	0.00	2,681.60
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 144,806.88	\$ 0.00	\$ 0.00	\$ 144,806.88
State Income				
301201 - Natural Resources WQ Fund	16,354.75	0.00	0.00	16,354.75
301203 - Motor Vehicle Pro-Rate	1,505.78	0.00	0.00	1,505.78
301309 - Water Sustainability Fund	9,865.28	0.00	0.00	9,865.28
301310 - Shell Creek NET	30,679.36	0.00	0.00	30,679.36
301325 - JEDI Funding	117,320.97	0.00	0.00	117,320.97
304100 - Lake Wanahoo - Other	1,320.00	0.00	0.00	1,320.00
Total State Income	177,046.14	0.00	0.00	177,046.14
Local Income				
304105 - Education Building Rent	4,170.00	0.00	0.00	4,170.00
304112 - Dirt Sales - Wanahoo	1,327.77	0.00	0.00	1,327.77
304200 - Washington D.C. Reimbursements	(122.46)	0.00	0.00	(122.46)
304400 - Flow Meter Maint. Reimb.	180.00	0.00	0.00	180.00
304500 - JWMAB	15,157.50	0.00	0.00	15,157.50
Total Local Income	20,712.81	0.00	0.00	20,712.81
Rural Water Income				
304240 - Water Sales	0.00	15,306.75	15,398.76	30,705.51
304295 - Colon Sewer Fees	0.00	0.00	7,371.00	7,371.00
304261 - Other Revenue	0.00	15.07	3,485.54	3,500.61
Total Rural Water Income	0.00	15,321.82	26,255.30	41,577.12
Property Tax Income				
305100 - General Fund Property Taxes-Boone	2,227.11	0.00	0.00	2,227.11
305200 - General Fund Property Taxes-Butler	243.33	0.00	0.00	243.33
305300 - General Fund Property Taxes-Colfax	241.69	0.00	0.00	241.69
305400 - General Fund Property Taxes-Dodge	2,436.01	0.00	0.00	2,436.01
305500 - General Fund Property Taxes-Madison	21.28	0.00	0.00	21.28
305600 - General Fund Property Taxes-Platte	175.53	0.00	0.00	175.53
305700 - General Fund Property Taxes-Saunders	802.76	0.00	0.00	802.76
Total Property Tax Income	6,147.71	0.00	0.00	6,147.71
Investment Income				
311350 - Interest - NPAIT Elkhorn	37.16	0.00	0.00	37.16
311400 - Interest - NPAIT Wanahoo SRA	6,152.23	0.00	0.00	6,152.23
311450 - Interest Income-Elkhorn IPA	19.40	0.00	0.00	19.40
311500 - Interest - NPAIT NRD	32.14	0.00	0.00	32.14
311600 - Interest - STFIT NRD	44,590.16	0.00	0.00	44,590.16
311700 - Interest - UBT NRD	267.93	0.00	0.00	267.93
304350 - Colon RW Interest - NPAIT	0.00	0.00	117.52	117.52
Total Investment Income	51,099.02	0.00	117.52	51,216.54
Miscellaneous Income				
309350 - Sales - Well Permits	200.00	0.00	0.00	200.00
309360 - Sales - Sample Kits	1,800.00	0.00	0.00	1,800.00
309400 - Sales - Other	2,950.00	0.00	0.00	2,950.00
309500 - Equipment Rent	4,434.11	0.00	0.00	4,434.11
310000 - Chemigation Permits	1,445.00	0.00	0.00	1,445.00
310200 - Czechland Camping Fees	4,110.24	0.00	0.00	4,110.24
310201 - Wanahoo Park Permits	21,024.76	0.00	0.00	21,024.76
310202 - Lake Wanahoo Camping	46,683.03	0.00	0.00	46,683.03

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

	Natural Resources District Year To Date 09/30/2023	Rural Water-Bruno Year To Date 09/30/2023	Rural Water-Colon Year To Date 09/30/2023	All Districts Year To Date 09/30/2023
313000 - Miscellaneous Income	12,036.28	0.00	0.00	12,036.28
315000 - RWD Administrative Fees	1,535.30	0.00	0.00	1,535.30
316000 - Employee/Director Reimb	830.12	0.00	0.00	830.12
Total Miscellaneous Income	97,048.84	0.00	0.00	97,048.84
Total Income	496,861.40	15,321.82	26,372.82	538,556.04
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	444.00	0.00	0.00	444.00
410203 - Dues - NARD	8,039.57	0.00	0.00	8,039.57
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	60.00	0.00	0.00	60.00
Total Dues & Membership	10,493.57	0.00	0.00	10,493.57
Fees and Licenses				
410302 - NRD Fees And Licenses	50.00	0.00	0.00	50.00
410304 - NRD Union Bank Fees	93.68	0.00	0.00	93.68
Total Fees and Licenses	143.68	0.00	0.00	143.68
Insurance				
410501 - Insurance-Auto	2,958.24	0.00	0.00	2,958.24
410502 - Insurance-Errors & Omissions	1,606.26	0.00	0.00	1,606.26
410504 - Insurance-Liability	15,423.51	0.00	0.00	15,423.51
410505 - Insurance-Property	5,000.24	0.00	0.00	5,000.24
Total Insurance	24,988.25	0.00	0.00	24,988.25
Interest Expense				
410600 - Interest Expense	0.00	0.00	280.95	280.95
Total Interest Expense	0.00	0.00	280.95	280.95
Legal Notices				
410701 - Legal Notices	899.77	0.00	0.00	899.77
Total Legal Notices	899.77	0.00	0.00	899.77
Maintenance Contracts				
410800 - Maintenance Contracts	9,239.55	0.00	0.00	9,239.55
Total Maintenance Contracts	9,239.55	0.00	0.00	9,239.55
Office Supply & Expense				
410902 - Office Supplies & Equip	911.33	0.00	0.00	911.33
410906 - Office Expense - Other	252.06	0.00	0.00	252.06
Total Office Supply & Expense	1,163.39	0.00	0.00	1,163.39
Computer Supply & Expense				
411002 - Computer Consultant	1,200.00	0.00	0.00	1,200.00
411003 - Computer Repairs & Parts	766.25	0.00	0.00	766.25
411004 - Computer Software	(22.31)	0.00	0.00	(22.31)
411006 - Email	745.20	0.00	0.00	745.20
411011 - Computers & Equipment	2,096.12	0.00	0.00	2,096.12
Total Computer Supply & Expense	4,785.26	0.00	0.00	4,785.26
Postage				
411200 - Postage	1,137.45	0.00	0.00	1,137.45
Total Postage	1,137.45	0.00	0.00	1,137.45
Professional Services				
411301 - Prof Serv-Accounting	20,250.00	0.00	0.00	20,250.00
411304 - Prof Serv-Legal - General	2,314.00	0.00	0.00	2,314.00
411311 - Washington Expense	6,300.00	0.00	0.00	6,300.00
Total Professional Services	28,864.00	0.00	0.00	28,864.00
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	3,010.26	0.00	0.00	3,010.26
411602 - Local Phone & Internet	2,281.08	0.00	0.00	2,281.08
Total Telephone Expense	5,291.34	0.00	0.00	5,291.34
Utilities				
411700 - Utilities Expense	2,507.07	0.00	0.00	2,507.07
Total Utilities	2,507.07	0.00	0.00	2,507.07
Total Administration Expenses	89,797.55	0.00	280.95	90,078.50
Information & Education Expenses				

