

Executive Committee Meeting  
Thursday, May 1, 2025 11:00 AM  
Lower Platte North NRD Office  
P.O. Box 126  
Wahoo, NE 68066

1. UNFINISHED BUSINESS

2. MEETINGS

2.A. Pending

2.A.1. Basin Tour

Attached is information about the 2025 NRD Niobrara Basin Tour on June 9th-10th based in Valentine. Registrations are due (To Jill) on or before May 9th.

more info:

The Nebraska Association of Resources Districts (NARD), in collaboration with the Niobrara Basin NRDs, is pleased to invite you to the **2025 NRD Basin Tour**.

Join us for an immersive two-day experience as we explore key projects and programs dedicated to protecting Nebraska's natural resources.

**Tour Highlights Include:**

- CSS Farms - Seed potato operation
- Drip irrigation & Ponderosa Pine trials
- Fort Niobrara & Cub Creek Reservoir
- Minor Ranch & Niobrara Valley Vineyards
- Watershed management initiatives & Spencer Dam

**Registration Information:**

To reserve your seat, please submit your completed **by May 9th**. Space is limited and early registration is encouraged. Registrations received after May 9<sup>th</sup> will be subject to lodging availability.

**Registration Fee Includes:**

- All meals, breaks and activities
- Motor coach transportation
- Lodging for Monday night (*NARD will arrange hotel accommodation*)

If you plan to arrive early and need a room for Sunday night, be sure to mark this on your registration form. All lodgings must be booked through NARD.

2.B. Reports

### 3. MANAGEMENT ITEMS

#### 3.A. Directors Absence

#### 3.B. Monthly Education Program

Mike Sotak will give an update on their findings and future plans for the Wanahoo Stilling Basin.

#### 3.C. Sale of Current NRD Office

With the May 9th auction date, discussion is requested to set a minimum accepted bid and potentially appoint a Sale Sub Committee to meet after the completion of the auction to discuss and make a recommendation for approval or rejection to the full board on May 12th.

##### 3.C.1. Surplus Property/Office Furniture

We have had an interest in purchasing some of our office furnishings that we will not be moving to the new office. Staff is requesting discussion on available items and potential prices.

#### 3.D. NRD New Office Update

New Office Building Committee met with Scheele/Kayton and JEO to review and discuss construction status. An update will be given to the committee.

Plans are to wait until we are moved in to evaluate boardroom audio needs and security camera needs.

##### 3.D.1. Moving Company

Chapman has gathered prices for moving our large office equipment to the new office. The moving company is fully insured. Staff will be responsible for packing and moving their individual office/Cube items, and we are planning to work with our local school(s) to secure volunteer help moving boxes, basement items etc.

After closing on the sale of our existing property, we will have up to 60 days to move//remove our additional items and provide possession of the property. Plans are to use a portion of this time to move our shop and outbuilding contents (also with volunteer assistance) to the new location.

##### 3.D.2. Diode Cameras

We are hoping to be able to utilize some of our existing exterior security cameras at our new office. Number of cameras needed and locations will be determined once we move in.

#### 3.E. Lake Wanahoo Amphitheater

#### 3.F. HBE360 Contract

Our current contract with HBE360 will expire June 2025. We have asked them for updated contract pricing (attached) for years ending June 2026, June 2027, June 2028 and June 2029.

### 4. EQUIPMENT

5. PERSONNEL

5.A. Wanahoo Seasonal Staff

6. FINANCE

6.A. Approval of Financial Reports

Grant will be available to review the March Financials.

6.B. Approval of Managers Time and Expense Sheets

Attached find Gottschalk's time and expense sheets.

6.C. Accounts over 90 Days



**To:** NRD Board of Directors, Staff and Conservation Partners  
**From:** Nebraska Association of Resources Districts (NARD)  
**Re:** NRD Basin Tour | June 9-10, 2025  
**Date:** April 25, 2025

## You're Invited, Please Register Now!

### 2025 NRD Basin Tour – Niobrara Basin

Hosted by NARD in Partnership with the Niobrara Basin NRDs  
*Based in Valentine, Nebraska | June 9–10, 2025*

The Nebraska Association of Resources Districts (NARD), in collaboration with the Niobrara Basin NRDs, is pleased to invite you to the **2025 NRD Basin Tour**. Join us for an immersive two-day experience as we explore key projects and programs dedicated to protecting Nebraska's natural resources.

#### **Tour Details:**

##### **Monday, June 9**

- 11:15 a.m. – 11:45 a.m. (CDT): Lunch at the Niobrara Lodge patio (803 US-20, Valentine, NE)
- 12:00 p.m. (CDT): Bus departs the Niobrara Lodge
- Tour will showcase conservation efforts and innovative practices across the Middle Niobrara NRD
- Evening: Dinner at **Niobrara Valley Vineyards**, Nenzel

##### **Tuesday, June 10**

- 7:30 a.m. (CDT): Depart from hotel after breakfast for Spencer Dam
- Tour highlights initiatives across both Middle and Lower Niobrara NRDs
- Lunch included
- Return to Niobrara Lodge by 4:30 p.m. (CDT)

#### **Tour Highlights Include:**

- CSS Farms – Seed potato operation
- Drip irrigation & Ponderosa Pine trials
- Fort Niobrara & Cub Creek Reservoir
- Minor Ranch & Niobrara Valley Vineyards
- Lower Niobrara NRD facilities
- Watershed management initiatives & Spencer Dam

#### **Registration Information:**

To reserve your seat, please submit your completed registration form to the NARD office **by May 9th**. Space is limited and early registration is encouraged.

#### **Registration Fee Includes:**

- All meals, breaks and activities
- Motor coach transportation
- Lodging for Monday night (*NARD will arrange hotel accommodation*)

If you plan to arrive early and need a room for Sunday night, be sure to mark this on your registration form. All lodgings must be booked through NARD.

We look forward to seeing you in the Niobrara Basin this June!

# Registration Form

## Annual Basin Tour – Niobrara River Basin, June 9-10, 2025



**Registration deadline is Friday, May 8. Cancellations received after May 19 are non-refundable.**

**Basin Tour registration fee will include the following:**

- Monday, June 9: Lunch, conservation tour, snacks, beverages, activities, evening group dinner and hotel.
- Tuesday, June 10: Breakfast at the hotel, conservation tour, lunch, snacks, and beverages.

**Registration options:**

- Registration - with single room occupancy - \$450 per person
- Registration - with double room occupancy - \$390 per person
- Registration – with NO HOTEL accommodation – \$325 per person. If you live in the area and don't need hotel accommodation, use this option to register for the tour.

**For those arriving on Sunday for the NARD board meeting, or for the Basin Tour, you must reserve your Sunday night lodging with NARD. Use this form to add Sunday lodging. This is an extra fee not included with basin tour registration.**

NRD: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

**Extra Sunday night**  
**Stay Niobrara Lodge - \$ 125**  
 (not included in Basin Tour registration)  
Extra Sunday night – June 8  
Extra Sunday night – June 8

**Basin Tour Registration.**  
 Circle single or double occupancy (for each person registering)  
Basin Tour Reg – Single/Double  
Basin Tour Reg – Single/Double

List any special needs, including dietary restrictions: \_\_\_\_\_

**Tour registration cost per person:**

**Extra Sunday night, June 8th lodging at Niobrara Lodge. Number of rooms needed - \_\_\_\_\_ x \$ 125 = \_\_\_\_\_**  
**Basin Tour Registration = Single room occupancy. Number of registrations - \_\_\_\_\_ x \$ 450 = \_\_\_\_\_**  
**Basin Tour Registration = Double room occupancy. Number of registrations - \_\_\_\_\_ x \$ 390 = \_\_\_\_\_**  
**Basin Tour Registration = NO HOTEL accommodation. Number of registrations - \_\_\_\_\_ x \$ 325 = \_\_\_\_\_**  
**Total submitted = \_\_\_\_\_**

Submit payment and registration to: NARD, 8100 S. 15<sup>th</sup> St., Ste B, Lincoln, NE 68512. **Register prior to May 8 (cancellations are non-refundable after May 19).**









# AIA Document G701<sup>®</sup> – 2017

## Change Order

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<b>PROJECT:</b> <i>(Name and address)</i> Lower Platte North - Natural Resources District Office Building at Lake Wanhoo Wahoo, Nebraska Lower Platte North - NRD - Lake Wanhoo Wahoo, Nebraska	<b>CONTRACT INFORMATION:</b> Contract For: General Construction  Date: April 09, 2024	<b>CHANGE ORDER INFORMATION:</b> Change Order Number: 004  Date: April 29, 2025
<b>OWNER:</b> <i>(Name and address)</i> Lower Platte North - NRD 511 Commercial Park Road, P.O. Box 126 Wahoo, NE 68066	<b>ARCHITECT:</b> <i>(Name and address)</i> JEO Architecture, Inc. 2700 Fletcher Avenue Lincoln, Nebraska 68504-1113	<b>CONTRACTOR:</b> <i>(Name and address)</i> Scheele-Kayton Construction 5900 S. 58th, Suite D Lincoln, NE 68516

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### THE CONTRACT IS CHANGED AS FOLLOWS:

*(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)*

#### Item No. 1

To provide and install framing for the stained-glass window located along the south wall of Stair #1.  
The cost change to the Contract will be an ADD of: \$927.00  
(Refer to the attached Change Request #013 from Scheele-Kayton Construction dated March 5, 2025.)

#### Item No. 2

To provide and install a backflow preventer and stub out a 1-inch water line to serve the existing west shop building.  
The cost change to the Contract will be an ADD of: \$4,248.00  
The Contract Time will be extended an additional (2) days.  
(Refer to the attached Change Request #014 from Scheele-Kayton Construction dated March 25, 2025.)

#### Item No. 3

To extend the 1-inch water line that will serve the existing west shop building just beyond the south sidewalk.  
The cost change to the Contract will be an ADD of: \$4,268.00  
The Contract Time will be extended an additional (5) days.  
(Refer to the attached Change Request #015 from Scheele-Kayton Construction dated April 4, 2025.)

#### Item No. 4

This item deletes the requirement to provide and install a booster pump for the domestic water service and adds back in paving for another (19) parking stalls.  
The cost change to the Contract will be an ADD of: \$0.00  
(Refer to the attached Change Request #016 from Scheele-Kayton Construction dated March 25, 2025.)

#### Item No. 5

To provide and install a guardrail at the flooring opening serving Stair #1.  
The cost change to the Contract will be an ADD of: \$4,991.00  
(Refer to the attached Change Request #017 from Scheele-Kayton Construction dated April 4, 2025.)

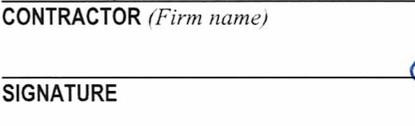
**The TOTAL cost change for this change order will be an ADD of: \$14,434.00**

The original Contract Sum was	\$	5,519,000.00
The net change by previously authorized Change Orders	\$	-760,608.00
The Contract Sum prior to this Change Order was	\$	4,758,392.00
The Contract Sum will be increased by this Change Order in the amount of	\$	0.00
The new Contract Sum including this Change Order will be	\$	4,758,392.00

The Contract Time will be increased by seven (7) days.  
The new date of Substantial Completion will be May 28, 2025

**NOTE:** This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

**NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.**

JEO Architecture, Inc. ARCHITECT (Firm name)	Scheele-Kayton Construction CONTRACTOR (Firm name)	Lower Platte North - NRD OWNER (Firm name)
 SIGNATURE	 SIGNATURE	 SIGNATURE
Ryan Dorfmeier PRINTED NAME AND TITLE	Connor Kayton PRINTED NAME AND TITLE	Eric Gottschalk, General Manager PRINTED NAME AND TITLE
4-30-2025 DATE	 DATE	4/30/25 DATE

# AIA® Document G702® – 1992

## Application and Certificate for Payment

<b>TO OWNER:</b> Lower Platte North Natural Resources District 511 Commercial Park Rd Wahoo, NE 68066	<b>PROJECT:</b> Lower Platte North NRD Office Building	<b>APPLICATION NO:</b> 013	<b>Distribution to:</b> OWNER: [X] ARCHITECT: [X] CONTRACTOR: [X] FIELD: [ ] OTHER: [ ]
<b>FROM</b> Scheele-Kayton Construction, LLC	<b>VIA</b> JEO Architecture, Inc	<b>PERIOD TO:</b> April 30, 2025	
<b>CONTRACTOR:</b> 5900 S 58th St, Suite D Lincoln, NE 68516	<b>ARCHITECT:</b> 2000 Q St #500 Lincoln, NE 68503	<b>CONTRACT FOR:</b> General Construction	
		<b>CONTRACT DATE:</b> 04-20-2024	
		<b>PROJECT NOS:</b> / /	

### CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. AIA Document G703®, Continuation Sheet, is attached.

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

1. ORIGINAL CONTRACT SUM.....	5,519,000.00
2. NET CHANGE BY CHANGE ORDERS.....	(760,608.00)
3. CONTRACT SUM TO DATE (Line 1 ± 2).....	4,758,392.00
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703).....	4,312,123.89
<b>5. RETAINAGE:</b>	
a. 5.00% of Completed Work	
(Column D + E on G703: 4,312,123.89) =	215,606.19
b. 5.00% of Stored Material	
(Column F on G703: 0.00) =	0.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703).....	215,606.19
6. TOTAL EARNED LESS RETAINAGE.....	4,096,517.70
(Line 4 Less Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT.....	3,496,776.18
(Line 6 from prior Certificate)	
8. CURRENT PAYMENT DUE.....	599,741.52
9. BALANCE TO FINISH, INCLUDING RETAINAGE	
(Line 3 less Line 6)	661,874.30

### CONTRACTOR:

By:  Date: 4-28-25  
 State of: Nebraska  
 County of: Lancaster

Subscribed and sworn to before me this 28<sup>th</sup> day of April 2025

Notary Public:   
 My Commission expires: March 6, 2029

GENERAL NOTARY-State of Nebraska  
**MITCHELL HAM**  
 My Comm. Exp. March 06, 2029

### ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED..... 599,741.52

*(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)*

### ARCHITECT:

By:  Date: May 1, 2025

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	27,654.00	788,262.00
Total approved this Month	0.00	0.00
<b>TOTALS</b>	27,654.00	788,262.00
NET CHANGES by Change Order		(760,608.00)



# AIA Document G703® – 1992

## Continuation Sheet

AIA Document G702®, Application and Certification for Payment, or G732™, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.  
Use Column I on Contracts where variable retainage for line items may apply.

Lower Platte North NRD  
Office Building

APPLICATION NO:

013

APPLICATION DATE:

04-28-2025

PERIOD TO:

April 30, 2025

ARCHITECT'S PROJECT NO:

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G+C)		
001	General Conditions	458,215.00	363,192.00	31,674.00	0.00	394,866.00	86.17%	63,349.00	0.00
005	Owner Testing Allowance	27,500.00	27,500.00	0.00	0.00	27,500.00	100.00%	0.00	0.00
010	Surveying	7,800.00	5,948.00	926.00	0.00	6,874.00	88.13%	926.00	0.00
015	Footings & Foundation Walls	329,890.00	329,890.00	0.00	0.00	329,890.00	100.00%	0.00	0.00
020	Building Floor Slabs	107,832.00	107,832.00	0.00	0.00	107,832.00	100.00%	0.00	0.00
025	Site Paving	241,892.00	56,000.00	120,000.00	0.00	176,000.00	72.76%	65,892.00	0.00
030	Concrete Floor Finishes	4,150.00	0.00	0.00	0.00	0.00	0.00%	4,150.00	0.00
035	Reinforcing	81,992.00	81,992.00	0.00	0.00	81,992.00	100.00%	0.00	0.00
040	Stone Masonry Veneer	64,839.00	0.00	51,630.00	0.00	51,630.00	79.63%	13,209.00	0.00
050	Structural Steel Supply	189,103.00	189,103.00	0.00	0.00	189,103.00	100.00%	0.00	0.00
055	Structural Steel Erection	72,903.00	72,903.00	0.00	0.00	72,903.00	100.00%	0.00	0.00
060	Framing Labor	74,200.00	74,200.00	0.00	0.00	74,200.00	100.00%	0.00	0.00
065	Shop Fabricated Wood Trusses   Lumber Supply	116,783.00	116,783.00	0.00	0.00	116,783.00	100.00%	0.00	0.00
070	Glu-Laminated Construction	61,650.00	61,650.00	0.00	0.00	61,650.00	100.00%	0.00	0.00
075	Thermal Insulation	37,550.00	26,169.00	11,381.00	0.00	37,550.00	100.00%	0.00	0.00
080	Weather Barriers	76,638.00	76,638.00	0.00	0.00	76,638.00	100.00%	0.00	0.00
085	Joint Sealants	14,868.00	0.00	0.00	0.00	0.00	0.00%	14,868.00	0.00
090	Siding	88,227.00	79,815.00	6,400.00	0.00	86,215.00	97.72%	2,012.00	0.00
095	Fascia & Soffit	5,312.00	4,580.00	0.00	0.00	4,580.00	86.22%	732.00	0.00
100	Roofing	59,294.00	59,294.00	0.00	0.00	59,294.00	100.00%	0.00	0.00
105	Gutters & Downspouts	8,976.00	0.00	6,800.00	0.00	6,800.00	75.76%	2,176.00	0.00
110	Drywall   FRP	120,000.00	109,000.00	5,500.00	0.00	114,500.00	95.42%	5,500.00	0.00
115	ACT Ceilings	57,285.00	24,231.00	23,733.00	0.00	47,964.00	83.73%	9,321.00	0.00
120	Wood Doors   HMD   HMF	43,462.00	26,952.96	16,509.04	0.00	43,462.00	100.00%	0.00	0.00
125	Door Hardware	53,051.00	28,578.18	24,472.82	0.00	53,051.00	100.00%	0.00	0.00
130	Overhead Sectional Doors	11,804.00	11,804.00	0.00	0.00	11,804.00	100.00%	0.00	0.00
135	Storefronts   Windows	231,831.00	187,264.00	30,448.00	0.00	217,712.00	93.91%	14,119.00	0.00
140	Resilient Flooring	33,373.00	18,465.00	9,021.00	0.00	27,486.00	82.36%	5,887.00	0.00
145	Tile Carpeting	25,470.00	0.00	20,952.00	0.00	20,952.00	82.26%	4,518.00	0.00