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 09/30/2023	Rural Water-Bruno Year To Date 09/30/2023	Rural Water-Colon Year To Date 09/30/2023	All Districts Year To Date 09/30/2023
Education				
420104 - Outdoor Classrooms	567.47	0.00	0.00	567.47
420109 - Education Outreach	395.80	0.00	0.00	395.80
Total Education	963.27	0.00	0.00	963.27
Information				
420201 - Annual Report/Viaduct	5,740.52	0.00	0.00	5,740.52
420203 - Expositions And Display	250.00	0.00	0.00	250.00
420208 - Miscellaneous	83.00	0.00	0.00	83.00
420209 - Ktic Ad	637.00	0.00	0.00	637.00
420211 - E-Ads	420.00	0.00	0.00	420.00
420212 - TV Promotion	998.00	0.00	0.00	998.00
Total Information	8,128.52	0.00	0.00	8,128.52
Scholarships and Grants				
420307 - Shell Crk Watershd Scholarship	1,500.00	0.00	0.00	1,500.00
Total Scholarships and Grants	1,500.00	0.00	0.00	1,500.00
Other				
420401 - Art Supplies	82.03	0.00	0.00	82.03
420404 - Promotional Materials	455.81	0.00	0.00	455.81
Total Other	537.84	0.00	0.00	537.84
Total Information & Education Expenses	11,129.63	0.00	0.00	11,129.63
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	6,713.64	0.00	0.00	6,713.64
430102 - Auto & Truck R&M	2,757.07	0.00	0.00	2,757.07
Total Auto and Truck	9,470.71	0.00	0.00	9,470.71
Building Maintenance				
430201 - Bldg Maintenance	119.44	0.00	0.00	119.44
430202 - Office Cleaning	1,430.00	0.00	0.00	1,430.00
430203 - Garbage Maintenance	250.32	0.00	0.00	250.32
Total Building Maintenance	1,799.76	0.00	0.00	1,799.76
Operation and Maintenance				
430401 - Czechland & Homestead	3,607.85	0.00	0.00	3,607.85
430402 - Equipment Upkeep	879.20	0.00	0.00	879.20
430403 - Operation & Maintenance	3,134.97	0.00	0.00	3,134.97
430406 - Wanahoo Park Operation	4,298.03	0.00	0.00	4,298.03
430408 - Wanahoo Rec Mgmt	15,080.21	0.00	0.00	15,080.21
430409 - Lake Wanahoo Education Building	1,561.30	0.00	0.00	1,561.30
Total Operation and Maintenance	28,561.56	0.00	0.00	28,561.56
Other				
430802 - Stock For Resale - Trees	168.00	0.00	0.00	168.00
430804 - O&M One-Call Services	28.33	0.00	0.00	28.33
Total Other	196.33	0.00	0.00	196.33
Total Operation & Maintenance	40,028.36	0.00	0.00	40,028.36
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	2,729.85	0.00	0.00	2,729.85
440102 - Director Mileage Expense	3,228.50	0.00	0.00	3,228.50
440104 - Computer Stipend	1,150.00	0.00	0.00	1,150.00
Total Director Expense	7,108.35	0.00	0.00	7,108.35
Employee Benefits				
440301 - Dental Insurance	5,173.74	0.00	0.00	5,173.74
440302 - Health Insurance	94,141.80	0.00	0.00	94,141.80
440303 - Retirement Benefit - 414H	17,374.96	0.00	0.00	17,374.96
440306 - Workmans Comp Benefit	2,893.02	0.00	0.00	2,893.02
440307 - Employee Benefits - Other	(190.60)	0.00	0.00	(190.60)
440309 - Flexible Spending Fee	67.50	0.00	0.00	67.50
Total Employee Benefits	119,460.42	0.00	0.00	119,460.42
Payroll Taxes				
440401 - FICA - ER	18,469.26	0.00	0.00	18,469.26
440402 - Medicare - ER	4,319.34	0.00	0.00	4,319.34
Total Payroll Taxes	22,788.60	0.00	0.00	22,788.60
Personnel Expense				
440501 - Personnel Meeting Exp	10,025.13	0.00	0.00	10,025.13
440502 - Personnel Mileage Exp	1,043.97	0.00	0.00	1,043.97
440504 - Personnel Uniform Exp	594.78	0.00	0.00	594.78

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 09/30/2023	Rural Water-Bruno Year To Date 09/30/2023	Rural Water-Colon Year To Date 09/30/2023	All Districts Year To Date 09/30/2023
Total Personnel Expense	11,663.88	0.00	0.00	11,663.88
Salaries				
440601 - Salaries - Administration	56,468.52	0.00	0.00	56,468.52
440602 - Salaries - Clerical	6,774.12	0.00	0.00	6,774.12
440604 - Salaries - I & E	24,012.42	0.00	0.00	24,012.42
440605 - Salaries - Op & Maint	44,403.09	0.00	0.00	44,403.09
440606 - NRCS Support	65,358.72	0.00	0.00	65,358.72
440607 - Salaries - Projects	22,362.60	0.00	0.00	22,362.60
440608 - Salaries - Water	94,176.64	0.00	0.00	94,176.64
440616 - Lake Wanhoo Park Op.	35,096.56	0.00	0.00	35,096.56
Total Salaries	348,652.67	0.00	0.00	348,652.67
Total Personnel Expenses	509,673.92	0.00	0.00	509,673.92
Projects Expenses				
Inter-Governmental				
450119 - JWMA Dodge Co	20,210.00	0.00	0.00	20,210.00
Total Inter-Governmental	20,210.00	0.00	0.00	20,210.00
Total Projects Expenses	20,210.00	0.00	0.00	20,210.00
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	5,217.00	0.00	0.00	5,217.00
460103 - GWMP - Nitrogen Classes	1,730.00	0.00	0.00	1,730.00
460110 - Basin Wide Water Plan	2,499.97	0.00	0.00	2,499.97
460111 - Flow Meter Maintenance	80.00	0.00	0.00	80.00
Total Groundwater Management Plan	9,526.97	0.00	0.00	9,526.97
Groundwater Programs				
460201 - Decommissioned Wells	5,530.23	0.00	0.00	5,530.23
460204 - GW Quality Program	6,323.51	0.00	0.00	6,323.51
460206 - Monitoring Wells	2,658.84	0.00	0.00	2,658.84
460213 - GW Memberships and Subscriptions	1,972.50	0.00	0.00	1,972.50
Total Groundwater Programs	16,485.08	0.00	0.00	16,485.08
Regulatory				
460301 - Chemigation	293.08	0.00	0.00	293.08
Total Regulatory	293.08	0.00	0.00	293.08
Surface Water Programs				
460403 - Stream Flow	18,190.00	0.00	0.00	18,190.00
Total Surface Water Programs	18,190.00	0.00	0.00	18,190.00
Special Projects				
460504 - ENWRA	7,500.00	0.00	0.00	7,500.00
460519 - Hydrological Study	16,442.13	0.00	0.00	16,442.13
Total Special Projects	23,942.13	0.00	0.00	23,942.13
Land Treatment				
450204 - Shell Creek	1,086.34	0.00	0.00	1,086.34
450803 - Shell Creek Watershed Plan 319	15,323.66	0.00	0.00	15,323.66
450805 - Shell Creek Phase I (New)	29,130.52	0.00	0.00	29,130.52
Total Land Treatment	45,540.52	0.00	0.00	45,540.52
Total Water Expenses	113,977.78	0.00	0.00	113,977.78
Rural Water District Expenses				
570201 - Water Purchase	0.00	8,494.62	4,153.53	12,648.15
570204 - Testing	0.00	45.00	235.00	280.00
570206 - Repair	0.00	0.00	11.77	11.77
570207 - Other Expenses	0.00	0.00	104.95	104.95
570208 - Lpnnrd Adm. Fee	0.00	765.35	769.95	1,535.30
570210 - Health/Life/Vision/LTD - ER	0.00	619.71	929.54	1,549.25
570211 - Dental - ER	0.00	67.30	100.97	168.27
570212 - 414H ER Contributions	0.00	199.65	299.47	499.12
570215 - ER Social Security Tax	0.00	232.75	325.45	558.20
570216 - ER Medicare Tax	0.00	54.43	76.11	130.54
570217 - Salaries	0.00	1,950.66	3,307.40	5,258.06
570219 - Fees And Licenses	0.00	51.39	77.04	128.43
570220 - Rural Water One-Call	0.00	4.44	18.57	23.01
570221 - Rural Water Hand Tools & Supplies	0.00	5.78	28.98	34.76
570222 - RW Dues And Memberships	0.00	220.00	330.00	550.00
570223 - Rural Water Gasoline	0.00	222.81	87.27	310.08
570231 - Rural Water Equipment Upkeep	0.00	188.04	282.07	470.11
570308 - Colon Meter House Expense	0.00	0.00	256.25	256.25