# INVOICE

13478 Chandler Road  
 Omaha, Nebraska 68138-3716  
 402-556-2171 office / 402-556-7831 fax  
 www.thielegeotech.com

**Project No:** 01.23471.02  
**Project:** Lower Platte North NRD Office & Storage Buildings - Materials Testing  
**Location:** Highway 77 / 92 & County Road 17, Wahoo, NE  
**Project Manager:** Cody Kimball

<b>Invoice No.:</b>	<b>86387</b>
<b>Date:</b>	<b>4/25/2025</b>

<b>REMIT TO:</b> 13478 Chandler Road Omaha, Nebraska 68138-3716 FTIN 47-0794664 <b>Online Payments Available at:</b> www.thielegeotech.com	
<b>TERMS: Due Upon Receipt</b> <b>PAST DUE BALANCES SUBJECT TO 1.25% SERVICE CHARGE PER MONTH</b>	

**Bill To:** Austin Aufenkamp  
 Scheele-Kayton Construction  
 5900 South 58th Street, Suite D  
 Lincoln, NE 68516

## Details

Sample/Location Details	Units	Description	Unit Cost	Total Cost
Work Order ID: 25-03035 Date: 3/25/2025	4.00	Compressive Strength of Cylinder (ea.)	\$ 25.00	\$ 100.00
	1.00	Concrete Test Set (slump/air/temp/cast 4-4"x8" OR 3-6"x12" cyl)	\$ 116.00	\$ 116.00
	1.00	Additional Air Content Test (ea.)	\$ 34.00	\$ 34.00
	1.00	Trip Charge - Zone 2 (/trip)	\$ 118.00	\$ 118.00
Work Order ID: 25-03230 Date: 3/26/2025	1.00	Trip Charge - Zone 2 (/trip)	\$ 118.00	\$ 118.00
Work Order ID: 25-03252 Date: 3/27/2025	4.00	Compressive Strength of Cylinder (ea.)	\$ 25.00	\$ 100.00
	1.00	Concrete Test Set (slump/air/temp/cast 4-4"x8" OR 3-6"x12" cyl)	\$ 116.00	\$ 116.00
	1.00	Trip Charge - Zone 2 (/trip)	\$ 118.00	\$ 118.00
Work Order ID: 25-03433 Date: 3/28/2025	1.00	Trip Charge - Zone 2 (/trip)	\$ 118.00	\$ 118.00
Work Order ID: 25-03985 Date: 4/7/2025	8.00	Compressive Strength of Cylinder (ea.)	\$ 25.00	\$ 200.00
	2.00	Concrete Test Set (slump/air/temp/cast 4-4"x8" OR 3-6"x12" cyl)	\$ 116.00	\$ 232.00
	1.00	Trip Charge - Zone 2 (/trip)	\$ 118.00	\$ 118.00
	1.00	Engineering Technician (/hr.)	\$ 102.00	\$ 102.00
Work Order ID: 25-04080 Date: 4/8/2025	1.00	Trip Charge - Zone 2 (/trip)	\$ 118.00	\$ 118.00
Work Order ID: 25-05484 Date: 4/23/2025	2.50	Senior Project Engineer (/hr.)	\$ 218.00	\$ 545.00

**Total: \$ 2,253.00**

A	B	C	D		E		F	G		H	I
			WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)		% (G+C)			
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD							BALANCE TO FINISH (C - G)
150	Tiling	17,391.00	10,170.00	6,956.00	0.00	17,126.00	98.48%	265.00	0.00		
155	Painting	43,639.00	23,639.00	18,000.00	0.00	41,639.00	95.42%	2,000.00	0.00		
160	Signage   Specialties	32,951.00	0.00	17,404.00	0.00	17,404.00	52.82%	15,547.00	0.00		
165	Casework   Countertops Supply	52,680.00	18,608.39	22,306.00	0.00	40,914.39	77.67%	11,765.61	0.00		
170	Finish Carpentry	17,875.00	0.00	16,025.00	0.00	16,025.00	89.65%	1,850.00	0.00		
175	Elevator	89,970.00	62,979.00	0.00	0.00	62,979.00	70.00%	26,991.00	0.00		
180	Below Grade Plumbing Materials & R/I	85,734.00	85,734.00	0.00	0.00	85,734.00	100.00%	0.00	0.00		
185	Above Grade Plumbing Materials & R/I	102,241.00	98,105.00	4,136.00	0.00	102,241.00	100.00%	0.00	0.00		
190	Pipe Insulation	20,316.00	17,889.00	0.00	0.00	17,889.00	88.05%	2,427.00	0.00		
195	Plumbing Fixtures & Equipment	115,839.00	61,420.00	27,768.00	0.00	89,188.00	76.99%	26,651.00	0.00		
200	HVAC Testing & Balancing	11,673.00	0.00	0.00	0.00	0.00	0.00%	11,673.00	0.00		
205	HVAC Equipment	139,475.00	104,362.00	19,500.00	0.00	123,862.00	88.81%	15,613.00	0.00		
210	HVAC Ducts, Casings, Labor, & Misc	199,799.00	154,209.00	23,908.00	0.00	178,117.00	89.15%	21,682.00	0.00		
215	HVAC Duct Insulation	25,592.00	20,000.00	5,592.00	0.00	25,592.00	100.00%	0.00	0.00		
220	Fire Alarm	12,850.00	3,216.00	2,300.00	0.00	5,516.00	42.93%	7,334.00	0.00		
225	Electrical Switch Gear & Material	182,742.00	150,658.00	23,259.00	0.00	173,917.00	95.17%	8,825.00	0.00		
230	Light Fixtures	148,428.00	141,251.00	3,250.00	0.00	144,501.00	97.35%	3,927.00	0.00		
235	Wiring Devices	40,209.00	26,369.00	0.00	0.00	26,369.00	65.58%	13,840.00	0.00		
240	Electrical Labor & Misc	198,156.00	110,756.00	43,962.00	0.00	154,718.00	78.08%	43,438.00	0.00		
245	Grading	93,473.00	85,360.00	0.00	0.00	85,360.00	91.32%	8,113.00	0.00		
250	Erosion Control	41,120.00	37,330.00	3,790.00	0.00	41,120.00	100.00%	0.00	0.00		
255	Excavation & Backfill	81,875.00	81,875.00	0.00	0.00	81,875.00	100.00%	0.00	0.00		
260	Striping   Retaining Wall	28,409.00	0.00	24,158.00	0.00	24,158.00	85.04%	4,251.00	0.00		
265	Site Utilities	185,000.00	181,050.00	3,950.00	0.00	185,000.00	100.00%	0.00	0.00		
270	Performance Bond	57,411.00	57,411.00	0.00	0.00	57,411.00	100.00%	0.00	0.00		
275	CO #002   Doors, Casework, Electrical	10,663.00	5,653.00	1,323.00	0.00	6,976.00	65.42%	3,687.00	0.00		
275b	Additional Testing Allowance	8,556.00	1,588.50	2,253.00	0.00	3,841.50	44.90%	4,714.50	0.00		
280	CO #003   Urinal, TVs, Signage, Posts	8,435.00	1,400.00	2,020.00	0.00	3,420.00	40.55%	5,015.00	0.00		
	<b>GRAND TOTAL</b>	<b>4,758,392.00</b>	<b>3,680,817.03</b>	<b>631,306.86</b>	<b>0.00</b>	<b>4,312,123.89</b>	<b>90.62%</b>	<b>446,268.11</b>	<b>0.00</b>		



CPAs & Consultants | Wealth Management



April 2025

ERIC GOTTSCHALK  
LOWER PLATTE NORTH NRD  
PO BOX 126  
WAHOO NE 68066-0126

000712.000

## **AGREEMENT TO PROVIDE HBE 360 SERVICES (ENGAGEMENT LETTER)**

Dear Eric:

This Engagement Letter will confirm the agreement for and terms of Accounting and Advisory Services (hereinafter Services) to be provided to LOWER PLATTE NORTH NRD (hereinafter Organization) by HBE LLP (hereinafter HBE). Please read this Engagement Letter carefully as it outlines the expectations of both parties. This letter includes the entire agreement of the parties and specifically identifies those Services included, as well as those not included. If you have any questions regarding this Engagement Letter, or if any of the terms do not meet with your approval, please contact Kiley A. Wiechman directly prior to signing this letter.

### *Compilation with Report*

At Organization's request and under its direction, HBE will perform the complete and comprehensive services described in Appendices A and B, attached hereto and incorporated herein by this reference.

Additionally, you have requested that we prepare the financial statements of Organization, which comprise the monthly statements of net position and the related statements of activities during the years ending June 30, 2026, 2027, 2028, and 2029 and perform a compilation engagement with respect to those financial statements. These financial statements will not include a statement of cash flows and related notes to the financial statements as required by the accounting principles generally accepted in the United States of America.

A compilation differs significantly from a review or an audit of financial statements. A compilation does not contemplate performing inquiry, analytical review procedures, or other procedures performed in a review. Consequently, the information provided by management will not be verified, corroborated, reviewed, or audited. Additionally, a compilation does not contemplate obtaining an understanding of the entity's system of internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents (e.g., cancelled checks or bank images); or performing other procedures ordinarily occurring in an audit or review of financial statements. Therefore, a compilation does not provide a basis for expressing any level of assurance on the financial statements being compiled. Because we are performing our compilation work as accountants rather than as auditors, LOWER PLATTE NORTH NRD should not record or describe our services as an "audit" or "auditing" in its minutes or books of record.

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

The document we submit to you will also include the statements of activities – actual vs. budget. We will compile the supplementary information, but we will not audit or review such information, nor express an opinion, a conclusion, or provide any assurance on it.

### *Our Responsibilities*

The objective of our engagement is to:

- a. Prepare financial statements in accordance with the accounting principles generally accepted in the United States of America based on information provided by you; and
- b. Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

If applicable, we will prepare your payroll checks and compute required withholdings based on hours worked, rates of pay, tax jurisdictions, and withholding information provided by you or your representative. You will need to review all payroll checks prior to signing them and notify us promptly of any errors. We will notify you of required payroll tax deposits. Failure to make these deposits on a timely basis will subject you to penalties and interest.

If applicable, we will prepare quarterly and annual payroll tax returns, including federal and state unemployment tax returns, Forms W-2, as required, as well as your annual 1099 forms. We will not determine whether any independent contractors should be recharacterized as employees. You will need to review the returns prior to signing them and notify us promptly of any errors or omissions.

Any significant changes in the number of employees, various miscellaneous deductions, or other items involved could cause an increase in our fees. We also require that you provide complete information in good "working order" for us, with checks and deposits coded to the proper accounts. We will discuss with you in advance any proposed increase in our fees.

Our engagement cannot be relied upon to disclose errors, fraudulent financial reporting, misappropriation of assets, or noncompliance with laws and regulations that may have occurred. However, we will inform the appropriate level of management of any material errors and of any evidence or information that comes to our attention during the performance of our engagement that fraud may have occurred. We will also report to the appropriate level of management any evidence or information that comes to our attention regarding any potential noncompliance with laws and regulations that may have occurred, unless it is clearly inconsequential.

### *Your Responsibilities*

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARSs:

- a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- b. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America.
- c. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatements, whether due to fraud or error.
- d. The prevention and detection of fraud.
- e. To ensure that the entity complies with the laws and regulations applicable to its activities.
- f. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the compilation engagement.
- g. To provide us with:
  - i. Access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - ii. Additional information that we may request from you for the purpose of the compilation engagement.
  - iii. Unrestricted access to persons within the entity of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements and any additional non-attest services designated in Appendix A. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

If we are authorized to set-up the automatic payment of tax liabilities using an electronic payment service provided by federal or any individual states or local jurisdictions, it is your responsibility to verify the amounts and that sufficient funds are in the account to cover the scheduled payment amount. Unless instructed otherwise, all automatically scheduled payments will be set to come out of your account on the due date of the corresponding return. You are responsible for interest, penalties or fees related but not limited to incorrect payment amounts or resulting bank fees.

### *Our Report*

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content.

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

We will also disclose that we are not independent in our report.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to ask our permission to do so.

### *Other Relevant Information*

As part of our engagement, we will also perform the non-attest services identified in the Appendices. With respect to any non-attest services we perform, we will not assume management responsibilities on behalf of Organization. However, we will provide advice and recommendations to assist management of Organization in performing its responsibilities.

Organization's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards.
- This engagement is limited to the services outlined in the Appendices. Our firm, in its sole professional judgment, reserves the right to refuse to take any action that could be construed as making management decisions or performing management functions not otherwise described herein, including determining account codings and approving journal entries and will notify Organization of any such refusal.

Additionally, if Organization has questions and/or concerns regarding the ongoing financial reporting, accounting records, and business management issues, HBE will provide additional assistance and describe any alternatives to which HBE is aware. The advice and related alternatives from HBE will be based on our knowledge, training, and experience, but at all times, the decisions made by Organization are strictly those of Organization, as is the responsibility for the financial records of Organization.

If necessary, HBE may suggest Organization contact an attorney, one of our strategic partners with specific expertise, or another party who may be better suited to assist Organization.

A successful working relationship requires a significant commitment from both parties. Organization is responsible to have staff available to work with HBE, to provide timely responses to questions, calls, and emails, and to devote the resources necessary to achieve the objectives of this agreement. If the information provided by Organization is not submitted in a timely manner or is incomplete or unusable, HBE reserves the right to charge additional fees and expenses for services required to correct the problem and/or update accounting records upon receipt of past-due information. If this occurs, HBE will contact Organization to discuss the matter and the anticipated delay in performing services.

HBE will rely on the Board of Directors of Organization and its management to discharge the forgoing responsibilities, therefore, Organization holds harmless and releases HBE, its partners and employees from all claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by a member of the Organization's management, which has caused, in any respect, HBE's inability to discover such matters should they exist, except to the extent caused by the negligence or willful misconduct of HBE, or its partners or employees. This provision shall survive the termination of this Engagement Letter for Services.

### *Communications*

Communication is vital to a strong working relationship. To best serve Organization, HBE's Services are provided in a virtual environment. HBE has many ways of working with Organization remotely. HBE prefers to work remotely as it makes scheduling appointments more efficient, it is a more cost-effective alternative for both parties, and it allows HBE to be more readily available to answer Organization's questions as they arise. Occasionally, face to face communication is necessary, however, the most widely used form of communication for Services provided will be via email and telephone.

With regard to the electronic dissemination of financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

### *Hardware and Software Warranties*

During the course of the agreement, HBE may recommend the purchase and installation of computer or technological hardware, software, communications, or services by Organization. Warranties, to the extent they exist, are provided only by the manufacturer/developer/vendor of those computer or software products. HBE will do its best to provide appropriate recommendations when available, but the final decision and responsibility to purchase any computer or software products is at the sole discretion of Organization.

### *Computer Consulting Limitations*

HBE has a basic understanding of computer hardware, but our area of expertise is in accounting software and related integrated applications. HBE does not have the ability to work on your network, computer hardware, Windows configuration, mapping of drives or any other computer related issues. We advise that you maintain an ongoing relationship with a qualified IT professional and/or company to ensure that you have assistance available when technology needs arise. This includes your obligation to ensure that you have access to the internet in order to work with the software solutions and other "cloud-based" applications utilized by HBE as a core part of the Services provided to Organization.

### *Financial Investment - Fees*

Organization's financial investment in ongoing Services with HBE, as well as the scope of Services, is outlined in the Appendices of this Engagement Letter. In order to ensure seamless access to the Services from HBE, Organization's investment is conveniently structured as a monthly recurring automatic bank draft. Fees are more fully described in Appendix B.

### *Legally Required Services*

In the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written, or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and workpapers prepared by HBE in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses, including fees and costs for our time at the rates then in effect, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

### *Confidentiality*

HBE agrees to take reasonable steps to protect all Confidential Information and to use the Confidential Information only in connection with performing Services hereunder. For purposes of this Engagement Letter, Confidential Information shall mean any and all information which is private and not in the public domain for Organization and is provided, obtained, or produced in connection with the Services provided whether in written, oral, digital or other tangible form, including, without limitation, all information furnished at any time relating to Organization's Organization, customers, intellectual property, processes, strategies, all portions of any analyses, compilations, data, studies, or other documents prepared by HBE that contain or are based on any furnished information or that reflect review of such information, and any and all information concerning Organization's plans and activities, ideas, projects, software, methodologies, processes, tools, experience, customers and suppliers, financial information, and any other information, which ought reasonably under the circumstances to be considered confidential (the "Confidential Information"). HBE agrees to take reasonable steps necessary to ensure that the confidentiality of the Confidential Information is maintained and that such Confidential Information is protected from unauthorized disclosure. Without limiting the generality of the foregoing, HBE shall not disclose Confidential Information to any party outside Organization, without the prior written approval of Organization. HBE represents that, as a matter of policy, it informs its personnel concerning maintaining the confidentiality of client information. The parties hereto agree that equitable relief, including injunctive relief and specific performance, shall be available in the event of any breach of the provisions of this agreement. Such remedies shall not be deemed to be the exclusive remedies for a breach of this agreement but shall be in addition to all other remedies available at law or equity. Organization shall assume all responsibility relating to adherence with privacy and disclosure requirements relating to the use and sharing of information in its industry.

Organization acknowledges that the proprietary information, documents, materials, management techniques, and other intellectual property utilized by HBE are a material source of the Services performed and that these materials were developed prior to this agreement. Any new forms, software, documents, or intellectual property developed by HBE for use by Organization shall belong to Organization and Organization shall have the right to use them. All report templates, manuals, forms, checklists, questionnaires, letters, agreements (including this one), and other documents created by HBE prior to our association with Organization, which is made available to Organization, are proprietary to HBE. Organization, nor any of its agents, shall copy, electronically store, reproduce, or make available to anyone other than Organization's personnel, any of HBE's proprietary documents. This shall apply to all materials, whether in digital or "hard copy" format.

### *Third Party Disclosure and the Use of Third-Party Services*

We may from time to time and depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers, some of whom may be cloud-based, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality terms with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

You authorize that any and all information furnished to us for or in connection with the preparation of tax returns under this engagement letter may, for as long as HBE LLP is engaged, be disclosed to third party service providers for purposes of assisting us in providing bookkeeping services, tax return preparation and/or tax planning services. Such third party service providers may be located within or outside the United States. Disclosures under this paragraph may consist of all information contained in tax returns. If you wish to request a limited disclosure of tax return information, you must inform us. Both we and the third party service providers who will receive this information will maintain adequate data protection safeguards (as required by the regulations under 26 U.S.C. Section 7216) to protect your privacy and prevent unauthorized access to tax return information.

### *Email – Waiver of Liability*

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions. However, as emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered to and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

### *Record Retention*

It is our policy to keep records related to this engagement for 7 years. However, HBE does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by government or regulatory agencies. The balance of our engagement file, other than the compiled financial statement, which we will provide to you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort. HBE does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

HBE will utilize established and reputable third-party applications (including internet-based application providers) to provide Services to Organization, such as online filing of Accounts Payable or other Organization documents. By signing this Engagement Letter Organization acknowledges their understanding of the Services to be provided and agrees that HBE is not liable for record retention or any other services provided by these established and reputable third parties. This shall be true even in the event HBE absorbs the cost (in part or in full) of a third-party service as a benefit to Organization. At all times, Organization shall assume responsibility for a decision to maintain hard copies of original documents or to limit document retention to the digital copies stored by the web application. HBE is not responsible for permanent retention of Organization's source documents.

In the unlikely event that HBE does obtain any original documents from Organization, all said documents shall be returned to Organization promptly upon completion of work. HBE does not and will not retain copies of documents. It is the responsibility of Organization to safeguard documents in case of future need.

If this agreement ends for any reason, Organization will have the option to continue any third-party subscription-based services at Organization's expense. Organization agrees to complete the transfer of services to its name and assume responsibility for payment within 10 days of the end of HBE's Services. The "end date" will be defined as the 11th business day following the date shown on the email or letter of termination/resignation transmitted by either party. Organization understands that failure to assume responsibility for these services may result in said services being cancelled. Additional fees may apply if Organization later elects to restore said services or to request records from the third-party provider.

### *Mediation/Arbitration*

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Nebraska law for resolving professional accounting and related services disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

The parties agree that any dispute over fees charged by HBE to Organization shall be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of Nebraska. Such arbitration shall be binding and final. In agreeing to arbitration, the parties acknowledge that, in the event of a dispute over fees charged by HBE, the parties give up the right to have the dispute decided in a court of law before a judge or jury and instead accept the use of arbitration for resolution. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

### *Third Party Settlements*

In the event that HBE is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of Organization's intentional or knowing misrepresentation or provision to HBE of inaccurate or incomplete information in connection with this agreement, and not any failure on HBE's part to comply with professional standards, negligence or willful misconduct by HBE, Organization agrees to indemnify, defend, and hold harmless HBE against such obligations.

### *Governing Law*

This Agreement shall be governed by and construed in accordance with the laws of the State of Nebraska.

### *Assignment*

All obligations provided under this agreement are between HBE and Organization and neither party shall assign any rights or delegate any obligations hereunder without the other party's prior written consent. Any attempted assignment without the required consent shall be null and void.

### *Costs of Enforcement and Claim Limitations*

In the event a party is adjudged to be in breach of this agreement, including, as to Organization, any payment obligations, and, as to HBE, any confidentiality obligations, the party in breach shall reimburse the non-breaching party for its reasonable out-of-pocket costs of enforcing the provisions of this agreement, including reasonable attorneys' fees and disbursements to the extent permitted by law.

In the event we are required to respond to a subpoena, court order or other legal processes for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our standard hourly rates then existing for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

### *Termination of Services*

In the event of a material default on the part of Organization, HBE reserves the right to suspend or terminate work, with forty-five (45) days prior written notice, except in the event of nonpayment, in which case HBE may suspend or terminate work within fifteen (15) days prior written notice to Organization. Upon suspension or termination, HBE will use commercially reasonable efforts to transfer any information in HBE's possession to Organization or its designated representative. Similarly, in the event of a material default on the part of HBE, Organization reserves the right to suspend or terminate this letter, with forty-five (45) days prior written notice to HBE.

If work is suspended due to lack of payment and HBE later receives payment from Organization along with a request to resume services, HBE will provide Organization with an updated timeline for completion of any past due work. Organization understands that this may result in significant delays in processing. HBE reserves the right to suspend work immediately if, during the course of Services, HBE becomes aware of any material matters which would compromise HBE's professional or legal standing in any manner.

Any dispute regarding billed amounts must be submitted in writing within 30 days of the invoice date; email is acceptable. No amounts may be disputed after said 30-day period.

If work is suspended or terminated as provided herein, Organization agrees that HBE will not be responsible for Organization's failure to meet government and other deadlines, for any penalties or interest that may be assessed against Organization resulting from failure to meet such deadlines, and for any other damages, including consequential damages.

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us through the date of termination.

### *Insurance Requirements*

Each party has general liability insurance to cover its employees and the activities described in this Engagement Letter and related Appendices.

### *Non-Solicitation*

HBE values each and every one of its clients, as well as each and every one of its employees. As we're sure you have also done in your business, we have spent a great deal of time and resources to locate, train and retain employees. Therefore, HBE respectfully requests that Organization does not solicit our employees to work for Organization.

*Conclusion*

This engagement letter is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior agreements, discussions or understandings. No amendment or modification of this agreement shall be valid unless in writing, signed by both parties. Additional services may be requested from time to time and if this occurs, HBE will communicate with Organization regarding the scope and estimated cost of these additional services. Requests for additional services will necessitate issuance of a Service Order (Appendix C) which will act as an addendum to this agreement, or a separate engagement letter will be issued to reflect the obligations of both parties.

The terms of this agreement are valid if signed by both parties within 30 days of the date of this Engagement Letter. After that date an updated agreement may be necessary, which will include any changes to fees, billing structure, or any other aspect of Services to be performed.

**If, after full consideration and consultation with counsel if so desired, the Organization agrees that the foregoing terms shall govern this engagement, please sign the copy of this letter in the space provided and return the original signed letter to our office, keeping a fully executed copy for your records.**

We look forward to a continued relationship with your organization, and we are available to discuss the contents of this letter or other professional services you may desire. If you request us to perform additional services not contemplated or described in this engagement letter, we will provide you with a separate agreement outlining those additional services and fees.

Very truly yours,



Kiley A. Wiechman, CPA  
Partner

**APPROVED:**

The above Engagement Letter and supporting Appendices confirm Organization’s understanding of the Services to be performed and the limitations of those services.

LOWER PLATTE NORTH NRD

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

## Appendix A

### Services Provided

#### *Annual Services*

- Assistance with preparation of annual IRS Forms 1096 and 1099
- Year-end accounting adjustments and closing of books, and the preparation and fair presentation of the annual financial statement in accordance with the United States of American generally accepted accounting principles
- Annual budget assistance
- Coordination of annual audit

#### *Monthly Services*

- Posting of monthly journal entries (Depreciation, Amortization, Other)
- Bank Account Reconciliations (Including loans and lines of credit)
- Credit Card Account Reconciliations
- Other Balance Sheet Account Reconciliations
- Monthly management reporting and consultation meeting with HBE
- Lodging Tax and Sales Tax filings
- Grants and accounts receivable tracking
- Fixed asset maintenance
- Posting of summary transactions into accounting records from reports obtained from the utility billing system
- Accounts Payable Processing - using BILL

#### *Bi-Weekly Services*

- Download/Data Entry of Deposit transactions
- Download/Data Entry of "other" banking and transaction activity
- ADP payroll processing and benefits management (health insurance deductions, retirement payable preparation, etc.)

#### *As-Needed Services*

- Assistance with vendor communications relating to obtaining W-9s. HBE will provide assistance in this area, but we do not assume responsibility for the completeness/accuracy of the W-9 information we receive from you and/or from your vendors.
- Chart of Account and Reporting updates
- Manage banking relationships
- Designing internal controls relevant to the preparation and fair presentation of the financial statements
- Assist in the selection of accounting principles and assisting the organization in the application of accounting principles

#### *Additional Services*

All Services other than those identified above, including reports not identified above, will be considered outside the scope of the Engagement and will be treated as Additional Services subject to additional fees. Any said Additional Services will require a Service Order Request (Appendix C).

**Appendix B**

**Service Level Agreement, Financial Policies and Fees**

***HBE Accounting Team***

Services will be provided by the following HBE team members:

- Kiley Wiechman, Partner
- Grant Nuttelmann, Director
- Stacey Gerdts, Client Manager

Additional/alternate staff shall be assigned as needed and when appropriate.

***Processing and Reporting***

In order to ensure timely and accurate ongoing services, it is important that Organization provide HBE with current transactions, accounts payable, and other ongoing information. To that end, Organization shall ensure that all documents are timely submitted. Organization’s documents will be processed timely if all information is complete and there are no open questions. The schedule of processing and reporting will be determined by the parties and included in the processes and procedures binder that will be created for Organization. This schedule may be changed by mutual agreement of the parties.

***Financial Investment – Fees***

**Full-Service 360 Program**

<b>Service Year</b>	<b>Monthly Fee</b>	<b>Annual Fees</b>
July 1, 2025-June 30, 2026	\$8,085	\$97,020
July 1, 2026-June 30, 2027	\$8,400	\$100,800
July 1, 2027-June 30, 2028	\$8,745	\$104,940
July 1, 2028-June 30, 2029	\$9,095	\$109,140

HBE will meet regularly with LOWER PLATTE NORTH NRD to evaluate the contract against the Services provided to-date to determine if potential adjustments are needed.

In addition to our accounting services, our third-party vendor fees will be invoiced separately as follows:

***Bill.com Transaction Fees (billed separately)***

ACH Payments.....	\$ 0.49 per ACH
Check Payments.....	\$ 1.69 per check
Stop Payments.....	\$ 25.00 per item
Returned Checks .....	\$ 3.00 per item
Overnight Delivery Fee.....	\$ 23.00 per item

*Fees for Out-of-Scope Services*

Additional services not set forth in this proposal are subject to an hourly rate based on the experience and ability of the professional staff plus out-of-pocket expenses. Billing rates are subject to small changes without notice unless we have a written agreement with you which designates specific billing rates or the total fee to be charged. As of April 2025, our professional staff hourly rates are as follows:

Partner.....	\$325.00 - \$360.00 per hour
Director/Manager.....	\$175.00 - \$250.00 per hour
Accountant.....	\$125.00 - \$185.00 per hour
Client Accountant.....	\$125.00 - \$160.00 per hour

*Payment Method*

We request that you allow us to bill your fixed fee via recurring automatic draft (ACH) to your bank account at the beginning of each month.

*Out of Pocket Expenses*

Organization shall be charged separately for any travel and/or any out-of-pocket expenses HBE incurs on Organization’s behalf (office supplies, postage, etc.). These charges will be invoiced monthly and due within 30 days of the invoice date. HBE, at its discretion, reserves the right to request payment in advance for estimated out-of-pocket expenses.

Appendix C

ERIC GOTTSCHALK  
LOWER PLATTE NORTH NRD  
PO BOX 126  
WAHOO NE 68066-0126

000712.000

RE: Addendum to Existing Engagement Letter

Service Order Request

Dear Board of Directors:

This letter is to confirm a request for the following services, which are outside the scope of the initial Engagement Letter:

<<Description of the nature of services>>

By signing this Addendum to the existing Engagement Letter, Organization is providing consent for HBE to initiate services and receive payment as described below. All other terms and conditions relating to the Services Organization has requested are as outlined in the Engagement Letter.

Estimated Fee for the services described above: \$ \_\_\_\_\_

Balance due in order to begin work: \$ \_\_\_\_\_

With this signed agreement, Organization authorizes HBE to draft payment electronically for the "balance due" shown above using the credit card or bank account on file with HBE.

Estimated start date of this request: \_\_\_\_\_

Estimated completion date of this request: \_\_\_\_\_

Notes: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

APPROVED:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

# AUTHORIZATION AGREEMENT FOR PRE-AUTHORIZED (ACH) PAYMENTS

I (we) authorize HBE LLP ("COMPANY") to initiate debit entries to my (our) account as follows:

Checking Account

Savings Account

at the depository financial institution named below ("DEPOSITORY"). I (we) acknowledge that ACH transactions that I (we) authorize from my (our) account must comply with the provisions of United States law.

Depository Name: \_\_\_\_\_

Routing Number: \_\_\_\_\_ Account Number: \_\_\_\_\_

Regular Payment: \$ \_\_\_\_\_ Maximum Payment: \$ \_\_\_\_\_

Payment Frequency: \_\_\_\_\_

Special Instructions: \_\_\_\_\_

*(Subject to change upon notification by company or association)*

### **Disclosures**

This authority is to remain in full force and effect until "COMPANY" has received written notification from me (or either of us) of my (our) request to revoke this authorization. I (we) understand that the "COMPANY" requires at least 10 days prior notice in order to cancel this authorization. In no event shall it be effective with respect to entries processed by the "COMPANY" prior to receipt of notice of termination.

I (we) further authorize the "COMPANY" to initiate such credit entries to said account as may be necessary to correct any erroneous debit entries previously initiated thereto. I (we) authorize the "DEPOSITORY" to accept and to credit or debit the amount of such entries to my (our) account.

I (we) have the right to stop payment of any entry by notification to "DEPOSITORY" prior to the posting of item to the account.

The undersigned hereby agrees that all entries initiated hereunder are to be governed in all respects by the Rules of the National ACH Association as now or hereafter in effect and agrees to be bound thereby:

Client Name(s): \_\_\_\_\_ Client ID: \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

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Savings Account

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Depository Name: \_\_\_\_\_

Routing Number: \_\_\_\_\_ Account Number: \_\_\_\_\_

Regular Payment: \$ \_\_\_\_\_ Maximum Payment: \$ \_\_\_\_\_

Payment Frequency: \_\_\_\_\_

Special Instructions: \_\_\_\_\_

*(Subject to change upon notification by company or association)*

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Client Name(s): \_\_\_\_\_ Client ID: \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

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Savings Account

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Depository Name: \_\_\_\_\_

Routing Number: \_\_\_\_\_ Account Number: \_\_\_\_\_

Regular Payment: \$ \_\_\_\_\_ Maximum Payment: \$ \_\_\_\_\_

Payment Frequency: \_\_\_\_\_

Special Instructions: \_\_\_\_\_

*(Subject to change upon notification by company or association)*

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Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

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Checking Account

Savings Account

at the depository financial institution named below ("DEPOSITORY"). I (we) acknowledge that ACH transactions that I (we) authorize from my (our) account must comply with the provisions of United States law.