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

	Natural Resources District Year To Date 09/30/2023	Rural Water-Bruno Year To Date 09/30/2023	Rural Water-Colon Year To Date 09/30/2023	All Districts Year To Date 09/30/2023
570309 - Colon Sewer Collections	0.00	0.00	7,371.00	7,371.00
Total Rural Water District Expenses	0.00	13,121.93	18,765.32	31,887.25
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	145,356.66	2,033.73	4,298.70	151,689.09
908350 - Amortization Expense - Colon	0.00	0.00	12.51	12.51
Total Depreciation	145,356.66	2,033.73	4,311.21	151,701.60
Total Depreciation Expense	145,356.66	2,033.73	4,311.21	151,701.60
Total Expenses	930,173.90	15,155.66	23,357.48	968,687.04
Total Change in Net Position	\$ (433,312.50)	\$ 166.16	\$ 3,015.34	\$ (430,131.00)

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

	Month Ending 09/30/2023 <small>MTD Actual</small>	Year To Date 09/30/2023 <small>FYTD Actual</small>	Annual Budget June 30, 2024 <small>FY2024</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Income					
Federal Income					
303206 - Wahoo Creek 319 Grant	0.00	0.00	50,000.00	(50,000.00)	0.00 %
303207 - Shell Creek 319 Grant	10,524.77	14,324.82	160,000.00	(145,675.18)	8.95 %
303225 - Wahoo Creek WS PL566	46,433.71	127,800.46	694,000.00	(566,199.54)	18.42 %
303960 - Hazard Mitigation - Federal	0.00	0.00	75,000.00	(75,000.00)	0.00 %
303961 - FEMA - Flood Funds	0.00	0.00	1,491,585.00	(1,491,585.00)	0.00 %
303963 - FEMA - 428 Funds	0.00	0.00	280,704.00	(280,704.00)	0.00 %
303964 - Federal - NRCS	2,681.60	2,681.60	100,000.00	(97,318.40)	2.68 %
303965 - Federal Wanahoo - Stilling	0.00	0.00	696,452.00	(696,452.00)	0.00 %
Total Federal Income	59,640.08	144,806.88	3,547,741.00	(3,402,934.12)	4.08 %
State Income					
301201 - Natural Resources WQ Fund	0.00	16,354.75	52,000.00	(35,645.25)	31.45 %
301202 - Decommissioned Wells	0.00	0.00	4,300.00	(4,300.00)	0.00 %
301203 - Motor Vehicle Pro-Rate	984.90	1,505.78	8,400.00	(6,894.22)	17.93 %
301303 - Sand Creek NRDF	0.00	0.00	20,000.00	(20,000.00)	0.00 %
301309 - Water Sustainability Fund	3,523.28	9,865.28	165,000.00	(155,134.72)	5.98 %
301310 - Shell Creek NET	29,130.52	30,679.36	100,000.00	(69,320.64)	30.68 %
301325 - JEDI Funding	18,442.35	117,320.97	800,000.00	(682,679.03)	14.67 %
301800 - State Grant - Whip/Ne Wild	0.00	0.00	500.00	(500.00)	0.00 %
301900 - State Grant - NE Buffer Strip	0.00	0.00	51,000.00	(51,000.00)	0.00 %
304100 - Lake Wanahoo - Other	0.00	1,320.00	25,000.00	(23,680.00)	5.28 %
Total State Income	52,081.05	177,046.14	1,226,200.00	(1,049,153.86)	14.44 %
Local Income					
304105 - Education Building Rent	970.00	4,170.00	17,000.00	(12,830.00)	24.53 %
304112 - Dirt Sales - Wanahoo	389.37	1,327.77	10,000.00	(8,672.23)	13.28 %
304200 - Washington D.C. Reimbursements	(122.46)	(122.46)	0.00	(122.46)	0.00 %
304400 - Flow Meter Maint. Reimb.	36.00	180.00	3,100.00	(2,920.00)	5.81 %
304500 - JWMA B	0.00	15,157.50	15,000.00	157.50	101.05 %
Total Local Income	1,272.91	20,712.81	45,100.00	(24,387.19)	45.93 %
Property Tax Income					
305100 - General Fund Property Taxes-Boone	1,305.42	2,227.11	117,500.00	(115,272.89)	1.90 %
305200 - General Fund Property Taxes-Butler	170.04	243.33	400,000.00	(399,756.67)	0.06 %
305300 - General Fund Property Taxes-Colfax	80.44	241.69	330,000.00	(329,758.31)	0.07 %
305400 - General Fund Property Taxes-Dodge	172.72	2,436.01	1,113,000.00	(1,110,563.99)	0.22 %
305500 - General Fund Property Taxes-Madison	10.36	21.28	51,000.00	(50,978.72)	0.04 %
305600 - General Fund Property Taxes-Platte	99.41	175.53	464,000.00	(463,824.47)	0.04 %
305700 - General Fund Property Taxes-Saunders	234.59	802.76	1,275,000.00	(1,274,197.24)	0.06 %
Total Property Tax Income	2,072.98	6,147.71	3,750,500.00	(3,744,352.29)	0.16 %
Investment Income					
311350 - Interest - NPAIT Elkhorn	12.31	37.16	102.00	(64.84)	36.43 %
311400 - Interest - NPAIT Wanahoo SRA	2,039.26	6,152.23	15,700.00	(9,547.77)	39.19 %
311450 - Interest Income-Elkhorn IPA	0.00	19.40	200.00	(180.60)	9.70 %
311500 - Interest - NPAIT NRD	10.69	32.14	90.00	(57.86)	35.71 %
311600 - Interest - STFIT NRD	15,375.30	44,590.16	106,000.00	(61,409.84)	42.07 %
311700 - Interest - UBT NRD	99.92	267.93	875.00	(607.07)	30.62 %
Total Investment Income	17,537.48	51,099.02	122,967.00	(71,867.98)	41.56 %
Miscellaneous Income					