Depository Name: \_\_\_\_\_

Routing Number: \_\_\_\_\_ Account Number: \_\_\_\_\_

Regular Payment: \$ \_\_\_\_\_ Maximum Payment: \$ \_\_\_\_\_

Payment Frequency: \_\_\_\_\_

Special Instructions: \_\_\_\_\_

*(Subject to change upon notification by company or association)*

### **Disclosures**

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The undersigned hereby agrees that all entries initiated hereunder are to be governed in all respects by the Rules of the National ACH Association as now or hereafter in effect and agrees to be bound thereby:

Client Name(s): \_\_\_\_\_ Client ID: \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Financial Statements and Accountant's Compilation Report

**Lower Platte North Natural Resources District**

March 31, 2025

**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 March 31, 2025, and the related Statements of Activities for the month and nine 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

April XX, 2025

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 03/31/2025	Rural Water-Bruno As of 03/31/2025	Rural Water-Colon As of 03/31/2025	All Districts As of 03/31/2025
<b>Assets</b>				
<b>Current Assets</b>				
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	825.00	0.00	0.00	825.00
102001 - Cash - Union Bank	154,335.66	0.00	0.00	154,335.66
103000 - Cash - County Treasurer	150,409.68	0.00	0.00	150,409.68
104000 - Cash - Education Building Res.	12,160.00	0.00	0.00	12,160.00
111100 - Investments - NRD - NPAIT	2,638.06	0.00	0.00	2,638.06
111105 - Union Bank STFIT	2,830,391.38	0.00	0.00	2,830,391.38
<b>Total Cash and Cash Equivalents</b>	<b>3,150,909.78</b>	<b>60.00</b>	<b>90.00</b>	<b>3,151,059.78</b>
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	1,319,671.48	3,872.89	6,207.40	1,329,751.77
105060 - Due from Bruno Water Fund	194,805.25	0.00	0.00	194,805.25
105070 - Due from Colon Water Fund	6,610.10	0.00	0.00	6,610.10
109000 - Taxes Receivable	2,731,587.89	0.00	0.00	2,731,587.89
<b>Total Accounts Receivable</b>	<b>4,252,674.72</b>	<b>3,872.89</b>	<b>6,207.40</b>	<b>4,262,755.01</b>
<b>Total Accounts Receivable, Net</b>	<b>4,252,674.72</b>	<b>3,872.89</b>	<b>6,207.40</b>	<b>4,262,755.01</b>
Inventory				
165503 - Rural Water Inventory	0.00	6,569.29	9,853.93	16,423.22
<b>Total Inventory</b>	<b>0.00</b>	<b>6,569.29</b>	<b>9,853.93</b>	<b>16,423.22</b>
Prepaid Expenses				
116000 - Prepaid Expenses	94,544.87	0.00	0.00	94,544.87
<b>Total Prepaid Expenses</b>	<b>94,544.87</b>	<b>0.00</b>	<b>0.00</b>	<b>94,544.87</b>
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	143,518.32	0.00	0.00	143,518.32
111250 - Investments - Alliance GIS Project	8,581.82	0.00	0.00	8,581.82
111550 - Investments - Elkhorn Breakout	146,816.68	0.00	0.00	146,816.68
111600 - Investments - Wanhoo SRA	620,359.40	0.00	0.00	620,359.40
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	9,641.27	9,641.27
<b>Total Other Current Assets</b>	<b>919,276.22</b>	<b>0.00</b>	<b>9,641.27</b>	<b>928,917.49</b>
<b>Total Current Assets</b>	<b>8,417,405.59</b>	<b>10,502.18</b>	<b>25,792.60</b>	<b>8,453,700.37</b>
<b>Fixed Assets, Net of Depreciation</b>				
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	11,474,172.58	0.00	0.00	11,474,172.58
162000 - Infrastructure	30,689,263.56	0.00	0.00	30,689,263.56
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	5,094,601.92	0.00	0.00	5,094,601.92
165000 - Machinery & Equipment	196,340.12	0.00	0.00	196,340.12
165100 - Machinery & Equipment - O & M	709,293.90	0.00	0.00	709,293.90
165200 - Machinery & Equipment - Water	345,887.45	0.00	0.00	345,887.45
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	20,511.18	30,766.78	51,277.96
165507 - Lake Wanhoo Equipment	24,000.00	0.00	0.00	24,000.00
167000 - Auto and Truck	373,215.97	0.00	0.00	373,215.97
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	84,701.47	0.00	0.00	84,701.47
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53

See Accountant's Compilation Report

## Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 03/31/2025	Rural Water-Bruno As of 03/31/2025	Rural Water-Colon As of 03/31/2025	All Districts As of 03/31/2025
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	129,185.43	0.00	0.00	129,185.43
<b>Total Fixed Assets</b>	<b>50,343,312.53</b>	<b>746,667.69</b>	<b>1,212,841.83</b>	<b>52,302,822.05</b>
<b>Accumulated Depreciation</b>				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	841.70	841.70
162900 - Accum Depr - Infra. & Land Imp.	4,913,324.62	0.00	0.00	4,913,324.62
164000 - Accum Depr - Buildings	590,472.80	0.00	0.00	590,472.80
165700 - Accum Depr - Water Line	0.00	154,817.03	295,488.10	450,305.13
166000 - Accum Depr - Machinery & Equipment	683,575.07	14,483.37	21,724.86	719,783.30
168000 - Accum Depr - Auto & Truck	248,062.88	0.00	0.00	248,062.88
169550 - Accum Depr - Master DB Water	129,961.41	0.00	0.00	129,961.41
170000 - Accum Depr - Office Equipment	112,248.84	0.00	0.00	112,248.84
<b>Total Accumulated Depreciation</b>	<b>6,677,645.62</b>	<b>169,300.40</b>	<b>318,054.66</b>	<b>7,165,000.68</b>
<b>Total Property and Equipment</b>	<b>43,665,666.91</b>	<b>577,367.29</b>	<b>894,787.17</b>	<b>45,137,821.37</b>
<b>Total Assets</b>	<b>\$ 52,083,072.50</b>	<b>\$ 587,869.47</b>	<b>\$ 920,579.77</b>	<b>\$ 53,591,521.74</b>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
201000 - Accounts Payable	954,859.89	2,112.80	2,687.83	959,660.52
201100 - Sewer Collections Payable	0.00	0.00	7,900.80	7,900.80
202060 - Due to General Fund	0.00	194,805.25	6,610.10	201,415.35
<b>Total Accounts Payable</b>	<b>954,859.89</b>	<b>196,918.05</b>	<b>17,198.73</b>	<b>1,168,976.67</b>
<b>Accrued Liabilities</b>				
200700 - Colon RW Accrued Interest	0.00	0.00	462.24	462.24
206001 - Accrued Compensated Absences	224,731.87	3,331.07	4,996.60	233,059.54
207305 - Lodging Tax Czechland	8.30	0.00	0.00	8.30
207306 - Sales Tax Payable Wanahoo	268.56	0.00	0.00	268.56
207307 - Lodging Tax Wanahoo	244.63	0.00	0.00	244.63
208302 - Flexible Spending	29.93	0.00	0.00	29.93
<b>Total Accrued Liabilities</b>	<b>225,283.29</b>	<b>3,331.07</b>	<b>5,458.84</b>	<b>234,073.20</b>
<b>Other Current Liabilities</b>				
204000 - Deposits	0.00	400.00	3,600.00	4,000.00
204500 - Deferred Income	13,004.57	0.00	0.00	13,004.57
204600 - Education Building Deposits	12,460.00	0.00	0.00	12,460.00
207300 - Sales Tax Payable	341.83	92.28	148.10	582.21
207304 - Sales Tax Payable Czechland	8.86	0.00	0.00	8.86
231000 - Permits Liability - DEE	364.00	0.00	0.00	364.00
<b>Total Other Current Liabilities</b>	<b>26,179.26</b>	<b>492.28</b>	<b>3,748.10</b>	<b>30,419.64</b>
<b>Total Current Liabilities</b>	<b>1,206,322.44</b>	<b>200,741.40</b>	<b>26,405.67</b>	<b>1,433,469.51</b>
<b>Long Term Liabilities</b>				
<b>Note Payable - Long Term</b>				
200600 - Note Payable - Colon Rural Water	0.00	0.00	21,330.94	21,330.94
<b>Total Long Term Note Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>21,330.94</b>	<b>21,330.94</b>
<b>Total Long Term Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>21,330.94</b>	<b>21,330.94</b>
<b>Total Liabilities</b>	<b>1,206,322.44</b>	<b>200,741.40</b>	<b>47,736.61</b>	<b>1,454,800.45</b>
<b>Fund Balances</b>				
<b>Net Assets</b>				

See Accountant's Compilation Report

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

	Natural Resources District As of 03/31/2025	Rural Water-Bruno As of 03/31/2025	Rural Water-Colon As of 03/31/2025	All Districts As of 03/31/2025
Net Assets - Not Designated	44,180,881.12	384,036.71	872,725.32	45,437,643.15
Net Assets - Designated				
12 - Districtwide Flood Reduction	2,600,000.00	0.00	0.00	2,600,000.00
8 - Farm Bill Tech Assistance	125,191.00	0.00	0.00	125,191.00
10 - Groundwater Sinking	100,000.00	0.00	0.00	100,000.00
4 - Intergov'tl Emergency Repair	100,000.00	0.00	0.00	100,000.00
13 - Joint Water Mgmt E Fremont	440,000.00	0.00	0.00	440,000.00
11 - Large Structure O&M	200,000.00	0.00	0.00	200,000.00
5 - Project Op and Maintenance	100,000.00	0.00	0.00	100,000.00
6 - Shell Creek Land Treatment	100,000.00	0.00	0.00	100,000.00
7 - Water Studies	30,000.00	0.00	0.00	30,000.00
Total Net Assets - Designated	<u>3,795,191.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,795,191.00</u>
Total Net Assets	<u>47,976,072.12</u>	<u>384,036.71</u>	<u>872,725.32</u>	<u>49,232,834.15</u>
Change in Net Position	2,900,677.94	3,091.36	117.84	2,903,887.14
Total Fund Balances	<u>50,876,750.06</u>	<u>387,128.07</u>	<u>872,843.16</u>	<u>52,136,721.29</u>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 52,083,072.50</u></b>	<b><u>\$ 587,869.47</u></b>	<b><u>\$ 920,579.77</u></b>	<b><u>\$ 53,591,521.74</u></b>

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

	Natural Resources District Month Ending 03/31/2025	Rural Water-Bruno Month Ending 03/31/2025	Rural Water-Colon Month Ending 03/31/2025	All Districts Month Ending 03/31/2025
<b>Income</b>				
<b>Federal Income</b>				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	0.00	0.00	0.00	0.00
303209 - Shell Creek Phase II 319 - NDEE	0.00	0.00	0.00	0.00
303210 - Shell Creek Phase II - 319 DEQ	0.00	0.00	0.00	0.00
303225 - Wahoo Creek WS PL566	0.00	0.00	0.00	0.00
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	12,780.38	0.00	0.00	12,780.38
303961 - FEMA - Flood Funds	98,945.70	0.00	0.00	98,945.70
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	16,490.95	0.00	0.00	16,490.95
303963 - FEMA - 428 Funds	32,319.00	0.00	0.00	32,319.00
303964 - Federal - NRCS	2,676.98	0.00	0.00	2,676.98
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
<b>Total Federal Income</b>	<b>\$ 163,213.01</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 163,213.01</b>
<b>State Income</b>				
301203 - Motor Vehicle Pro-Rate	2,912.15	0.00	0.00	2,912.15
301309 - Water Sustainability Fund	3,000.00	0.00	0.00	3,000.00
301310 - Shell Creek NET	4,293.31	0.00	0.00	4,293.31
301325 - JEDI Funding	133,362.14	0.00	0.00	133,362.14
<b>Total State Income</b>	<b>143,567.60</b>	<b>0.00</b>	<b>0.00</b>	<b>143,567.60</b>
<b>Local Income</b>				
304105 - Education Building Rent	1,150.00	0.00	0.00	1,150.00
304112 - Dirt Sales - Wanahoo	521.97	0.00	0.00	521.97
<b>Total Local Income</b>	<b>1,671.97</b>	<b>0.00</b>	<b>0.00</b>	<b>1,671.97</b>
<b>Rural Water Income</b>				
304240 - Water Sales	0.00	3,568.00	3,899.40	7,467.40
304295 - Colon Sewer Fees	0.00	0.00	2,633.60	2,633.60
304261 - Other Revenue	0.00	2.34	80.28	82.62
<b>Total Rural Water Income</b>	<b>0.00</b>	<b>3,570.34</b>	<b>6,613.28</b>	<b>10,183.62</b>
<b>Property Tax Income</b>				
305100 - General Fund Property Taxes-Boone	2,175.35	0.00	0.00	2,175.35
305200 - General Fund Property Taxes-Butler	484.18	0.00	0.00	484.18
305300 - General Fund Property Taxes-Colfax	129.61	0.00	0.00	129.61
305400 - General Fund Property Taxes-Dodge	3,784.29	0.00	0.00	3,784.29
305500 - General Fund Property Taxes-Madison	51.11	0.00	0.00	51.11
305600 - General Fund Property Taxes-Platte	1,566.49	0.00	0.00	1,566.49
305700 - General Fund Property Taxes-Saunders	3,422.46	0.00	0.00	3,422.46
<b>Total Property Tax Income</b>	<b>11,613.49</b>	<b>0.00</b>	<b>0.00</b>	<b>11,613.49</b>
<b>Investment Income</b>				
311350 - Interest - NPAIT Elkhorn	533.94	0.00	0.00	533.94
311400 - Interest - NPAIT Wanahoo SRA	2,256.17	0.00	0.00	2,256.17
311500 - Interest - NPAIT NRD	9.61	0.00	0.00	9.61
311600 - Interest - STFIT NRD	9,838.35	0.00	0.00	9,838.35
311700 - Interest - UBT NRD	65.59	0.00	0.00	65.59
304350 - Colon RW Interest - NPAIT	0.00	0.00	35.02	35.02
<b>Total Investment Income</b>	<b>12,703.66</b>	<b>0.00</b>	<b>35.02</b>	<b>12,738.68</b>
<b>Miscellaneous Income</b>				
309350 - Sales - Well Permits	150.00	0.00	0.00	150.00
309500 - Equipment Rent	375.00	0.00	0.00	375.00
310000 - Chemigation Permits	5,126.00	0.00	0.00	5,126.00
310200 - Czechland Camping Fees	32.49	0.00	0.00	32.49
310201 - Wanahoo Park Permits	3,477.50	0.00	0.00	3,477.50
310202 - Lake Wanahoo Camping	4,520.31	0.00	0.00	4,520.31
313000 - Miscellaneous Income	257.24	0.00	0.00	257.24
315000 - RWD Administrative Fees	373.37	0.00	0.00	373.37
316000 - Employee/Director Reimb	565.92	0.00	0.00	565.92
318000 - Special Project Income	4,916.00	0.00	0.00	4,916.00
<b>Total Miscellaneous Income</b>	<b>19,793.83</b>	<b>0.00</b>	<b>0.00</b>	<b>19,793.83</b>
<b>Total Income</b>	<b>352,563.56</b>	<b>3,570.34</b>	<b>6,648.30</b>	<b>362,782.20</b>

**Expenses**

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 03/31/2025	Rural Water-Bruno Month Ending 03/31/2025	Rural Water-Colon Month Ending 03/31/2025	All Districts Month Ending 03/31/2025
<b>Administration Expenses</b>				
<b>Bonds</b>				
410100 - Bonds	1,388.00	0.00	0.00	1,388.00
<b>Total Bonds</b>	<b>1,388.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,388.00</b>
<b>Dues &amp; Membership</b>				
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	2,768.95	0.00	0.00	2,768.95
<b>Total Dues &amp; Membership</b>	<b>2,916.95</b>	<b>0.00</b>	<b>0.00</b>	<b>2,916.95</b>
<b>Fees and Licenses</b>				
410302 - NRD Fees And Licenses	150.00	0.00	0.00	150.00
410304 - NRD Union Bank Fees	45.52	0.00	0.00	45.52
<b>Total Fees and Licenses</b>	<b>195.52</b>	<b>0.00</b>	<b>0.00</b>	<b>195.52</b>
<b>Insurance</b>				
410501 - Insurance-Auto	1,551.33	0.00	0.00	1,551.33
410502 - Insurance-Errors & Omissions	479.25	0.00	0.00	479.25
410504 - Insurance-Liability	5,849.60	0.00	0.00	5,849.60
410505 - Insurance-Property	2,667.67	0.00	0.00	2,667.67
<b>Total Insurance</b>	<b>10,547.85</b>	<b>0.00</b>	<b>0.00</b>	<b>10,547.85</b>
<b>Interest Expense</b>				
410600 - Interest Expense	0.00	0.00	77.04	77.04
<b>Total Interest Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>77.04</b>	<b>77.04</b>
<b>Maintenance Contracts</b>				
410800 - Maintenance Contracts	308.09	0.00	0.00	308.09
<b>Total Maintenance Contracts</b>	<b>308.09</b>	<b>0.00</b>	<b>0.00</b>	<b>308.09</b>
<b>Office Supply &amp; Expense</b>				
410902 - Office Supplies & Equip	13.33	0.00	0.00	13.33
410904 - Letterhead, Envelopes & Forms	34.12	0.00	0.00	34.12
410906 - Office Expense - Other	406.64	0.00	0.00	406.64
<b>Total Office Supply &amp; Expense</b>	<b>454.09</b>	<b>0.00</b>	<b>0.00</b>	<b>454.09</b>
<b>Computer Supply &amp; Expense</b>				
411002 - Computer Consultant	1,383.80	0.00	0.00	1,383.80
411004 - Computer Software	459.02	0.00	0.00	459.02
411006 - Email	414.00	0.00	0.00	414.00
<b>Total Computer Supply &amp; Expense</b>	<b>2,256.82</b>	<b>0.00</b>	<b>0.00</b>	<b>2,256.82</b>
<b>Postage</b>				
411200 - Postage	1,009.75	0.00	0.00	1,009.75
<b>Total Postage</b>	<b>1,009.75</b>	<b>0.00</b>	<b>0.00</b>	<b>1,009.75</b>
<b>Professional Services</b>				
411301 - Prof Serv-Accounting	7,700.00	0.00	0.00	7,700.00
411304 - Prof Serv-Legal - General	1,964.00	0.00	0.00	1,964.00
411311 - Washington Expense	2,300.00	0.00	0.00	2,300.00
<b>Total Professional Services</b>	<b>11,964.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,964.00</b>
<b>Rent Expense</b>				
411400 - Rent Expense	255.38	0.00	0.00	255.38
<b>Total Rent Expense</b>	<b>255.38</b>	<b>0.00</b>	<b>0.00</b>	<b>255.38</b>
<b>Telephone Expense</b>				
411601 - Telephone - Cellular	967.52	0.00	0.00	967.52
411602 - Local Phone & Internet	803.94	0.00	0.00	803.94
<b>Total Telephone Expense</b>	<b>1,771.46</b>	<b>0.00</b>	<b>0.00</b>	<b>1,771.46</b>
<b>Utilities</b>				
411700 - Utilities Expense	701.19	0.00	0.00	701.19
<b>Total Utilities</b>	<b>701.19</b>	<b>0.00</b>	<b>0.00</b>	<b>701.19</b>
<b>Total Administration Expenses</b>	<b>33,769.10</b>	<b>0.00</b>	<b>77.04</b>	<b>33,846.14</b>
<b>Information &amp; Education Expenses</b>				
<b>Education</b>				
420109 - Education Outreach	103.00	0.00	0.00	103.00
<b>Total Education</b>	<b>103.00</b>	<b>0.00</b>	<b>0.00</b>	<b>103.00</b>
<b>Information</b>				
420208 - Miscellaneous	455.00	0.00	0.00	455.00
420209 - Ktic Ad	523.00	0.00	0.00	523.00
420211 - E-Ads	530.90	0.00	0.00	530.90
<b>Total Information</b>	<b>1,508.90</b>	<b>0.00</b>	<b>0.00</b>	<b>1,508.90</b>
<b>Total Information &amp; Education Expenses</b>	<b>1,611.90</b>	<b>0.00</b>	<b>0.00</b>	<b>1,611.90</b>
<b>Operation &amp; Maintenance</b>				