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

	Month Ending 09/30/2023	Year To Date 09/30/2023	Annual Budget June 30, 2024	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2024		
309100 - Sales - Trees	0.00	0.00	20,000.00	(20,000.00)	0.00 %
309350 - Sales - Well Permits	50.00	200.00	3,000.00	(2,800.00)	6.67 %
309360 - Sales - Sample Kits	160.00	1,800.00	4,500.00	(2,700.00)	40.00 %
309400 - Sales - Other	1,200.00	2,950.00	4,500.00	(1,550.00)	65.56 %
309500 - Equipment Rent	675.00	4,434.11	4,000.00	434.11	110.85 %
310000 - Chemigation Permits	0.00	1,445.00	25,000.00	(23,555.00)	5.78 %
310100 - Check Valve Sales	0.00	0.00	600.00	(600.00)	0.00 %
310200 - Czechland Camping Fees	1,287.41	4,110.24	12,000.00	(7,889.76)	34.25 %
310201 - Wanahoo Park Permits	4,059.21	21,024.76	110,000.00	(88,975.24)	19.11 %
310202 - Lake Wanahoo Camping	12,525.10	46,683.03	125,000.00	(78,316.97)	37.35 %
312000 - Salaries-Other NRD	0.00	0.00	79,000.00	(79,000.00)	0.00 %
313000 - Miscellaneous Income	10,716.26	12,036.28	18,000.00	(5,963.72)	66.87 %
315000 - RWD Administrative Fees	521.75	1,535.30	5,500.00	(3,964.70)	27.91 %
316000 - Employee/Director Reimb	1,401.05	830.12	2,000.00	(1,169.88)	41.51 %
317000 - Loss Or Gain On Sale Of Assets	0.00	0.00	120,000.00	(120,000.00)	0.00 %
318000 - Special Project Income	0.00	0.00	1,000.00	(1,000.00)	0.00 %
318500 - Change in COE Revenue	0.00	0.00	115,000.00	(115,000.00)	0.00 %
Total Miscellaneous Income	32,595.78	97,048.84	649,100.00	(552,051.16)	14.95 %
Total Income	165,200.28	496,861.40	9,341,608.00	(8,844,746.60)	5.32 %
Expenses					
Administration Expenses					
Bonds					
410100 - Bonds	0.00	0.00	1,400.00	(1,400.00)	0.00 %
Total Bonds	0.00	0.00	1,400.00	(1,400.00)	0.00 %
Dues & Membership					
410201 - Dues & Membership - Chamber	0.00	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	148.00	444.00	1,776.00	(1,332.00)	25.00 %
410203 - Dues - NARD	2,714.66	8,039.57	32,575.00	(24,535.43)	24.68 %
410204 - Dues - NWRA	0.00	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	0.00	60.00	3,200.00	(3,140.00)	1.88 %
Total Dues & Membership	2,862.66	10,493.57	39,951.00	(29,457.43)	26.27 %
Fees and Licenses					
410302 - NRD Fees And Licenses	50.00	50.00	10,000.00	(9,950.00)	0.50 %
410304 - NRD Union Bank Fees	39.56	93.68	600.00	(506.32)	15.61 %
Total Fees and Licenses	89.56	143.68	10,600.00	(10,456.32)	1.36 %
GIS					
410401 - GIS Activities	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total GIS	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Insurance					
410501 - Insurance-Auto	986.08	2,958.24	15,000.00	(12,041.76)	19.72 %
410502 - Insurance-Errors & Omissions	535.42	1,606.26	7,100.00	(5,493.74)	22.62 %
410504 - Insurance-Liability	5,141.17	15,423.51	71,000.00	(55,576.49)	21.72 %
410505 - Insurance-Property	1,648.08	5,000.24	22,000.00	(16,999.76)	22.73 %
Total Insurance	8,310.75	24,988.25	115,100.00	(90,111.75)	21.71 %
Legal Notices					
410701 - Legal Notices	531.80	899.77	4,000.00	(3,100.23)	22.49 %
410702 - Other Notices and Advertising	0.00	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	531.80	899.77	4,100.00	(3,200.23)	21.95 %
Maintenance Contracts					

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

	Month Ending 09/30/2023	Year To Date 09/30/2023	Annual Budget June 30, 2024	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2024		
410800 - Maintenance Contracts	295.20	9,239.55	5,000.00	4,239.55	184.79 %
Total Maintenance Contracts	295.20	9,239.55	5,000.00	4,239.55	184.79 %
Office Supply & Expense					
410901 - Copier Supplies	0.00	0.00	1,000.00	(1,000.00)	0.00 %
410902 - Office Supplies & Equip	81.25	911.33	5,500.00	(4,588.67)	16.57 %
410903 - Franklin Supplies	0.00	0.00	500.00	(500.00)	0.00 %
410904 - Letterhead, Envelopes & Forms	0.00	0.00	2,000.00	(2,000.00)	0.00 %
410905 - Reference Books	0.00	0.00	1,000.00	(1,000.00)	0.00 %
410906 - Office Expense - Other	7.18	252.06	2,500.00	(2,247.94)	10.08 %
Total Office Supply & Expense	88.43	1,163.39	12,500.00	(11,336.61)	9.31 %
Computer Supply & Expense					
411002 - Computer Consultant	400.00	1,200.00	6,000.00	(4,800.00)	20.00 %
411003 - Computer Repairs & Parts	0.00	766.25	1,500.00	(733.75)	51.08 %
411004 - Computer Software	941.01	(22.31)	13,500.00	(13,522.31)	(0.17) %
411005 - Computer Magazines/Video	0.00	0.00	100.00	(100.00)	0.00 %
411006 - Email	248.40	745.20	3,000.00	(2,254.80)	24.84 %
411011 - Computers & Equipment	0.00	2,096.12	8,000.00	(5,903.88)	26.20 %
411012 - Website Design & Hosting	0.00	0.00	350.00	(350.00)	0.00 %
Total Computer Supply & Expense	1,589.41	4,785.26	32,450.00	(27,664.74)	14.75 %
Postage					
411200 - Postage	1,024.95	1,137.45	6,500.00	(5,362.55)	17.50 %
Total Postage	1,024.95	1,137.45	6,500.00	(5,362.55)	17.50 %
Professional Services					
411301 - Prof Serv-Accounting	6,750.00	20,250.00	87,900.00	(67,650.00)	23.04 %
411302 - Prof Serv-Annual Audit	0.00	0.00	14,150.00	(14,150.00)	0.00 %
411304 - Prof Serv-Legal - General	500.00	2,314.00	12,000.00	(9,686.00)	19.28 %
411305 - Prof Serv-Legal-Other	0.00	0.00	3,000.00	(3,000.00)	0.00 %
411307 - Prof Services-Other	0.00	0.00	3,000.00	(3,000.00)	0.00 %
411311 - Washington Expense	2,100.00	6,300.00	26,400.00	(20,100.00)	23.86 %
Total Professional Services	9,350.00	28,864.00	146,450.00	(117,586.00)	19.71 %
Rent Expense					
411400 - Rent Expense	284.22	284.22	1,700.00	(1,415.78)	16.72 %
Total Rent Expense	284.22	284.22	1,700.00	(1,415.78)	16.72 %
Support to Organizations					
411501 - Locally Lead Conservation Groups	0.00	0.00	500.00	(500.00)	0.00 %
411502 - R C & D Organizations	0.00	0.00	500.00	(500.00)	0.00 %
Total Support to Organizations	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Telephone Expense					
411601 - Telephone - Cellular	968.77	3,010.26	13,500.00	(10,489.74)	22.30 %
411602 - Local Phone & Internet	783.43	2,281.08	9,000.00	(6,718.92)	25.35 %
411605 - Director iPad Cell Service	0.00	0.00	100.00	(100.00)	0.00 %
Total Telephone Expense	1,752.20	5,291.34	22,600.00	(17,308.66)	23.41 %
Utilities					
411700 - Utilities Expense	855.22	2,507.07	13,000.00	(10,492.93)	19.29 %
Total Utilities	855.22	2,507.07	13,000.00	(10,492.93)	19.29 %
Total Administration Expenses	27,034.40	89,797.55	414,351.00	(324,553.45)	21.67 %
Information & Education Expenses					
Education					
420103 - Land & Range Judging Contest	0.00	0.00	1,000.00	(1,000.00)	0.00 %

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

	Month Ending 09/30/2023	Year To Date 09/30/2023	Annual Budget June 30, 2024	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2024		
420104 - Outdoor Classrooms	500.00	567.47	2,500.00	(1,932.53)	22.70 %
420106 - Miscellaneous Education Expense	0.00	0.00	500.00	(500.00)	0.00 %
420107 - Water Testing Event	0.00	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	0.00	0.00	3,500.00	(3,500.00)	0.00 %
420109 - Education Outreach	5.37	395.80	3,500.00	(3,104.20)	11.31 %
Total Education	505.37	963.27	11,500.00	(10,536.73)	8.38 %
Information					
420201 - Annual Report/Viaduct	0.00	5,740.52	14,000.00	(8,259.48)	41.00 %
420202 - Books And Pamphlets	0.00	0.00	500.00	(500.00)	0.00 %
420203 - Expositions And Display	0.00	250.00	2,000.00	(1,750.00)	12.50 %
420205 - Phrography, Cameras, Video	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	(30.00)	83.00	1,500.00	(1,417.00)	5.53 %
420209 - Ktic Ad	203.00	637.00	3,500.00	(2,863.00)	18.20 %
420211 - E-Ads	140.00	420.00	1,700.00	(1,280.00)	24.71 %
420212 - TV Promotion	499.00	998.00	3,500.00	(2,502.00)	28.51 %
420213 - Promotion Videos	0.00	0.00	3,000.00	(3,000.00)	0.00 %
Total Information	812.00	8,128.52	31,300.00	(23,171.48)	25.97 %
Scholarships and Grants					
420305 - Camp And Workshop Scholarships	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	1,500.00	3,000.00	(1,500.00)	50.00 %
420309 - Middle/High School Natural Resources Grant	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Scholarships and Grants	0.00	1,500.00	7,000.00	(5,500.00)	21.43 %
Other					
420401 - Art Supplies	82.03	82.03	250.00	(167.97)	32.81 %
420402 - Cooperative Projects/Donations	0.00	0.00	500.00	(500.00)	0.00 %
420404 - Promotional Materials	455.81	455.81	4,000.00	(3,544.19)	11.40 %
420405 - Recognition Banquet & Awards	0.00	0.00	2,000.00	(2,000.00)	0.00 %
420407 - Cooperative Partnerships	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	537.84	537.84	9,250.00	(8,712.16)	5.81 %
Total Information & Education Expenses	1,855.21	11,129.63	59,050.00	(47,920.37)	18.85 %
Operation & Maintenance					
Auto and Truck					
430101 - Auto & Truck Gas	1,472.98	6,713.64	25,000.00	(18,286.36)	26.85 %
430102 - Auto & Truck R&M	108.66	2,757.07	7,000.00	(4,242.93)	39.39 %
Total Auto and Truck	1,581.64	9,470.71	32,000.00	(22,529.29)	29.60 %
Building Maintenance					
430201 - Bldg Maintenance	94.90	119.44	3,500.00	(3,380.56)	3.41 %
430202 - Office Cleaning	495.00	1,430.00	6,100.00	(4,670.00)	23.44 %
430203 - Garbage Maintenance	83.44	250.32	1,200.00	(949.68)	20.86 %
Total Building Maintenance	673.34	1,799.76	10,800.00	(9,000.24)	16.66 %
Community Forestry Program					
430300 - Community Forestry	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Community Forestry Program	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Operation and Maintenance					
430401 - Czechland & Homestead	1,848.72	3,607.85	6,000.00	(2,392.15)	60.13 %
430402 - Equipment Upkeep	9.16	879.20	12,000.00	(11,120.80)	7.33 %

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

	Month Ending 09/30/2023 <small>MTD Actual</small>	Year To Date 09/30/2023 <small>FYTD Actual</small>	Annual Budget June 30, 2024 <small>FY2024</small>	\$ Difference Annual Budget	Percentage Annual Budget
430403 - Operation & Maintenance	1,599.98	3,134.97	166,000.00	(162,865.03)	1.89 %
430404 - Tree Supplies	0.00	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	832.01	4,298.03	60,000.00	(55,701.97)	7.16 %
430407 - Monitoring Wanahoo Dam	0.00	0.00	17,000.00	(17,000.00)	0.00 %
430408 - Wanahoo Rec Mgmt	3,676.08	15,080.21	55,000.00	(39,919.79)	27.42 %
430409 - Lake Wanahoo Education Building	475.29	1,561.30	10,000.00	(8,438.70)	15.61 %
Total Operation and Maintenance	8,441.24	28,561.56	326,250.00	(297,688.44)	8.75 %
Project Repairs					
430503 - Project Repairs - Other	0.00	0.00	1,000.00	(1,000.00)	0.00 %
430504 - Rawhide Channel Maintenance	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	0.00	3,000.00	(3,000.00)	0.00 %
Steam Bank Stabilization					
430601 - Stream Bank - Perennial Streams	0.00	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	0.00	0.00	10,000.00	(10,000.00)	0.00 %
Total Steam Bank Stabilization	0.00	0.00	15,000.00	(15,000.00)	0.00 %
Wildlife Habitat Programs					
430701 - Wild Nebraska	0.00	0.00	50,000.00	(50,000.00)	0.00 %
Total Wildlife Habitat Programs	0.00	0.00	50,000.00	(50,000.00)	0.00 %
Other					
430801 - NRCS Flags	0.00	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	168.00	168.00	13,000.00	(12,832.00)	1.29 %
430803 - Lower Platte Weed Mgmt Area	0.00	0.00	30,000.00	(30,000.00)	0.00 %
430804 - O&M One-Call Services	8.57	28.33	50.00	(21.67)	56.66 %
430805 - IceJam Monitoring	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	176.57	196.33	44,550.00	(44,353.67)	0.44 %
Total Operation & Maintenance	10,872.79	40,028.36	483,600.00	(443,571.64)	8.28 %
Personnel Expenses					
Director Expense					
440101 - Director Meeting Expense	1,050.40	2,729.85	18,000.00	(15,270.15)	15.17 %
440102 - Director Mileage Expense	3,228.50	3,228.50	17,000.00	(13,771.50)	18.99 %
440104 - Computer Stipend	1,150.00	1,150.00	5,700.00	(4,550.00)	20.18 %
Total Director Expense	5,428.90	7,108.35	40,700.00	(33,591.65)	17.47 %
Director Per Diem					
440200 - Director Per Diem	0.00	0.00	38,000.00	(38,000.00)	0.00 %
Total Director Per Diem	0.00	0.00	38,000.00	(38,000.00)	0.00 %
Employee Benefits					
440301 - Dental Insurance	1,681.84	5,173.74	24,000.00	(18,826.26)	21.56 %
440302 - Health Insurance	28,482.65	94,141.80	370,000.00	(275,858.20)	25.44 %
440303 - Retirement Benefit - 414H	8,422.77	17,374.96	75,000.00	(57,625.04)	23.17 %
440304 - Retirement Benefit - 457 Plan	0.00	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	0.00	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	964.34	2,893.02	20,000.00	(17,106.98)	14.47 %
440307 - Employee Benefits - Other	(126.54)	(190.60)	2,500.00	(2,690.60)	(7.62) %
440309 - Flexible Spending Fee	22.50	67.50	300.00	(232.50)	22.50 %
440311 - Unemployment Insurance Benefit	0.00	0.00	5,000.00	(5,000.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	0.00	10,000.00	(10,000.00)	0.00 %
Total Employee Benefits	39,447.56	119,460.42	513,800.00	(394,339.58)	23.25 %
Payroll Taxes					
440401 - FICA - ER	8,644.73	18,469.26	79,500.00	(61,030.74)	23.23 %