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

	Natural Resources District Month Ending 03/31/2025	Rural Water-Bruno Month Ending 03/31/2025	Rural Water-Colon Month Ending 03/31/2025	All Districts Month Ending 03/31/2025
<b>Auto and Truck</b>				
430101 - Auto & Truck Gas	1,008.27	0.00	0.00	1,008.27
430102 - Auto & Truck R&M	190.21	0.00	0.00	190.21
<b>Total Auto and Truck</b>	<b>1,198.48</b>	<b>0.00</b>	<b>0.00</b>	<b>1,198.48</b>
<b>Building Maintenance</b>				
430201 - Bldg Maintenance	46.05	0.00	0.00	46.05
430202 - Office Cleaning	495.00	0.00	0.00	495.00
430203 - Garbage Maintenance	101.72	0.00	0.00	101.72
<b>Total Building Maintenance</b>	<b>642.77</b>	<b>0.00</b>	<b>0.00</b>	<b>642.77</b>
<b>Operation and Maintenance</b>				
430401 - Czechland & Homestead	144.69	0.00	0.00	144.69
430403 - Operation & Maintenance	57.03	0.00	0.00	57.03
430406 - Wanahoo Park Operation	362.00	0.00	0.00	362.00
430407 - Monitoring Wanahoo Dam	1,215.00	0.00	0.00	1,215.00
430408 - Wanahoo Rec Mgmt	1,743.59	0.00	0.00	1,743.59
430409 - Lake Wanahoo Education Building	411.79	0.00	0.00	411.79
<b>Total Operation and Maintenance</b>	<b>3,934.10</b>	<b>0.00</b>	<b>0.00</b>	<b>3,934.10</b>
<b>Other</b>				
430804 - O&M One-Call Services	30.57	0.00	0.00	30.57
<b>Total Other</b>	<b>30.57</b>	<b>0.00</b>	<b>0.00</b>	<b>30.57</b>
<b>Total Operation &amp; Maintenance</b>	<b>5,805.92</b>	<b>0.00</b>	<b>0.00</b>	<b>5,805.92</b>
<b>Personnel Expenses</b>				
<b>Director Expense</b>				
440101 - Director Meeting Expense	3,065.64	0.00	0.00	3,065.64
440102 - Director Mileage Expense	4,492.60	0.00	0.00	4,492.60
440104 - Computer Stipend	1,250.00	0.00	0.00	1,250.00
<b>Total Director Expense</b>	<b>8,808.24</b>	<b>0.00</b>	<b>0.00</b>	<b>8,808.24</b>
<b>Employee Benefits</b>				
440301 - Dental Insurance	1,815.38	0.00	0.00	1,815.38
440302 - Health Insurance	30,585.05	0.00	0.00	30,585.05
440303 - Retirement Benefit - 414H	6,970.84	0.00	0.00	6,970.84
440304 - Retirement Benefit - 457 Plan	1,410.31	0.00	0.00	1,410.31
440306 - Workmans Comp Benefit	1,937.33	0.00	0.00	1,937.33
440307 - Employee Benefits - Other	(29.39)	0.00	0.00	(29.39)
440309 - Flexible Spending Fee	24.00	0.00	0.00	24.00
<b>Total Employee Benefits</b>	<b>42,713.52</b>	<b>0.00</b>	<b>0.00</b>	<b>42,713.52</b>
<b>Payroll Taxes</b>				
440401 - FICA - ER	6,034.43	0.00	0.00	6,034.43
440402 - Medicare - ER	1,411.25	0.00	0.00	1,411.25
<b>Total Payroll Taxes</b>	<b>7,445.68</b>	<b>0.00</b>	<b>0.00</b>	<b>7,445.68</b>
<b>Personnel Expense</b>				
440501 - Personnel Meeting Exp	6,461.55	0.00	0.00	6,461.55
440502 - Personnel Mileage Exp	543.20	0.00	0.00	543.20
440504 - Personnel Uniform Exp	595.99	0.00	0.00	595.99
<b>Total Personnel Expense</b>	<b>7,600.74</b>	<b>0.00</b>	<b>0.00</b>	<b>7,600.74</b>
<b>Salaries</b>				
440601 - Salaries - Administration	20,467.76	0.00	0.00	20,467.76
440602 - Salaries - Clerical	2,403.72	0.00	0.00	2,403.72
440604 - Salaries - I & E	8,983.54	0.00	0.00	8,983.54
440605 - Salaries - Op & Maint	12,878.30	0.00	0.00	12,878.30
440606 - NRCS Support	15,963.94	0.00	0.00	15,963.94
440607 - Salaries - Projects	8,046.22	0.00	0.00	8,046.22
440608 - Salaries - Water	30,571.34	0.00	0.00	30,571.34
440616 - Lake Wanahoo Park Op.	3,981.34	0.00	0.00	3,981.34
<b>Total Salaries</b>	<b>103,296.16</b>	<b>0.00</b>	<b>0.00</b>	<b>103,296.16</b>
<b>Total Personnel Expenses</b>	<b>169,864.34</b>	<b>0.00</b>	<b>0.00</b>	<b>169,864.34</b>
<b>Projects Expenses</b>				
<b>Inter-Governmental</b>				
450123 - Hazard Mitigation Update	17,040.50	0.00	0.00	17,040.50
<b>Total Inter-Governmental</b>	<b>17,040.50</b>	<b>0.00</b>	<b>0.00</b>	<b>17,040.50</b>
<b>Total Projects Expenses</b>	<b>17,040.50</b>	<b>0.00</b>	<b>0.00</b>	<b>17,040.50</b>
<b>Water Expenses</b>				
<b>Groundwater Management Plan</b>				
460110 - Basin Wide Water Plan	2,000.00	0.00	0.00	2,000.00
460111 - Flow Meter Maintenance	27,705.00	0.00	0.00	27,705.00

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 03/31/2025	Rural Water-Bruno Month Ending 03/31/2025	Rural Water-Colon Month Ending 03/31/2025	All Districts Month Ending 03/31/2025
<b>Total Groundwater Management Plan</b>	<b>29,705.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,705.00</b>
<b>Groundwater Programs</b>				
460204 - GW Quality Program	518.00	0.00	0.00	518.00
460213 - GW Memberships and Subscriptions	300.00	0.00	0.00	300.00
<b>Total Groundwater Programs</b>	<b>818.00</b>	<b>0.00</b>	<b>0.00</b>	<b>818.00</b>
<b>Special Projects</b>				
460519 - Hydrological Study	5,000.00	0.00	0.00	5,000.00
460522 - Groundwater Management Plan Rev	21,704.09	0.00	0.00	21,704.09
<b>Total Special Projects</b>	<b>26,704.09</b>	<b>0.00</b>	<b>0.00</b>	<b>26,704.09</b>
<b>Land Treatment</b>				
450803 - Shell Creek Watershed Plan 319	2,109.94	0.00	0.00	2,109.94
<b>Total Land Treatment</b>	<b>2,109.94</b>	<b>0.00</b>	<b>0.00</b>	<b>2,109.94</b>
<b>Total Water Expenses</b>	<b>59,337.03</b>	<b>0.00</b>	<b>0.00</b>	<b>59,337.03</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	0.00	1,771.58	865.03	2,636.61
570204 - Testing	0.00	15.00	15.00	30.00
570206 - Repair	0.00	7.20	10.79	17.99
570208 - Lpnnrd Adm. Fee	0.00	178.40	194.97	373.37
570210 - Health/Life/Vision/LTD - ER	0.00	202.67	304.00	506.67
570211 - Dental - ER	0.00	21.72	32.59	54.31
570212 - 414H ER Contributions	0.00	59.01	88.52	147.53
570215 - ER Social Security Tax	0.00	78.84	126.95	205.79
570216 - ER Medicare Tax	0.00	18.44	29.69	48.13
570217 - Salaries	0.00	695.57	903.05	1,598.62
570219 - Fees And Licenses	0.00	17.13	25.68	42.81
570220 - Rural Water One-Call	0.00	0.85	2.55	3.40
570223 - Rural Water Gasoline	0.00	65.35	35.63	100.98
570224 - Rural Water Personnel Meeting	0.00	191.75	287.64	479.39
570308 - Colon Meter House Expense	0.00	0.00	248.54	248.54
570309 - Colon Sewer Collections	0.00	0.00	2,633.60	2,633.60
<b>Total Rural Water District Expenses</b>	<b>0.00</b>	<b>3,323.51</b>	<b>5,804.23</b>	<b>9,127.74</b>
<b>Depreciation Expense</b>				
<b>Depreciation</b>				
908000 - Depreciation Expense	57,665.30	677.91	1,432.90	59,776.11
908350 - Amortization Expense - Colon	0.00	0.00	4.16	4.16
<b>Total Depreciation</b>	<b>57,665.30</b>	<b>677.91</b>	<b>1,437.06</b>	<b>59,780.27</b>
<b>Total Depreciation Expense</b>	<b>57,665.30</b>	<b>677.91</b>	<b>1,437.06</b>	<b>59,780.27</b>
<b>Total Expenses</b>	<b>345,094.09</b>	<b>4,001.42</b>	<b>7,318.33</b>	<b>356,413.84</b>
<b>Total Change in Net Position</b>	<b>\$ 7,469.47</b>	<b>\$ (431.08)</b>	<b>\$ (670.03)</b>	<b>\$ 6,368.36</b>

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

	Natural Resources District Year To Date 03/31/2025	Rural Water-Bruno Year To Date 03/31/2025	Rural Water-Colon Year To Date 03/31/2025	All Districts Year To Date 03/31/2025
<b>Income</b>				
<b>Federal Income</b>				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	55,523.79	0.00	0.00	55,523.79
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	91,146.44	0.00	0.00	91,146.44
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	105,956.53	0.00	0.00	105,956.53
303961 - FEMA - Flood Funds	201,552.77	0.00	0.00	201,552.77
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	33,736.21	0.00	0.00	33,736.21
303963 - FEMA - 428 Funds	228,685.37	0.00	0.00	228,685.37
303964 - Federal - NRCS	47,740.01	0.00	0.00	47,740.01
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
<b>Total Federal Income</b>	<b>\$ 764,341.12</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 764,341.12</b>
<b>State Income</b>				
301201 - Natural Resources WQ Fund	13,993.07	0.00	0.00	13,993.07
301203 - Motor Vehicle Pro-Rate	6,094.18	0.00	0.00	6,094.18
301309 - Water Sustainability Fund	28,800.00	0.00	0.00	28,800.00
301310 - Shell Creek NET	79,496.94	0.00	0.00	79,496.94
301315 - WSF and EA Application	(3,168.00)	0.00	0.00	(3,168.00)
301325 - JEDI Funding	1,344,182.32	0.00	0.00	1,344,182.32
301900 - State Grant - NE Buffer Strip	51,771.76	0.00	0.00	51,771.76
304100 - Lake Wanahoo - Other	22,578.72	0.00	0.00	22,578.72
<b>Total State Income</b>	<b>1,543,748.99</b>	<b>0.00</b>	<b>0.00</b>	<b>1,543,748.99</b>
<b>Local Income</b>				
304105 - Education Building Rent	14,295.00	0.00	0.00	14,295.00
304112 - Dirt Sales - Wanahoo	8,805.00	0.00	0.00	8,805.00
304500 - JWMA B	19,292.25	0.00	0.00	19,292.25
<b>Total Local Income</b>	<b>42,392.25</b>	<b>0.00</b>	<b>0.00</b>	<b>42,392.25</b>
<b>Rural Water Income</b>				
304240 - Water Sales	0.00	42,383.25	39,598.00	81,981.25
304275 - Colon Hook Up Fees	0.00	0.00	3,000.00	3,000.00
304295 - Colon Sewer Fees	0.00	0.00	24,135.15	24,135.15
304261 - Other Revenue	3,000.00	680.71	890.85	4,571.56
<b>Total Rural Water Income</b>	<b>3,000.00</b>	<b>43,063.96</b>	<b>67,624.00</b>	<b>113,687.96</b>
<b>Property Tax Income</b>				
305100 - General Fund Property Taxes-Boone	118,979.40	0.00	0.00	118,979.40
305200 - General Fund Property Taxes-Butler	366,055.57	0.00	0.00	366,055.57
305300 - General Fund Property Taxes-Colfax	314,472.52	0.00	0.00	314,472.52
305400 - General Fund Property Taxes-Dodge	1,136,985.23	0.00	0.00	1,136,985.23
305500 - General Fund Property Taxes-Madison	51,546.38	0.00	0.00	51,546.38
305600 - General Fund Property Taxes-Platte	442,237.78	0.00	0.00	442,237.78
305700 - General Fund Property Taxes-Saunders	1,216,506.04	0.00	0.00	1,216,506.04
<b>Total Property Tax Income</b>	<b>3,646,782.92</b>	<b>0.00</b>	<b>0.00</b>	<b>3,646,782.92</b>
<b>Investment Income</b>				
311350 - Interest - NPAIT Elkhorn	5,155.87	0.00	0.00	5,155.87
311400 - Interest - NPAIT Wanahoo SRA	21,187.95	0.00	0.00	21,187.95
311500 - Interest - NPAIT NRD	92.53	0.00	0.00	92.53
311600 - Interest - STFIT NRD	157,936.64	0.00	0.00	157,936.64
311700 - Interest - UBT NRD	623.83	0.00	0.00	623.83
304350 - Colon RW Interest - NPAIT	0.00	0.00	338.60	338.60
<b>Total Investment Income</b>	<b>184,996.82</b>	<b>0.00</b>	<b>338.60</b>	<b>185,335.42</b>
<b>Miscellaneous Income</b>				
309100 - Sales - Trees	1,777.50	0.00	0.00	1,777.50
309350 - Sales - Well Permits	1,250.00	0.00	0.00	1,250.00
309360 - Sales - Sample Kits	3,416.00	0.00	0.00	3,416.00
309400 - Sales - Other	1,425.00	0.00	0.00	1,425.00
309500 - Equipment Rent	6,140.20	0.00	0.00	6,140.20
310000 - Chemigation Permits	6,571.00	0.00	0.00	6,571.00
310100 - Check Valve Sales	477.40	0.00	0.00	477.40
310200 - Czechland Camping Fees	8,946.36	0.00	0.00	8,946.36