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

	Month Ending 09/30/2023 <small>MTD Actual</small>	Year To Date 09/30/2023 <small>FYTD Actual</small>	Annual Budget June 30, 2024 <small>FY2024</small>	\$ Difference Annual Budget	Percentage Annual Budget
440402 - Medicare - ER	2,021.68	4,319.34	18,650.00	(14,330.66)	23.16 %
Total Payroll Taxes	10,666.41	22,788.60	98,150.00	(75,361.40)	23.22 %
Personnel Expense					
440501 - Personnel Meeting Exp	6,495.83	10,025.13	30,000.00	(19,974.87)	33.42 %
440502 - Personnel Mileage Exp	132.97	1,043.97	3,500.00	(2,456.03)	29.83 %
440503 - Safety Committee	0.00	0.00	1,000.00	(1,000.00)	0.00 %
440504 - Personnel Uniform Exp	489.80	594.78	2,500.00	(1,905.22)	23.79 %
440505 - Personnel Exp-Other	0.00	0.00	2,500.00	(2,500.00)	0.00 %
Total Personnel Expense	7,118.60	11,663.88	39,500.00	(27,836.12)	29.53 %
Salaries					
440601 - Salaries - Administration	28,234.26	56,468.52	244,000.00	(187,531.48)	23.14 %
440602 - Salaries - Clerical	3,387.06	6,774.12	29,500.00	(22,725.88)	22.96 %
440603 - Employee Recognition Program	0.00	0.00	1,300.00	(1,300.00)	0.00 %
440604 - Salaries - I & E	12,006.21	24,012.42	104,054.00	(80,041.58)	23.08 %
440605 - Salaries - Op & Maint	20,929.97	44,403.09	206,500.00	(162,096.91)	21.50 %
440606 - NRCS Support	20,046.81	65,358.72	216,500.00	(151,141.28)	30.19 %
440607 - Salaries - Projects	11,181.30	22,362.60	97,000.00	(74,637.40)	23.05 %
440608 - Salaries - Water	40,386.04	94,176.64	342,500.00	(248,323.36)	27.50 %
440611 - Salaries - Rural Water	0.00	0.00	5,000.00	(5,000.00)	0.00 %
440616 - Lake Wanhoo Park Op.	14,427.66	35,096.56	100,000.00	(64,903.44)	35.10 %
Total Salaries	150,599.31	348,652.67	1,346,354.00	(997,701.33)	25.90 %
Total Personnel Expenses	213,260.78	509,673.92	2,076,504.00	(1,566,830.08)	24.54 %
Projects Expenses					
Inter-Governmental					
450110 - Platte Center Bank Stab. Phase LI	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450114 - Trails	0.00	0.00	15,000.00	(15,000.00)	0.00 %
450115 - Dike & Drainage Assistance	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450119 - JWMAB Dodge Co	0.00	20,210.00	186,500.00	(166,290.00)	10.84 %
450123 - Hazard Mitigation Update	0.00	0.00	75,000.00	(75,000.00)	0.00 %
Total Inter-Governmental	0.00	20,210.00	286,500.00	(266,290.00)	7.05 %
Special Projects					
450305 - Special Projects-Other	0.00	0.00	31,500.00	(31,500.00)	0.00 %
450309 - SA No-Till Conf/Shell Creek	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Special Projects	0.00	0.00	32,500.00	(32,500.00)	0.00 %
Wanhoo					
450506 - Lake Level Mgmt Plan	0.00	0.00	50,000.00	(50,000.00)	0.00 %
450509 - Wanhoo - Other	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanhoo	0.00	0.00	55,000.00	(55,000.00)	0.00 %
Other Projects					
450705 - Schuyler 205	0.00	0.00	13,000.00	(13,000.00)	0.00 %
450711 - Bailey Levee	0.00	0.00	58,200.00	(58,200.00)	0.00 %
Total Other Projects	0.00	0.00	71,200.00	(71,200.00)	0.00 %
Platte River Corridor Alliance					
411101 - PRCA - Administration	0.00	0.00	1,000.00	(1,000.00)	0.00 %
411129 - USGS Monitoring at Leshara	0.00	0.00	5,320.00	(5,320.00)	0.00 %
Total Platte River Corridor Alliance	0.00	0.00	6,320.00	(6,320.00)	0.00 %
Total Projects Expenses	0.00	20,210.00	451,520.00	(431,310.00)	4.48 %
Water Expenses					
Groundwater Management Plan					

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

	Month Ending 09/30/2023	Year To Date 09/30/2023	Annual Budget June 30, 2024	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2024		
460101 - GWMP - Cost - Share	2,432.00	5,217.00	15,000.00	(9,783.00)	34.78 %
460102 - GWMP - Information & Education	0.00	0.00	1,000.00	(1,000.00)	0.00 %
460103 - GWMP - Nitrogen Classes	0.00	1,730.00	3,000.00	(1,270.00)	57.67 %
460104 - GWMP - Permits	0.00	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	833.32	2,499.97	10,000.00	(7,500.03)	25.00 %
460111 - Flow Meter Maintenance	0.00	80.00	24,000.00	(23,920.00)	0.33 %
Total Groundwater Management Plan	3,265.32	9,526.97	53,100.00	(43,573.03)	17.94 %
Groundwater Programs					
460201 - Decommissioned Wells	1,067.80	5,530.23	19,000.00	(13,469.77)	29.11 %
460203 - GW Levels	0.00	0.00	1,000.00	(1,000.00)	0.00 %
460204 - GW Quality Program	2,099.30	6,323.51	15,000.00	(8,676.49)	42.16 %
460205 - Mead - NOP	0.00	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	509.75	2,658.84	25,000.00	(22,341.16)	10.64 %
460209 - Groundwater Programs Other	0.00	0.00	3,000.00	(3,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	657.50	1,972.50	8,400.00	(6,427.50)	23.48 %
Total Groundwater Programs	4,334.35	16,485.08	71,750.00	(55,264.92)	22.98 %
Regulatory					
460301 - Chemigation	0.00	293.08	1,000.00	(706.92)	29.31 %
460302 - Irrigation Runoff	0.00	0.00	750.00	(750.00)	0.00 %
Total Regulatory	0.00	293.08	1,750.00	(1,456.92)	16.75 %
Surface Water Programs					
460403 - Stream Flow	0.00	18,190.00	17,800.00	390.00	102.19 %
Total Surface Water Programs	0.00	18,190.00	17,800.00	390.00	102.19 %
Special Projects					
460503 - Special Projects - Other	0.00	0.00	5,000.00	(5,000.00)	0.00 %
460504 - ENWRA	2,500.00	7,500.00	32,000.00	(24,500.00)	23.44 %
460519 - Hydrological Study	5,872.13	16,442.13	290,000.00	(273,557.87)	5.67 %
460520 - NET Grant	0.00	0.00	70,000.00	(70,000.00)	0.00 %
460521 - Lower Platte Consortium	0.00	0.00	250.00	(250.00)	0.00 %
Total Special Projects	8,372.13	23,942.13	397,250.00	(373,307.87)	6.03 %
Land Treatment					
450201 - Ne Buffer Strip	0.00	0.00	51,000.00	(51,000.00)	0.00 %
450204 - Shell Creek	294.34	1,086.34	20,000.00	(18,913.66)	5.43 %
450206 - Emergency Terrace Repair	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	0.00	3,000.00	(3,000.00)	0.00 %
450802 - Wahoo Creek Watershed Plan-319	0.00	0.00	30,000.00	(30,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	10,524.77	15,323.66	120,000.00	(104,676.34)	12.77 %
450805 - Shell Creek Phase I (New)	29,130.52	29,130.52	100,000.00	(70,869.48)	29.13 %
450807 - Wahoo Creek Phase II	0.00	0.00	20,000.00	(20,000.00)	0.00 %
450809 - Sand Creek Dams-Conservation	0.00	0.00	50,000.00	(50,000.00)	0.00 %
Total Land Treatment	39,949.63	45,540.52	424,000.00	(378,459.48)	10.74 %
Total Water Expenses	55,921.43	113,977.78	965,650.00	(851,672.22)	11.80 %
Total Expenses	308,944.61	784,817.24	4,450,675.00	(3,665,857.76)	17.63 %
Total Change in Net Position	(143,744.33)	(287,955.84)	4,890,933.00	(5,178,888.84)	(5.89) %

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

	Month Ending 09/30/2023 <small>MTD Actual</small>	Year To Date 09/30/2023 <small>FYTD Actual</small>	Annual Budget June 30, 2024 <small>FY2024</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	4,833.50	15,306.75	44,000.00	(28,693.25)	34.79 %
304261 - Other Revenue	4.54	15.07	2,000.00	(1,984.93)	0.75 %
Total Rural Water Income	4,838.04	15,321.82	46,000.00	(30,678.18)	33.31 %
Rural Water District Expenses					
570201 - Water Purchase	2,652.23	8,494.62	16,000.00	(7,505.38)	53.09 %
570204 - Testing	15.00	45.00	600.00	(555.00)	7.50 %
570206 - Repair	0.00	0.00	1,000.00	(1,000.00)	0.00 %
570207 - Other Expenses	0.00	0.00	680.00	(680.00)	0.00 %
570208 - Lpnrnd Adm. Fee	241.68	765.35	2,200.00	(1,434.65)	34.79 %
570210 - Health/Life/Vision/LTD - ER	202.16	619.71	2,600.00	(1,980.29)	23.84 %
570211 - Dental - ER	21.72	67.30	300.00	(232.70)	22.43 %
570212 - 414H ER Contributions	84.01	199.65	800.00	(600.35)	24.96 %
570215 - ER Social Security Tax	107.70	232.75	1,080.00	(847.25)	21.55 %
570216 - ER Medicare Tax	25.19	54.43	260.00	(205.57)	20.93 %
570217 - Salaries	1,063.04	1,950.66	10,000.00	(8,049.34)	19.51 %
570219 - Fees And Licenses	17.13	51.39	640.00	(588.61)	8.03 %
570220 - Rural Water One-Call	0.86	4.44	50.00	(45.56)	8.88 %
570221 - Rural Water Hand Tools & Supplies	0.00	5.78	200.00	(194.22)	2.89 %
570222 - RW Dues And Memberships	220.00	220.00	80.00	140.00	275.00 %
570223 - Rural Water Gasoline	72.07	222.81	800.00	(577.19)	27.85 %
570224 - Rural Water Personnel Meeting	0.00	0.00	400.00	(400.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	0.00	1,000.00	(1,000.00)	0.00 %
570231 - Rural Water Equipment Upkeep	0.00	188.04	1,000.00	(811.96)	18.80 %
570232 - Rural Water Compensated Absences	0.00	0.00	400.00	(400.00)	0.00 %
Total Rural Water District Expenses	4,722.79	13,121.93	40,090.00	(26,968.07)	32.73 %
Total Change in Net Position	115.25	2,199.89	5,910.00	(3,710.11)	37.22 %

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

	Month Ending 09/30/2023 <small>MTD Actual</small>	Year To Date 09/30/2023 <small>FYTD Actual</small>	Annual Budget June 30, 2024 <small>FY2024</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	5,601.30	15,398.76	66,000.00	(50,601.24)	23.33 %
304275 - Colon Hook Up Fees	0.00	0.00	3,000.00	(3,000.00)	0.00 %
304295 - Colon Sewer Fees	2,457.00	7,371.00	30,000.00	(22,629.00)	24.57 %
304261 - Other Revenue	3,179.56	3,485.54	3,000.00	485.54	116.18 %
Total Rural Water Income	11,237.86	26,255.30	102,000.00	(75,744.70)	25.74 %
Investment Income					
304350 - Colon RW Interest - NPAIT	38.97	117.52	320.00	(202.48)	36.73 %
Total Investment Income	38.97	117.52	320.00	(202.48)	36.73 %
Rural Water District Expenses					
570201 - Water Purchase	1,793.46	4,153.53	24,000.00	(19,846.47)	17.31 %
570204 - Testing	205.00	235.00	900.00	(665.00)	26.11 %
570206 - Repair	0.00	11.77	3,000.00	(2,988.23)	0.39 %
570207 - Other Expenses	49.95	104.95	1,020.00	(915.05)	10.29 %
570208 - Lpnrnd Adm. Fee	280.07	769.95	3,300.00	(2,530.05)	23.33 %
570210 - Health/Life/Vision/LTD - ER	303.23	929.54	3,900.00	(2,970.46)	23.83 %
570211 - Dental - ER	32.59	100.97	450.00	(349.03)	22.44 %
570212 - 414H ER Contributions	126.00	299.47	1,200.00	(900.53)	24.96 %
570215 - ER Social Security Tax	145.08	325.45	1,620.00	(1,294.55)	20.09 %
570216 - ER Medicare Tax	33.93	76.11	390.00	(313.89)	19.52 %
570217 - Salaries	1,860.25	3,307.40	15,000.00	(11,692.60)	22.05 %
570219 - Fees And Licenses	25.68	77.04	960.00	(882.96)	8.03 %
570220 - Rural Water One-Call	7.71	18.57	75.00	(56.43)	24.76 %
570221 - Rural Water Hand Tools & Supplies	0.00	28.98	300.00	(271.02)	9.66 %
570222 - RW Dues And Memberships	330.00	330.00	120.00	210.00	275.00 %
570223 - Rural Water Gasoline	21.16	87.27	1,200.00	(1,112.73)	7.27 %
570224 - Rural Water Personnel Meeting	0.00	0.00	600.00	(600.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	0.00	1,500.00	(1,500.00)	0.00 %
570231 - Rural Water Equipment Upkeep	0.00	282.07	1,500.00	(1,217.93)	18.80 %
570232 - Rural Water Compensated Absences	0.00	0.00	600.00	(600.00)	0.00 %
570305 - Colon - Annual Bond Payment	0.00	0.00	3,355.00	(3,355.00)	0.00 %
570308 - Colon Meter House Expense	91.05	256.25	1,250.00	(993.75)	20.50 %
570309 - Colon Sewer Collections	2,457.00	7,371.00	30,000.00	(22,629.00)	24.57 %
570330 - Colon RW Bad Debt Expense	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	7,762.16	18,765.32	97,240.00	(78,474.68)	19.30 %
Total Change in Net Position	3,514.67	7,607.50	5,080.00	2,527.50	149.75 %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>9/30/2023</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2024</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-WFPO/JEDI Const & Land Right:	9,527.17	2,000,000.00	(1,990,472.83)	0.00%
Wahoo Creek Planning - FYRA - Watershed Plan	0.00	0.00	0.00	0.00%
Wahoo Creek 7 Additional Dams	172,283.22	123,900.00	48,383.22	0.00%
Office Remodel/New Office Drawings	66,347.50	500,000.00	(433,652.50)	0.00%
Cottonwood 21A	2,681.60	100,000.00	(97,318.40)	0.00%
Wanahoo Stilling Basin Concrete Overlay	0.00	0.00	0.00	0.00%
Wanahoo Fish Cleaning Station/Road Paving	0.00	80,000.00	(80,000.00)	0.00%
Wanahoo Marina/General Store	0.00	90,000.00	(90,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
JWMAB Sinking Fund	0.00	440,000.00	(440,000.00)	100.00%
Total Capital Improvements - Real Property	250,839.49	3,733,900.00	(3,483,060.51)	6.72%
Capital Outlay				
Machinery & Equipment (Tractor JD 6155 w/duals, Mini Excavator, Batwing 15' Shredder, Trailer)	9,750.00	288,000.00	(278,250.00)	0.00%
Auto and Trucks (1 Ton Truck, Replacement Vehicle)	0.00	93,000.00	(93,000.00)	0.00%
Computer Equipment (server)	9,372.00	11,000.00	(1,628.00)	0.00%
Phoenix Data Base	8,635.00	20,000.00	(11,365.00)	0.00%
Flow Meter/UNL chemigation Project	0.00	31,700.00	(31,700.00)	0.00%
Monitoring Well Equipment (In-Situ)	88,750.00	95,000.00	(6,250.00)	0.00%
Other Capital Outlay - Equipment	0.00	0.00	0.00	0.00%
Total Capital Outlay	116,507.00	538,700.00	(422,193.00)	0.00%
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	1,184,050.98	8,763,960.00	(7,579,909.02)	13.51%

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 9/23/23 to 9/29/23

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	9/23								
Sun	9/24								
Mon	9/25	6:00 am 1:00 pm	12:00 pm 7:30 pm	12.50		Kearney - NARD Conference			
Tues	9/26	5:00 am 1:00 pm	12:00 pm 5:00 pm	11.00		Kearney - NARD Conference			
Wed	9/27	7:45 am 1:30 pm 6:00 pm	12:45 pm 4:00 pm 9:00 pm	10.50		Time sheets, mail, Thiele Geotech, City of Wahoo - easement METOS - Zoom meeting and update			
Thurs	9/28	7:30 am 3:00 pm	12:45 pm 4:30 pm	6.75		Projects Committee, Operations Committee, Exec. Committee, Committee follow-up			
Fri	9/29	7:30 am 1:45 pm	12:45 pm 3:30 pm	7.00		Committee follow-up, METOS issue review, Personnel - Kaitlyn start date, personal info, etc.			
Week #1 Totals				47.75	0		0	\$0.00	\$0.00