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310201 - Wanahoo Park Permits	35,182.00	0.00	0.00	35,182.00
310202 - Lake Wanahoo Camping	71,661.80	0.00	0.00	71,661.80
313000 - Miscellaneous Income	8,899.84	0.00	0.00	8,899.84
315000 - RWD Administrative Fees	4,099.07	0.00	0.00	4,099.07
316000 - Employee/Director Reimb	906.09	0.00	0.00	906.09
317000 - Loss Or Gain On Sale Of Assets	23,492.70	0.00	0.00	23,492.70
318000 - Special Project Income	4,916.00	0.00	0.00	4,916.00
<b>Total Miscellaneous Income</b>	<b>179,160.96</b>	<b>0.00</b>	<b>0.00</b>	<b>179,160.96</b>
<b>Total Income</b>	<b>6,364,423.06</b>	<b>43,063.96</b>	<b>67,962.60</b>	<b>6,475,449.62</b>
<b>Expenses</b>				
<b>Administration Expenses</b>				
<b>Bonds</b>				
410100 - Bonds	1,388.00	0.00	0.00	1,388.00
<b>Total Bonds</b>	<b>1,388.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,388.00</b>
<b>Dues &amp; Membership</b>				
410202 - Dues & Membership - NACD	1,332.00	0.00	0.00	1,332.00
410203 - Dues - NARD	24,866.25	0.00	0.00	24,866.25
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	1,878.00	0.00	0.00	1,878.00
<b>Total Dues &amp; Membership</b>	<b>30,026.25</b>	<b>0.00</b>	<b>0.00</b>	<b>30,026.25</b>
<b>Fees and Licenses</b>				
410302 - NRD Fees And Licenses	45,355.13	0.00	0.00	45,355.13
410304 - NRD Union Bank Fees	435.74	0.00	0.00	435.74
<b>Total Fees and Licenses</b>	<b>45,790.87</b>	<b>0.00</b>	<b>0.00</b>	<b>45,790.87</b>
<b>Insurance</b>				
410501 - Insurance-Auto	10,131.24	0.00	0.00	10,131.24
410502 - Insurance-Errors & Omissions	4,489.74	0.00	0.00	4,489.74
410504 - Insurance-Liability	51,108.60	0.00	0.00	51,108.60
410505 - Insurance-Property	22,717.53	0.00	0.00	22,717.53
<b>Total Insurance</b>	<b>88,447.11</b>	<b>0.00</b>	<b>0.00</b>	<b>88,447.11</b>
<b>Interest Expense</b>				
410600 - Interest Expense	0.00	0.00	698.93	698.93
<b>Total Interest Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>698.93</b>	<b>698.93</b>
<b>Legal Notices</b>				
410701 - Legal Notices	2,352.62	0.00	0.00	2,352.62
<b>Total Legal Notices</b>	<b>2,352.62</b>	<b>0.00</b>	<b>0.00</b>	<b>2,352.62</b>
<b>Maintenance Contracts</b>				
410800 - Maintenance Contracts	3,701.82	0.00	0.00	3,701.82
<b>Total Maintenance Contracts</b>	<b>3,701.82</b>	<b>0.00</b>	<b>0.00</b>	<b>3,701.82</b>
<b>Office Supply &amp; Expense</b>				
410901 - Copier Supplies	550.90	0.00	0.00	550.90
410902 - Office Supplies & Equip	1,136.26	0.00	0.00	1,136.26
410903 - Franklin Supplies	217.42	0.00	0.00	217.42
410904 - Letterhead, Envelopes & Forms	243.55	0.00	0.00	243.55
410905 - Reference Books	708.99	0.00	0.00	708.99
410906 - Office Expense - Other	1,079.75	0.00	0.00	1,079.75
<b>Total Office Supply &amp; Expense</b>	<b>3,936.87</b>	<b>0.00</b>	<b>0.00</b>	<b>3,936.87</b>
<b>Computer Supply &amp; Expense</b>				
411002 - Computer Consultant	9,110.00	0.00	0.00	9,110.00
411003 - Computer Repairs & Parts	84.36	0.00	0.00	84.36
411004 - Computer Software	4,777.27	0.00	0.00	4,777.27
411006 - Email	3,726.00	0.00	0.00	3,726.00
411011 - Computers & Equipment	1,130.89	0.00	0.00	1,130.89
<b>Total Computer Supply &amp; Expense</b>	<b>18,828.52</b>	<b>0.00</b>	<b>0.00</b>	<b>18,828.52</b>
<b>Postage</b>				
411200 - Postage	5,117.49	0.00	0.00	5,117.49
<b>Total Postage</b>	<b>5,117.49</b>	<b>0.00</b>	<b>0.00</b>	<b>5,117.49</b>
<b>Professional Services</b>				
411301 - Prof Serv-Accounting	69,374.73	0.00	0.00	69,374.73
411302 - Prof Serv-Annual Audit	14,900.00	0.00	0.00	14,900.00
411304 - Prof Serv-Legal - General	11,478.40	0.00	0.00	11,478.40
411311 - Washington Expense	20,500.00	0.00	0.00	20,500.00
<b>Total Professional Services</b>	<b>116,253.13</b>	<b>0.00</b>	<b>0.00</b>	<b>116,253.13</b>

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<b>Rent Expense</b>				
411400 - Rent Expense	823.82	0.00	0.00	823.82
<b>Total Rent Expense</b>	<b>823.82</b>	<b>0.00</b>	<b>0.00</b>	<b>823.82</b>
<b>Support to Organizations</b>				
411502 - R C & D Organizations	4,290.47	0.00	0.00	4,290.47
<b>Total Support to Organizations</b>	<b>4,290.47</b>	<b>0.00</b>	<b>0.00</b>	<b>4,290.47</b>
<b>Telephone Expense</b>				
411601 - Telephone - Cellular	8,287.46	0.00	0.00	8,287.46
411602 - Local Phone & Internet	7,032.07	0.00	0.00	7,032.07
<b>Total Telephone Expense</b>	<b>15,319.53</b>	<b>0.00</b>	<b>0.00</b>	<b>15,319.53</b>
<b>Utilities</b>				
411700 - Utilities Expense	6,960.05	0.00	0.00	6,960.05
<b>Total Utilities</b>	<b>6,960.05</b>	<b>0.00</b>	<b>0.00</b>	<b>6,960.05</b>
<b>Total Administration Expenses</b>	<b>343,236.55</b>	<b>0.00</b>	<b>698.93</b>	<b>343,935.48</b>
<b>Information &amp; Education Expenses</b>				
<b>Education</b>				
420103 - Land & Range Judging Contest	1,207.08	0.00	0.00	1,207.08
420104 - Outdoor Classrooms	4.29	0.00	0.00	4.29
420106 - Miscellaneous Education Expense	290.00	0.00	0.00	290.00
420109 - Education Outreach	1,261.59	0.00	0.00	1,261.59
<b>Total Education</b>	<b>2,762.96</b>	<b>0.00</b>	<b>0.00</b>	<b>2,762.96</b>
<b>Information</b>				
420201 - Annual Report/Viaduct	15,451.22	0.00	0.00	15,451.22
420203 - Expositions And Display	633.04	0.00	0.00	633.04
420205 - Phrography, Cameras, Video	11.68	0.00	0.00	11.68
420208 - Miscellaneous	455.00	0.00	0.00	455.00
420209 - Ktic Ad	2,339.00	0.00	0.00	2,339.00
420211 - E-Ads	2,090.90	0.00	0.00	2,090.90
420212 - TV Promotion	3,740.00	0.00	0.00	3,740.00
<b>Total Information</b>	<b>24,720.84</b>	<b>0.00</b>	<b>0.00</b>	<b>24,720.84</b>
<b>Scholarships and Grants</b>				
420307 - Shell Crk Watershd Scholarship	2,000.00	0.00	0.00	2,000.00
<b>Total Scholarships and Grants</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>
<b>Other</b>				
420401 - Art Supplies	16.13	0.00	0.00	16.13
420402 - Cooperative Projects/Donations	110.00	0.00	0.00	110.00
420404 - Promotional Materials	758.84	0.00	0.00	758.84
420405 - Recognition Banquet & Awards	231.00	0.00	0.00	231.00
420410 - Continuing Ed - I&E Dept	400.00	0.00	0.00	400.00
<b>Total Other</b>	<b>1,515.97</b>	<b>0.00</b>	<b>0.00</b>	<b>1,515.97</b>
<b>Total Information &amp; Education Expenses</b>	<b>30,999.77</b>	<b>0.00</b>	<b>0.00</b>	<b>30,999.77</b>
<b>Operation &amp; Maintenance</b>				
<b>Auto and Truck</b>				
430101 - Auto & Truck Gas	13,660.71	0.00	0.00	13,660.71
430102 - Auto & Truck R&M	2,542.82	0.00	0.00	2,542.82
<b>Total Auto and Truck</b>	<b>16,203.53</b>	<b>0.00</b>	<b>0.00</b>	<b>16,203.53</b>
<b>Building Maintenance</b>				
430201 - Bldg Maintenance	229.73	0.00	0.00	229.73
430202 - Office Cleaning	4,180.00	0.00	0.00	4,180.00
430203 - Garbage Maintenance	910.17	0.00	0.00	910.17
<b>Total Building Maintenance</b>	<b>5,319.90</b>	<b>0.00</b>	<b>0.00</b>	<b>5,319.90</b>
<b>Operation and Maintenance</b>				
430401 - Czechland & Homestead	5,848.08	0.00	0.00	5,848.08
430402 - Equipment Upkeep	15,891.40	0.00	0.00	15,891.40
430403 - Operation & Maintenance	136,163.16	0.00	0.00	136,163.16
430406 - Wanahoo Park Operation	59,952.21	0.00	0.00	59,952.21
430407 - Monitoring Wanahoo Dam	8,829.94	0.00	0.00	8,829.94
430408 - Wanahoo Rec Mgmt	43,436.86	0.00	0.00	43,436.86
430409 - Lake Wanahoo Education Building	18,681.14	0.00	0.00	18,681.14
<b>Total Operation and Maintenance</b>	<b>288,802.79</b>	<b>0.00</b>	<b>0.00</b>	<b>288,802.79</b>
<b>Project Repairs</b>				
430503 - Project Repairs - Other	11,500.00	0.00	0.00	11,500.00
<b>Total Project Repairs</b>	<b>11,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,500.00</b>
<b>Other</b>				

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430804 - O&M One-Call Services	261.98	0.00	0.00	261.98
<b>Total Other</b>	<b>261.98</b>	<b>0.00</b>	<b>0.00</b>	<b>261.98</b>
<b>Total Operation &amp; Maintenance</b>	<b>322,088.20</b>	<b>0.00</b>	<b>0.00</b>	<b>322,088.20</b>
<b>Personnel Expenses</b>				
<b>Director Expense</b>				
440101 - Director Meeting Expense	10,223.44	0.00	0.00	10,223.44
440102 - Director Mileage Expense	11,395.61	0.00	0.00	11,395.61
440104 - Computer Stipend	3,600.00	0.00	0.00	3,600.00
<b>Total Director Expense</b>	<b>25,219.05</b>	<b>0.00</b>	<b>0.00</b>	<b>25,219.05</b>
<b>Director Per Diem</b>				
440200 - Director Per Diem	12,870.00	0.00	0.00	12,870.00
<b>Total Director Per Diem</b>	<b>12,870.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,870.00</b>
<b>Employee Benefits</b>				
440301 - Dental Insurance	16,026.83	0.00	0.00	16,026.83
440302 - Health Insurance	280,085.22	0.00	0.00	280,085.22
440303 - Retirement Benefit - 414H	60,181.09	0.00	0.00	60,181.09
440304 - Retirement Benefit - 457 Plan	1,410.31	0.00	0.00	1,410.31
440306 - Workmans Comp Benefit	14,540.22	0.00	0.00	14,540.22
440307 - Employee Benefits - Other	52.77	0.00	0.00	52.77
440309 - Flexible Spending Fee	184.00	0.00	0.00	184.00
<b>Total Employee Benefits</b>	<b>372,480.44</b>	<b>0.00</b>	<b>0.00</b>	<b>372,480.44</b>
<b>Payroll Taxes</b>				
440401 - FICA - ER	59,183.37	0.00	0.00	59,183.37
440402 - Medicare - ER	13,841.34	0.00	0.00	13,841.34
<b>Total Payroll Taxes</b>	<b>73,024.71</b>	<b>0.00</b>	<b>0.00</b>	<b>73,024.71</b>
<b>Personnel Expense</b>				
440501 - Personnel Meeting Exp	29,415.36	0.00	0.00	29,415.36
440502 - Personnel Mileage Exp	1,822.53	0.00	0.00	1,822.53
440504 - Personnel Uniform Exp	1,621.52	0.00	0.00	1,621.52
440505 - Personnel Exp-Other	27.90	0.00	0.00	27.90
<b>Total Personnel Expense</b>	<b>32,887.31</b>	<b>0.00</b>	<b>0.00</b>	<b>32,887.31</b>
<b>Salaries</b>				
440601 - Salaries - Administration	191,074.48	0.00	0.00	191,074.48
440602 - Salaries - Clerical	22,835.34	0.00	0.00	22,835.34
440604 - Salaries - I & E	85,343.63	0.00	0.00	85,343.63
440605 - Salaries - Op & Maint	139,332.33	0.00	0.00	139,332.33
440606 - NRCS Support	151,377.95	0.00	0.00	151,377.95
440607 - Salaries - Projects	76,439.09	0.00	0.00	76,439.09
440608 - Salaries - Water	283,816.33	0.00	0.00	283,816.33
440616 - Lake Wanahoo Park Op.	70,083.18	0.00	0.00	70,083.18
<b>Total Salaries</b>	<b>1,020,302.33</b>	<b>0.00</b>	<b>0.00</b>	<b>1,020,302.33</b>
<b>Total Personnel Expenses</b>	<b>1,536,783.84</b>	<b>0.00</b>	<b>0.00</b>	<b>1,536,783.84</b>
<b>Projects Expenses</b>				
<b>Inter-Governmental</b>				
450115 - Dike & Drainage Assistance	60,000.00	0.00	0.00	60,000.00
450119 - JWMA Dodge Co	25,723.00	0.00	0.00	25,723.00
450123 - Hazard Mitigation Update	137,186.50	0.00	0.00	137,186.50
<b>Total Inter-Governmental</b>	<b>222,909.50</b>	<b>0.00</b>	<b>0.00</b>	<b>222,909.50</b>
<b>Special Projects</b>				
450406 - Special Projects-Platte	50,000.00	0.00	0.00	50,000.00
<b>Total Special Projects</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>
<b>Other Projects</b>				
450705 - Schuyler 205	13,000.00	0.00	0.00	13,000.00
<b>Total Other Projects</b>	<b>13,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,000.00</b>
<b>Platte River Corridor Alliance</b>				
411101 - PRCA - Administration	6,843.00	0.00	0.00	6,843.00
411129 - USGS Monitoring at Leshara	4,360.00	0.00	0.00	4,360.00
<b>Total Platte River Corridor Alliance</b>	<b>11,203.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,203.00</b>
<b>Total Projects Expenses</b>	<b>297,112.50</b>	<b>0.00</b>	<b>0.00</b>	<b>297,112.50</b>
<b>Water Expenses</b>				
<b>Groundwater Management Plan</b>				
460101 - GWMP - Cost - Share	5,489.28	0.00	0.00	5,489.28
460102 - GWMP - Information & Education	413.77	0.00	0.00	413.77
460103 - GWMP - Nitrogen Classes	281.59	0.00	0.00	281.59

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460110 - Basin Wide Water Plan	4,000.00	0.00	0.00	4,000.00
460111 - Flow Meter Maintenance	27,705.00	0.00	0.00	27,705.00
<b>Total Groundwater Management Plan</b>	<b>37,889.64</b>	<b>0.00</b>	<b>0.00</b>	<b>37,889.64</b>
<b>Groundwater Programs</b>				
460201 - Decommissioned Wells	6,681.88	0.00	0.00	6,681.88
460203 - GW Levels	46.99	0.00	0.00	46.99
460204 - GW Quality Program	10,505.03	0.00	0.00	10,505.03
460206 - Monitoring Wells	51.79	0.00	0.00	51.79
460209 - Groundwater Programs Other	949.50	0.00	0.00	949.50
460213 - GW Memberships and Subscriptions	2,700.00	0.00	0.00	2,700.00
<b>Total Groundwater Programs</b>	<b>20,935.19</b>	<b>0.00</b>	<b>0.00</b>	<b>20,935.19</b>
<b>Regulatory</b>				
460301 - Chemigation	105.33	0.00	0.00	105.33
<b>Total Regulatory</b>	<b>105.33</b>	<b>0.00</b>	<b>0.00</b>	<b>105.33</b>
<b>Surface Water Programs</b>				
460403 - Stream Flow	19,010.00	0.00	0.00	19,010.00
<b>Total Surface Water Programs</b>	<b>19,010.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,010.00</b>
<b>Special Projects</b>				
460503 - Special Projects - Other	675.11	0.00	0.00	675.11
460504 - ENWRA	15,000.00	0.00	0.00	15,000.00
460519 - Hydrological Study	48,000.00	0.00	0.00	48,000.00
460520 - Nitrate Assessment	24,187.75	0.00	0.00	24,187.75
460522 - Groundwater Management Plan Rev	66,708.85	0.00	0.00	66,708.85
<b>Total Special Projects</b>	<b>154,571.71</b>	<b>0.00</b>	<b>0.00</b>	<b>154,571.71</b>
<b>Land Treatment</b>				
450201 - Ne Buffer Strip	51,771.76	0.00	0.00	51,771.76
450207 - Nswcp Supplement	4,500.00	0.00	0.00	4,500.00
450211 - Trees	2,374.61	0.00	0.00	2,374.61
450803 - Shell Creek Watershed Plan 319	119,406.31	0.00	0.00	119,406.31
450805 - Shell Creek Phase I (New)	14,431.05	0.00	0.00	14,431.05
<b>Total Land Treatment</b>	<b>192,483.73</b>	<b>0.00</b>	<b>0.00</b>	<b>192,483.73</b>
<b>Total Water Expenses</b>	<b>424,995.60</b>	<b>0.00</b>	<b>0.00</b>	<b>424,995.60</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	0.00	19,513.27	10,081.29	29,594.56
570204 - Testing	0.00	135.00	186.00	321.00
570206 - Repair	0.00	504.99	228.89	733.88
570207 - Other Expenses	0.00	21.59	32.46	54.05
570208 - Lpnnrd Adm. Fee	0.00	2,119.16	1,979.91	4,099.07
570210 - Health/Life/Vision/LTD - ER	0.00	1,823.52	2,735.23	4,558.75
570211 - Dental - ER	0.00	195.48	293.31	488.79
570212 - 414H ER Contributions	0.00	588.61	882.94	1,471.55
570215 - ER Social Security Tax	0.00	782.37	1,199.96	1,982.33
570216 - ER Medicare Tax	0.00	182.96	280.62	463.58
570217 - Salaries	0.00	6,069.06	8,677.40	14,746.46
570219 - Fees And Licenses	0.00	137.04	205.44	342.48
570220 - Rural Water One-Call	0.00	21.02	396.37	417.39
570221 - Rural Water Hand Tools & Supplies	0.00	68.43	102.64	171.07
570222 - RW Dues And Memberships	0.00	220.00	330.00	550.00
570223 - Rural Water Gasoline	0.00	623.74	410.02	1,033.76
570224 - Rural Water Personnel Meeting	0.00	491.75	377.64	869.39
570231 - Rural Water Equipment Upkeep	0.00	373.41	560.11	933.52
570308 - Colon Meter House Expense	0.00	0.00	1,549.61	1,549.61
570309 - Colon Sewer Collections	0.00	0.00	23,702.40	23,702.40
<b>Total Rural Water District Expenses</b>	<b>0.00</b>	<b>33,871.40</b>	<b>54,212.24</b>	<b>88,083.64</b>
<b>Capital Expenditures - Small Items</b>				
480105 - Capital Outlay Small Items (Equipment)	1,720.99	0.00	0.00	1,720.99
<b>Total Capital Expenditures - Small Items</b>	<b>1,720.99</b>	<b>0.00</b>	<b>0.00</b>	<b>1,720.99</b>
<b>Depreciation Expense</b>				
<b>Depreciation</b>				
908000 - Depreciation Expense	506,807.67	6,101.20	12,896.10	525,804.97
908350 - Amortization Expense - Colon	0.00	0.00	37.49	37.49
<b>Total Depreciation</b>	<b>506,807.67</b>	<b>6,101.20</b>	<b>12,933.59</b>	<b>525,842.46</b>
<b>Total Depreciation Expense</b>	<b>506,807.67</b>	<b>6,101.20</b>	<b>12,933.59</b>	<b>525,842.46</b>
<b>Total Expenses</b>	<b>3,463,745.12</b>	<b>39,972.60</b>	<b>67,844.76</b>	<b>3,571,562.48</b>

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 03/31/2025	Rural Water-Bruno Year To Date 03/31/2025	Rural Water-Colon Year To Date 03/31/2025	All Districts Year To Date 03/31/2025
<b>Total Change in Net Position</b>	<b>\$ 2,900,677.94</b>	<b>\$ 3,091.36</b>	<b>\$ 117.84</b>	<b>\$ 2,903,887.14</b>

Preliminary Draft

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

	Month Ending 03/31/2025 <small>MTD Actual</small>	Year To Date 03/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Change in Net Position</b>					
<b>Income</b>					
<b>Federal Income</b>					
303206 - Wahoo Creek 319 Grant	0.00	0.00	30,000.00	(30,000.00)	0.00 %
303207 - Shell Creek 319 Grant	0.00	55,523.79	160,000.00	(104,476.21)	34.70 %
303225 - Wahoo Creek WS PL566	0.00	91,146.44	1,000,000.00	(908,853.56)	9.11 %
303960 - Hazard Mitigation - Federal	12,780.38	105,956.53	159,750.00	(53,793.47)	66.33 %
303961 - FEMA - Flood Funds	98,945.70	201,552.77	375,000.00	(173,447.23)	53.75 %
303962 - NEMA - Flood Funds	16,490.95	33,736.21	142,087.00	(108,350.79)	23.74 %
303963 - FEMA - 428 Funds	32,319.00	228,685.37	540,182.00	(311,496.63)	42.33 %
303964 - Federal - NRCS	2,676.98	47,740.01	115,552.00	(67,811.99)	41.31 %
<b>Total Federal Income</b>	<b>163,213.01</b>	<b>764,341.12</b>	<b>2,522,571.00</b>	<b>(1,758,229.88)</b>	<b>30.30 %</b>
<b>State Income</b>					
301201 - Natural Resources WQ Fund	0.00	13,993.07	50,000.00	(36,006.93)	27.99 %
301202 - Decommissioned Wells	0.00	0.00	6,000.00	(6,000.00)	0.00 %
301203 - Motor Vehicle Pro-Rate	2,912.15	6,094.18	8,400.00	(2,305.82)	72.55 %
301309 - Water Sustainability Fund	3,000.00	28,800.00	100,000.00	(71,200.00)	28.80 %
301310 - Shell Creek NET	4,293.31	79,496.94	100,000.00	(20,503.06)	79.50 %
301315 - WSF and EA Application	0.00	(3,168.00)	0.00	(3,168.00)	0.00 %
301325 - JEDI Funding	133,362.14	1,344,182.32	4,000,000.00	(2,655,817.68)	33.60 %
301900 - State Grant - NE Buffer Strip	0.00	51,771.76	52,500.00	(728.24)	98.61 %
304100 - Lake Wanahoo - Other	0.00	22,578.72	25,000.00	(2,421.28)	90.31 %
<b>Total State Income</b>	<b>143,567.60</b>	<b>1,543,748.99</b>	<b>4,341,900.00</b>	<b>(2,798,151.01)</b>	<b>35.55 %</b>
<b>Local Income</b>					
304105 - Education Building Rent	1,150.00	14,295.00	17,000.00	(2,705.00)	84.09 %
304112 - Dirt Sales - Wanahoo	521.97	8,805.00	10,000.00	(1,195.00)	88.05 %
304400 - Flow Meter Maint. Reimb.	0.00	0.00	1,000.00	(1,000.00)	0.00 %
304500 - JWMA	0.00	19,292.25	15,500.00	3,792.25	124.47 %
<b>Total Local Income</b>	<b>1,671.97</b>	<b>42,392.25</b>	<b>43,500.00</b>	<b>(1,107.75)</b>	<b>97.45 %</b>
<b>Rural Water Income</b>					
304261 - Other Revenue	0.00	3,000.00	0.00	3,000.00	0.00 %
<b>Total Rural Water Income</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>0.00 %</b>
<b>Property Tax Income</b>					
305100 - General Fund Property Taxes-Boone	2,175.35	118,979.40	96,000.00	22,979.40	123.94 %
305200 - General Fund Property Taxes-Butler	484.18	366,055.57	370,000.00	(3,944.43)	98.93 %
305300 - General Fund Property Taxes-Colfax	129.61	314,472.52	318,500.00	(4,027.48)	98.74 %
305400 - General Fund Property Taxes-Dodge	3,784.29	1,136,985.23	1,064,000.00	72,985.23	106.86 %
305500 - General Fund Property Taxes-Madison	51.11	51,546.38	48,500.00	3,046.38	106.28 %
305600 - General Fund Property Taxes-Platte	1,566.49	442,237.78	401,000.00	41,237.78	110.28 %
305700 - General Fund Property Taxes-Saunders	3,422.46	1,216,506.04	1,185,000.00	31,506.04	102.66 %
<b>Total Property Tax Income</b>	<b>11,613.49</b>	<b>3,646,782.92</b>	<b>3,483,000.00</b>	<b>163,782.92</b>	<b>104.70 %</b>
<b>Investment Income</b>					
311350 - Interest - NPAIT Elkhorn	533.94	5,155.87	1,200.00	3,955.87	429.66 %
311400 - Interest - NPAIT Wanahoo SRA	2,256.17	21,187.95	25,000.00	(3,812.05)	84.75 %
311500 - Interest - NPAIT NRD	9.61	92.53	100.00	(7.47)	92.53 %
311600 - Interest - STFIT NRD	9,838.35	157,936.64	150,000.00	7,936.64	105.29 %
311700 - Interest - UBT NRD	65.59	623.83	1,000.00	(376.17)	62.38 %
<b>Total Investment Income</b>	<b>12,703.66</b>	<b>184,996.82</b>	<b>177,300.00</b>	<b>7,696.82</b>	<b>104.34 %</b>
<b>Miscellaneous Income</b>					

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

	Month Ending 03/31/2025 <small>MTD Actual</small>	Year To Date 03/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
309100 - Sales - Trees	0.00	1,777.50	30,000.00	(28,222.50)	5.93 %
309350 - Sales - Well Permits	150.00	1,250.00	1,750.00	(500.00)	71.43 %
309360 - Sales - Sample Kits	0.00	3,416.00	2,000.00	1,416.00	170.80 %
309400 - Sales - Other	0.00	1,425.00	3,500.00	(2,075.00)	40.71 %
309500 - Equipment Rent	375.00	6,140.20	8,500.00	(2,359.80)	72.24 %
310000 - Chemigation Permits	5,126.00	6,571.00	24,000.00	(17,429.00)	27.38 %
310100 - Check Valve Sales	0.00	477.40	1,000.00	(522.60)	47.74 %
310200 - Czechland Camping Fees	32.49	8,946.36	10,000.00	(1,053.64)	89.46 %
310201 - Wanahoo Park Permits	3,477.50	35,182.00	85,000.00	(49,818.00)	41.39 %
310202 - Lake Wanahoo Camping	4,520.31	71,661.80	120,000.00	(48,338.20)	59.72 %
312000 - Salaries-Other NRD	0.00	0.00	95,000.00	(95,000.00)	0.00 %
313000 - Miscellaneous Income	257.24	8,899.84	20,000.00	(11,100.16)	44.50 %
315000 - RWD Administrative Fees	373.37	4,099.07	5,500.00	(1,400.93)	74.53 %
316000 - Employee/Director Reimb	565.92	906.09	3,000.00	(2,093.91)	30.20 %
317000 - Loss Or Gain On Sale Of Assets	0.00	23,492.70	800,000.00	(776,507.30)	2.94 %
318000 - Special Project Income	4,916.00	4,916.00	35,000.00	(30,084.00)	14.05 %
<b>Total Miscellaneous Income</b>	<b>19,793.83</b>	<b>179,160.96</b>	<b>1,244,250.00</b>	<b>(1,065,089.04)</b>	<b>14.40 %</b>
<b>Total Income</b>	<b>352,563.56</b>	<b>6,364,423.06</b>	<b>11,812,521.00</b>	<b>(5,448,097.94)</b>	<b>53.88 %</b>
<b>Expenses</b>					
<b>Administration Expenses</b>					
<b>Bonds</b>					
410100 - Bonds	1,388.00	1,388.00	1,500.00	(112.00)	92.53 %
<b>Total Bonds</b>	<b>1,388.00</b>	<b>1,388.00</b>	<b>1,500.00</b>	<b>(112.00)</b>	<b>92.53 %</b>
<b>Dues &amp; Membership</b>					
410201 - Dues & Membership - Chamber	0.00	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	148.00	1,332.00	1,776.00	(444.00)	75.00 %
410203 - Dues - NARD	2,768.95	24,866.25	33,227.00	(8,360.75)	74.84 %
410204 - Dues - NWRA	0.00	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	0.00	1,878.00	3,200.00	(1,322.00)	58.69 %
<b>Total Dues &amp; Membership</b>	<b>2,916.95</b>	<b>30,026.25</b>	<b>40,603.00</b>	<b>(10,576.75)</b>	<b>73.95 %</b>
<b>Fees and Licenses</b>					
410302 - NRD Fees And Licenses	150.00	45,355.13	30,000.00	15,355.13	151.18 %
410304 - NRD Union Bank Fees	45.52	435.74	600.00	(164.26)	72.62 %
<b>Total Fees and Licenses</b>	<b>195.52</b>	<b>45,790.87</b>	<b>30,600.00</b>	<b>15,190.87</b>	<b>149.64 %</b>
<b>GIS</b>					
410401 - GIS Activities	0.00	0.00	2,000.00	(2,000.00)	0.00 %
<b>Total GIS</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>0.00 %</b>
<b>Insurance</b>					
410501 - Insurance-Auto	1,551.33	10,131.24	16,000.00	(5,868.76)	63.32 %
410502 - Insurance-Errors & Omissions	479.25	4,489.74	7,100.00	(2,610.26)	63.24 %
410504 - Insurance-Liability	5,849.60	51,108.60	71,000.00	(19,891.40)	71.98 %
410505 - Insurance-Property	2,667.67	22,717.53	26,000.00	(3,282.47)	87.38 %
<b>Total Insurance</b>	<b>10,547.85</b>	<b>88,447.11</b>	<b>120,100.00</b>	<b>(31,652.89)</b>	<b>73.64 %</b>
<b>Legal Notices</b>					
410701 - Legal Notices	0.00	2,352.62	4,000.00	(1,647.38)	58.82 %
410702 - Other Notices and Advertising	0.00	0.00	100.00	(100.00)	0.00 %
<b>Total Legal Notices</b>	<b>0.00</b>	<b>2,352.62</b>	<b>4,100.00</b>	<b>(1,747.38)</b>	<b>57.38 %</b>
<b>Maintenance Contracts</b>					
410800 - Maintenance Contracts	308.09	3,701.82	5,000.00	(1,298.18)	74.04 %

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

	Month Ending 03/31/2025 MTD Actual	Year To Date 03/31/2025 FYTD Actual	Annual Budget June 30, 2025 FY2025	\$ Difference Annual Budget	Percentage Annual Budget
<b>Total Maintenance Contracts</b>	<b>308.09</b>	<b>3,701.82</b>	<b>5,000.00</b>	<b>(1,298.18)</b>	<b>74.04 %</b>
<b>Office Supply &amp; Expense</b>					
410901 - Copier Supplies	0.00	550.90	1,000.00	(449.10)	55.09 %
410902 - Office Supplies & Equip	13.33	1,136.26	6,000.00	(4,863.74)	18.94 %
410903 - Franklin Supplies	0.00	217.42	500.00	(282.58)	43.48 %
410904 - Letterhead, Envelopes & Forms	34.12	243.55	1,500.00	(1,256.45)	16.24 %
410905 - Reference Books	0.00	708.99	1,000.00	(291.01)	70.90 %
410906 - Office Expense - Other	406.64	1,079.75	2,500.00	(1,420.25)	43.19 %
<b>Total Office Supply &amp; Expense</b>	<b>454.09</b>	<b>3,936.87</b>	<b>12,500.00</b>	<b>(8,563.13)</b>	<b>31.49 %</b>
<b>Computer Supply &amp; Expense</b>					
411002 - Computer Consultant	1,383.80	9,110.00	15,000.00	(5,890.00)	60.73 %
411003 - Computer Repairs & Parts	0.00	84.36	5,000.00	(4,915.64)	1.69 %
411004 - Computer Software	459.02	4,777.27	13,500.00	(8,722.73)	35.39 %
411005 - Computer Magazines/Video	0.00	0.00	100.00	(100.00)	0.00 %
411006 - Email	414.00	3,726.00	4,500.00	(774.00)	82.80 %
411011 - Computers & Equipment	0.00	1,130.89	8,000.00	(6,869.11)	14.14 %
411012 - Website Design & Hosting	0.00	0.00	350.00	(350.00)	0.00 %
<b>Total Computer Supply &amp; Expense</b>	<b>2,256.82</b>	<b>18,828.52</b>	<b>46,450.00</b>	<b>(27,621.48)</b>	<b>40.54 %</b>
<b>Postage</b>					
411200 - Postage	1,009.75	5,117.49	4,500.00	617.49	113.72 %
<b>Total Postage</b>	<b>1,009.75</b>	<b>5,117.49</b>	<b>4,500.00</b>	<b>617.49</b>	<b>113.72 %</b>
<b>Professional Services</b>					
411301 - Prof Serv-Accounting	7,700.00	69,374.73	92,400.00	(23,025.27)	75.08 %
411302 - Prof Serv-Annual Audit	0.00	14,900.00	14,900.00	0.00	100.00 %
411304 - Prof Serv-Legal - General	1,964.00	11,478.40	12,000.00	(521.60)	95.65 %
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	2,300.00	20,500.00	27,600.00	(7,100.00)	74.28 %
<b>Total Professional Services</b>	<b>11,964.00</b>	<b>116,253.13</b>	<b>152,900.00</b>	<b>(36,646.87)</b>	<b>76.03 %</b>
<b>Rent Expense</b>					
411400 - Rent Expense	255.38	823.82	1,500.00	(676.18)	54.92 %
<b>Total Rent Expense</b>	<b>255.38</b>	<b>823.82</b>	<b>1,500.00</b>	<b>(676.18)</b>	<b>54.92 %</b>
<b>Support to Organizations</b>					
411501 - Locally Lead Conservation Groups	0.00	0.00	500.00	(500.00)	0.00 %
411502 - R C & D Organizations	0.00	4,290.47	500.00	3,790.47	858.09 %
<b>Total Support to Organizations</b>	<b>0.00</b>	<b>4,290.47</b>	<b>1,000.00</b>	<b>3,290.47</b>	<b>429.05 %</b>
<b>Telephone Expense</b>					
411601 - Telephone - Cellular	967.52	8,287.46	12,500.00	(4,212.54)	66.30 %
411602 - Local Phone & Internet	803.94	7,032.07	10,000.00	(2,967.93)	70.32 %
<b>Total Telephone Expense</b>	<b>1,771.46</b>	<b>15,319.53</b>	<b>22,500.00</b>	<b>(7,180.47)</b>	<b>68.09 %</b>
<b>Utilities</b>					
411700 - Utilities Expense	701.19	6,960.05	12,000.00	(5,039.95)	58.00 %
<b>Total Utilities</b>	<b>701.19</b>	<b>6,960.05</b>	<b>12,000.00</b>	<b>(5,039.95)</b>	<b>58.00 %</b>
<b>Total Administration Expenses</b>	<b>33,769.10</b>	<b>343,236.55</b>	<b>457,253.00</b>	<b>(114,016.45)</b>	<b>75.06 %</b>
<b>Information &amp; Education Expenses</b>					
<b>Education</b>					
420103 - Land & Range Judging Contest	0.00	1,207.08	1,000.00	207.08	120.71 %
420104 - Outdoor Classrooms	0.00	4.29	2,500.00	(2,495.71)	0.17 %
420106 - Miscellaneous Education Expense	0.00	290.00	500.00	(210.00)	58.00 %