Supervisor _____ **Manager** _____ Assistant Manager _____ Treasurer _____

Date _____ Date 10/9/23 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


Signature of person filing form

10/9/23
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 9/30/23 to 10/6/23

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	9/30								
Sun	10/1								
Mon	10/2	7:30 am	1:30 pm	6.00		Leadership team meeting, District planning, Wanahoo season numbers, District mgt			
Tues	10/3	7:45 am 2:00 pm	12:45 pm 4:00 pm	7.00		FEMA reporting & equipment, Wahoo Creek - NRCS, Bills, Board meeting agenda			
Wed	10/4	7:30 am 1:45 pm 5:30 pm	12:45 pm 4:00 pm 6:15 pm	8.25		Wanahoo drive-thru, Wahoo Creek, METOS issues, District mgt.			
Thurs	10/5	7:30 am 5:15 pm	12:00 pm 6:00 pm	5.25		District management, Wahoo Creek Projects, Bills,			
Fri	10/6	7:45 am 1:15 pm	11:45 am 3:00 pm	5.75		Board meeting prep, mail, personnel, District management			
Week #2 Totals				32.25	0		0	\$0.00	\$0.00
Totals Week #1				47.75	0		0	\$0.00	\$0.00
Two Week Totals				80	0		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	218.00	8.00	0.00	226.00
Sick Leave	792.00	4.00	0.00	796.00

RESET FORM

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

#	Program Areas	Hours
11	Administration	32.00
14	District Management	36.00
15	Personnel	8.50
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	3.50
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		
1	Annual Leave	
2	Sick Leave	
Other		

Total: 80

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

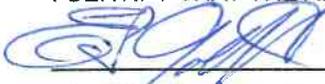
Period Covered 10/7/23 to 10/13/23

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	10/7								
Sun	10/8								
Mon	10/9	8:00 am 2:00 pm 5:15 pm	1:15 pm 4:45 pm 9:00 pm	11.75		Leadership team, METOS issue, Board meeting prep, Monthly board meeting			
Tues	10/10	7:45 am 1:30 pm	12:45 pm 4:00 pm	7.50		Wanahoo drive-through, Board meeting follow-up, Time sheets, mail,			
Wed	10/11	7:45 am 1:30 pm	12:45 pm 4:00 pm	7.50		District management, METOS issues,			
Thurs	10/12	8:00 am 1:00 pm 5:00 pm	12:15 pm 4:00 pm 7:00 pm	9.25		Personnel, Wahoo Creek Wanahoo planning, Mail			
Fri	10/13	8:00 am	12:30 pm	4.50		District Management, METOS planning, Wanahoo deposits/envelopes			
Week #1 Totals				40.5	0		0	\$0.00	\$0.00

Supervisor Manager Assistant Manager _____ Treasurer _____
 _____ 9 _____
 Date 10/24/23 Date _____ Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


 Signature of person filing form

10/24/23
 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 10/14/23 to 10/20/23

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	10/14								
Sun	10/15								
Mon	10/16	7:45 am 1:30 pm	12:45 pm 4:30 pm	8.00		Leadership Team meeting, District Management, METOS meeting planning			
Tues	10/17				8.00	Travel to METOS/Pessl Instruments			
Wed	10/18	1:30 pm	7:30 pm	6.00	4.00	Travel / Meeting with METOS			
Thurs	10/19	8:30 am	6:00 pm	9.50		Meeting with METOS / NRD Staff			
Fri	10/20				4.00	Return travel - first portion			
Week #2 Totals				23.5	16		0	\$0.00	\$0.00
Totals Week #1				40.5	0		0	\$0.00	\$0.00
Two Week Totals				64	16		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	226.00	8.00	0.00	234.00
Sick Leave	796.00	4.00	0.00	800.00

RESET FORM

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

#	Program Areas	Hours
11	Administration	32.00
14	District Management	40.00
15	Personnel	
31	I&E Administration	4.00
41	O&M Administration	
51	Projects Administration	4.00
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		
1	Annual Leave	0.00
2	Sick Leave	0.00
Other		

Total: 80

Lower Platte North Natural Resources District
 Accounts Receivable Aging Summary as of 9/30/23

Accounts Receivable acct 105000

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	11108.45	0.00	0.00	0.00	11,108.45
Colon RW Customers	Multiple	8274.28	0.00	0.00	0.00	8,274.28
DEE 319 Funds	Bill Bos Payroll	2,852.73	1,808.52	1,991.53	0.00	6,652.78
	Sell Creek Septic - Reed	7,377.71	0.00	0.00	0.00	7,377.71
Department of Natural Resources	FYRA - Wahoo Creek WS Plan/EA & WSF	0.00	0.00	0.00	3,168.00	3,168.00
	Hydrological Study - Baumert-Oehlrich-Novak-LRE Water	3,523.28	1,200.00	0.00	600.00	5,323.28
FEMA	FYRA - Lake Wanahoo Stilling Basin	0.00	0.00	0.00	288,157.64	288,157.64
	Valley Corp - Stilling Basin Rehab	0.00	0.00	0.00	1,261,963.55	1,261,963.55
	General Excavating - Wanahoo Stilling Basin Rehab	0.00	0.00	0.00	13,923.75	13,923.75
	ME Collins - Wanahoo Stilling Basin Rehab	0.00	0.00	0.00	407,470.91	407,470.91
	Rezac Seed - Stilling Basin Rehab	0.00	0.00	0.00	225.09	225.09
	Bobcat of Omaha - 428 Funds	0.00	0.00	0.00	95,136.79	95,136.79
	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
	Platte Valley Equipment - 428 Funds - Mower	0.00	0.00	0.00	23,146.84	23,146.84
	UBT Visa - 428 Funds (captial outlay small items)	0.00	0.00	0.00	1,037.83	1,037.83
Flow Meter Maintenance Reimbursement	Tri City Meters	0.00	0.00	0.00	1,656.00	1,656.00
JEDI	Olsson - Wahoo Creek WS & 7 Dam Sites Phase II	17,005.54	16,793.16	10,684.06	10,367.49	54,850.25
	Olsson - Wahoo Creek WS - 3 Dam Sites	0.00	0.00	2,959.26	3,552.42	6,511.68
	Olsson - Wahoo Creek WS Planning - Prof Svc	0.00	0.00	0.00	0.00	0.00
	Olsson - Wahoo Creek Real Estate Services	1,436.81	4,671.32	459.78	2,241.43	8,809.34
	Houston Engineering - Wahoo Creek WS Planning	0.00	0.00	0.00	2,358.75	2,358.75
JWMAB	Dodge Co - Fremont - PMNRD	0.00	0.00	5,052.50	0.00	5,052.50
NDEE	Shell Creek 319 - Rivalry	294.33	0.00	0.00	0.00	294.33
NET	Shell Creek NET - Travel Stipend - Miller (65)/Seier (65)/Newman Grove Pub Schools (0.00	0.00	0.00	208.93	208.93
	Shell Creek Testing Supplies - Forestry Suppliers	0.00	0.00	0.00	267.80	267.80
	Shell Creek - UBT Visa (April-957.50/July-550/Aug-998.84)	0.00	998.84	550.00	957.50	2,506.34
	Forestry Suppliers - Sampling Supplies	0.00	0.00	0.00	154.40	154.40
	UBT Visa - Shell Creek WS Plan	0.00	0.00	0.00	186.95	186.95
	SWCS Registration - Chapman & Stipend - Moomey	390.00	0.00	0.00	1,000.00	1,390.00
	Shell Creek NET - Bos Payroll	0.00	0.00	0.00	8,310.59	8,310.59
	Solar Well Upgrade - Siefken, Saalfeld	28,446.19	0.00	0.00	0.00	28,446.19
	Shell Creek NET - Rivalry	294.33	0.00	0.00	0.00	294.33
NRCS Federal	Cottonwood 21A - HDR Engineering	2,681.60	0.00	0.00	0.00	2,681.60
NRCS WFPO	Olsson Assoc - Wahoo Creek WS & Dam Sites Phase II	46,433.71	31,910.77	49,455.98	85,204.00	213,004.46
NRD Directors	Rivalry - Reimbursement - Lawrence (20), Olson (5)	0.00	0.00	0.00	0.00	0.00
Water Sustainability Fund	LRE Water	1,980.75	3,161.25	4,360.05	12,721.74	22,223.79
		132,099.71	60,543.86	75,513.16	2,243,310.79	2,511,467.52

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	114,892.33	
		Totals	0.00	0.00	0.00	114,892.33	114,892.33