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

	Month Ending 03/31/2025 <small>MTD Actual</small>	Year To Date 03/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
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	103.00	1,261.59	3,500.00	(2,238.41)	36.05 %
<b>Total Education Information</b>	<b>103.00</b>	<b>2,762.96</b>	<b>11,500.00</b>	<b>(8,737.04)</b>	<b>24.03 %</b>
420201 - Annual Report/Viaduct	0.00	15,451.22	15,000.00	451.22	103.01 %
420202 - Books And Pamphlets	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420203 - Expositions And Display	0.00	633.04	2,000.00	(1,366.96)	31.65 %
420205 - Phrography, Cameras, Video	0.00	11.68	1,500.00	(1,488.32)	0.78 %
420206 - Soil & Water Stewardship Mat.	0.00	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	455.00	455.00	1,500.00	(1,045.00)	30.33 %
420209 - Ktic Ad	523.00	2,339.00	3,500.00	(1,161.00)	66.83 %
420211 - E-Ads	530.90	2,090.90	1,700.00	390.90	122.99 %
420212 - TV Promotion	0.00	3,740.00	3,500.00	240.00	106.86 %
420213 - Promotion Videos	0.00	0.00	3,000.00	(3,000.00)	0.00 %
<b>Total Information</b>	<b>1,508.90</b>	<b>24,720.84</b>	<b>32,800.00</b>	<b>(8,079.16)</b>	<b>75.37 %</b>
<b>Scholarships and Grants</b>					
420305 - Camp And Workshop Scholarships	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	2,000.00	3,000.00	(1,000.00)	66.67 %
420309 - Middle/High School Natural Resources Grant	0.00	0.00	1,000.00	(1,000.00)	0.00 %
<b>Total Scholarships and Grants</b>	<b>0.00</b>	<b>2,000.00</b>	<b>7,000.00</b>	<b>(5,000.00)</b>	<b>28.57 %</b>
<b>Other</b>					
420401 - Art Supplies	0.00	16.13	250.00	(233.87)	6.45 %
420402 - Cooperative Projects/Donations	0.00	110.00	500.00	(390.00)	22.00 %
420404 - Promotional Materials	0.00	758.84	4,000.00	(3,241.16)	18.97 %
420405 - Recognition Banquet & Awards	0.00	231.00	2,000.00	(1,769.00)	11.55 %
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	400.00	500.00	(100.00)	80.00 %
<b>Total Other</b>	<b>0.00</b>	<b>1,515.97</b>	<b>9,250.00</b>	<b>(7,734.03)</b>	<b>16.39 %</b>
<b>Total Information &amp; Education Expenses</b>	<b>1,611.90</b>	<b>30,999.77</b>	<b>60,550.00</b>	<b>(29,550.23)</b>	<b>51.20 %</b>
<b>Operation &amp; Maintenance</b>					
<b>Auto and Truck</b>					
430101 - Auto & Truck Gas	1,008.27	13,660.71	25,000.00	(11,339.29)	54.64 %
430102 - Auto & Truck R&M	190.21	2,542.82	7,200.00	(4,657.18)	35.32 %
<b>Total Auto and Truck</b>	<b>1,198.48</b>	<b>16,203.53</b>	<b>32,200.00</b>	<b>(15,996.47)</b>	<b>50.32 %</b>
<b>Building Maintenance</b>					
430201 - Bldg Maintenance	46.05	229.73	3,500.00	(3,270.27)	6.56 %
430202 - Office Cleaning	495.00	4,180.00	6,000.00	(1,820.00)	69.67 %
430203 - Garbage Maintenance	101.72	910.17	1,200.00	(289.83)	75.85 %
<b>Total Building Maintenance</b>	<b>642.77</b>	<b>5,319.90</b>	<b>10,700.00</b>	<b>(5,380.10)</b>	<b>49.72 %</b>
<b>Community Forestry Program</b>					
430300 - Community Forestry	0.00	0.00	2,000.00	(2,000.00)	0.00 %
<b>Total Community Forestry Program</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>0.00 %</b>
<b>Operation and Maintenance</b>					
430401 - Czechland & Homestead	144.69	5,848.08	6,500.00	(651.92)	89.97 %
430402 - Equipment Upkeep	0.00	15,891.40	12,000.00	3,891.40	132.43 %
430403 - Operation & Maintenance	57.03	136,163.16	166,000.00	(29,836.84)	82.03 %
430404 - Tree Supplies	0.00	0.00	250.00	(250.00)	0.00 %

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

	Month Ending 03/31/2025 <small>MTD Actual</small>	Year To Date 03/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
430406 - Wanahoo Park Operation	362.00	59,952.21	60,000.00	(47.79)	99.92 %
430407 - Monitoring Wanahoo Dam	1,215.00	8,829.94	20,000.00	(11,170.06)	44.15 %
430408 - Wanahoo Rec Mgmt	1,743.59	43,436.86	60,000.00	(16,563.14)	72.39 %
430409 - Lake Wanahoo Education Building	411.79	18,681.14	15,000.00	3,681.14	124.54 %
<b>Total Operation and Maintenance</b>	<b>3,934.10</b>	<b>288,802.79</b>	<b>339,750.00</b>	<b>(50,947.21)</b>	<b>85.00 %</b>
<b>Project Repairs</b>					
430503 - Project Repairs - Other	0.00	11,500.00	5,000.00	6,500.00	230.00 %
430504 - Rawhide Channel Maintenance	0.00	0.00	2,000.00	(2,000.00)	0.00 %
<b>Total Project Repairs</b>	<b>0.00</b>	<b>11,500.00</b>	<b>7,000.00</b>	<b>4,500.00</b>	<b>164.29 %</b>
<b>Steam Bank Stabilization</b>					
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 %
<b>Total Steam Bank Stabilization</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>(15,000.00)</b>	<b>0.00 %</b>
<b>Wildlife Habitat Programs</b>					
430701 - Wild Nebraska	0.00	0.00	1,000.00	(1,000.00)	0.00 %
<b>Total Wildlife Habitat Programs</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>(1,000.00)</b>	<b>0.00 %</b>
<b>Other</b>					
430801 - NRCS Flags	0.00	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	0.00	0.00	15,000.00	(15,000.00)	0.00 %
430803 - Lower Platte Weed Mgmt Area	0.00	0.00	60,000.00	(60,000.00)	0.00 %
430804 - O&M One-Call Services	30.57	261.98	150.00	111.98	174.65 %
430805 - IceJam Monitoring	0.00	0.00	500.00	(500.00)	0.00 %
<b>Total Other</b>	<b>30.57</b>	<b>261.98</b>	<b>76,650.00</b>	<b>(76,388.02)</b>	<b>0.34 %</b>
<b>Total Operation &amp; Maintenance</b>	<b>5,805.92</b>	<b>322,088.20</b>	<b>484,300.00</b>	<b>(162,211.80)</b>	<b>66.51 %</b>
<b>Personnel Expenses</b>					
<b>Director Expense</b>					
440101 - Director Meeting Expense	3,065.64	10,223.44	20,000.00	(9,776.56)	51.12 %
440102 - Director Mileage Expense	4,492.60	11,395.61	16,000.00	(4,604.39)	71.22 %
440104 - Computer Stipend	1,250.00	3,600.00	5,700.00	(2,100.00)	63.16 %
<b>Total Director Expense</b>	<b>8,808.24</b>	<b>25,219.05</b>	<b>41,700.00</b>	<b>(16,480.95)</b>	<b>60.48 %</b>
<b>Director Per Diem</b>					
440200 - Director Per Diem	0.00	12,870.00	30,000.00	(17,130.00)	42.90 %
<b>Total Director Per Diem</b>	<b>0.00</b>	<b>12,870.00</b>	<b>30,000.00</b>	<b>(17,130.00)</b>	<b>42.90 %</b>
<b>Employee Benefits</b>					
440301 - Dental Insurance	1,815.38	16,026.83	24,000.00	(7,973.17)	66.78 %
440302 - Health Insurance	30,585.05	280,085.22	385,000.00	(104,914.78)	72.75 %
440303 - Retirement Benefit - 414H	6,970.84	60,181.09	89,000.00	(28,818.91)	67.62 %
440304 - Retirement Benefit - 457 Plan	1,410.31	1,410.31	4,000.00	(2,589.69)	35.26 %
440305 - Tuition Reimbursement	0.00	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	1,937.33	14,540.22	23,000.00	(8,459.78)	63.22 %
440307 - Employee Benefits - Other	(29.39)	52.77	2,500.00	(2,447.23)	2.11 %
440309 - Flexible Spending Fee	24.00	184.00	300.00	(116.00)	61.33 %
440311 - Unemployment Insurance Benefit	0.00	0.00	500.00	(500.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	0.00	1,000.00	(1,000.00)	0.00 %
<b>Total Employee Benefits</b>	<b>42,713.52</b>	<b>372,480.44</b>	<b>532,300.00</b>	<b>(159,819.56)</b>	<b>69.98 %</b>
<b>Payroll Taxes</b>					
440401 - FICA - ER	6,034.43	59,183.37	83,000.00	(23,816.63)	71.31 %
440402 - Medicare - ER	1,411.25	13,841.34	19,500.00	(5,658.66)	70.98 %
<b>Total Payroll Taxes</b>	<b>7,445.68</b>	<b>73,024.71</b>	<b>102,500.00</b>	<b>(29,475.29)</b>	<b>71.24 %</b>

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

	Month Ending 03/31/2025 MTD Actual	Year To Date 03/31/2025 FYTD Actual	Annual Budget June 30, 2025 FY2025	\$ Difference Annual Budget	Percentage Annual Budget
<b>Personnel Expense</b>					
440501 - Personnel Meeting Exp	6,461.55	29,415.36	35,000.00	(5,584.64)	84.04 %
440502 - Personnel Mileage Exp	543.20	1,822.53	3,500.00	(1,677.47)	52.07 %
440503 - Safety Committee	0.00	0.00	1,000.00	(1,000.00)	0.00 %
440504 - Personnel Uniform Exp	595.99	1,621.52	2,500.00	(878.48)	64.86 %
440505 - Personnel Exp-Other	0.00	27.90	1,200.00	(1,172.10)	2.33 %
<b>Total Personnel Expense</b>	<b>7,600.74</b>	<b>32,887.31</b>	<b>43,200.00</b>	<b>(10,312.69)</b>	<b>76.13 %</b>
<b>Salaries</b>					
440601 - Salaries - Administration	20,467.76	191,074.48	263,680.00	(72,605.52)	72.46 %
440602 - Salaries - Clerical	2,403.72	22,835.34	31,248.00	(8,412.66)	73.08 %
440603 - Employee Recognition Program	0.00	0.00	1,300.00	(1,300.00)	0.00 %
440604 - Salaries - I & E	8,983.54	85,343.63	116,786.00	(31,442.37)	73.08 %
440605 - Salaries - Op & Maint	12,878.30	139,332.33	226,291.00	(86,958.67)	61.57 %
440606 - NRCS Support	15,963.94	151,377.95	284,747.00	(133,369.05)	53.16 %
440607 - Salaries - Projects	8,046.22	76,439.09	104,601.00	(28,161.91)	73.08 %
440608 - Salaries - Water	30,571.34	283,816.33	391,895.00	(108,078.67)	72.42 %
440616 - Lake Wanhoo Park Op.	3,981.34	70,083.18	95,000.00	(24,916.82)	73.77 %
<b>Total Salaries</b>	<b>103,296.16</b>	<b>1,020,302.33</b>	<b>1,515,548.00</b>	<b>(495,245.67)</b>	<b>67.32 %</b>
<b>Total Personnel Expenses</b>	<b>169,864.34</b>	<b>1,536,783.84</b>	<b>2,265,248.00</b>	<b>(728,464.16)</b>	<b>67.84 %</b>
<b>Projects Expenses</b>					
<b>Inter-Governmental</b>					
450110 - Platte Center Bank Stab. Phase LI	0.00	0.00	1,000.00	(1,000.00)	0.00 %
450114 - Trails	0.00	0.00	15,000.00	(15,000.00)	0.00 %
450115 - Dike & Drainage Assistance	0.00	60,000.00	60,000.00	0.00	100.00 %
450119 - JWMA Dodge Co	0.00	25,723.00	45,000.00	(19,277.00)	57.16 %
450123 - Hazard Mitigation Update	17,040.50	137,186.50	213,000.00	(75,813.50)	64.41 %
<b>Total Inter-Governmental</b>	<b>17,040.50</b>	<b>222,909.50</b>	<b>334,000.00</b>	<b>(111,090.50)</b>	<b>66.74 %</b>
<b>Special Projects</b>					
450309 - SA No-Till Conf/Shell Creek	0.00	0.00	1,000.00	(1,000.00)	0.00 %
450406 - Special Projects-Platte	0.00	50,000.00	50,000.00	0.00	100.00 %
450407 - Special Projects-Saunders	0.00	0.00	3,650,000.00	(3,650,000.00)	0.00 %
<b>Total Special Projects</b>	<b>0.00</b>	<b>50,000.00</b>	<b>3,701,000.00</b>	<b>(3,651,000.00)</b>	<b>1.35 %</b>
<b>Wanhoo</b>					
450506 - Lake Level Mgmt Plan	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450509 - Wanhoo - Other	0.00	0.00	5,000.00	(5,000.00)	0.00 %
<b>Total Wanhoo</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>(10,000.00)</b>	<b>0.00 %</b>
<b>Other Projects</b>					
450705 - Schuyler 205	0.00	13,000.00	13,000.00	0.00	100.00 %
<b>Total Other Projects</b>	<b>0.00</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Platte River Corridor Alliance</b>					
411101 - PRCA - Administration	0.00	6,843.00	6,843.00	0.00	100.00 %
411129 - USGS Monitoring at Leshara	0.00	4,360.00	5,320.00	(960.00)	81.95 %
<b>Total Platte River Corridor Alliance</b>	<b>0.00</b>	<b>11,203.00</b>	<b>12,163.00</b>	<b>(960.00)</b>	<b>92.11 %</b>
<b>Total Projects Expenses</b>	<b>17,040.50</b>	<b>297,112.50</b>	<b>4,070,163.00</b>	<b>(3,773,050.50)</b>	<b>7.30 %</b>
<b>Water Expenses</b>					
<b>Groundwater Management Plan</b>					
460101 - GWMP - Cost - Share	0.00	5,489.28	15,000.00	(9,510.72)	36.60 %
460102 - GWMP - Information & Education	0.00	413.77	1,500.00	(1,086.23)	27.58 %
460103 - GWMP - Nitrogen Classes	0.00	281.59	3,000.00	(2,718.41)	9.39 %

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

	Month Ending 03/31/2025	Year To Date 03/31/2025	Annual Budget June 30, 2025	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2025		
460104 - GWMP - Permits	0.00	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	2,000.00	4,000.00	10,000.00	(6,000.00)	40.00 %
460111 - Flow Meter Maintenance	27,705.00	27,705.00	24,000.00	3,705.00	115.44 %
<b>Total Groundwater Management Plan</b>	<b>29,705.00</b>	<b>37,889.64</b>	<b>53,600.00</b>	<b>(15,710.36)</b>	<b>70.69 %</b>
<b>Groundwater Programs</b>					
460201 - Decommissioned Wells	0.00	6,681.88	19,000.00	(12,318.12)	35.17 %
460203 - GW Levels	0.00	46.99	500.00	(453.01)	9.40 %
460204 - GW Quality Program	518.00	10,505.03	15,000.00	(4,494.97)	70.03 %
460205 - Mead - NOP	0.00	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	0.00	51.79	10,000.00	(9,948.21)	0.52 %
460209 - Groundwater Programs Other	0.00	949.50	28,000.00	(27,050.50)	3.39 %
460212 - GW Monitoring Equip SQS#2	0.00	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	300.00	2,700.00	5,500.00	(2,800.00)	49.09 %
<b>Total Groundwater Programs</b>	<b>818.00</b>	<b>20,935.19</b>	<b>78,350.00</b>	<b>(57,414.81)</b>	<b>26.72 %</b>
<b>Regulatory</b>					
460301 - Chemigation	0.00	105.33	1,000.00	(894.67)	10.53 %
460302 - Irrigation Runoff	0.00	0.00	750.00	(750.00)	0.00 %
<b>Total Regulatory</b>	<b>0.00</b>	<b>105.33</b>	<b>1,750.00</b>	<b>(1,644.67)</b>	<b>6.02 %</b>
<b>Surface Water Programs</b>					
460403 - Stream Flow	0.00	19,010.00	19,010.00	0.00	100.00 %
<b>Total Surface Water Programs</b>	<b>0.00</b>	<b>19,010.00</b>	<b>19,010.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Special Projects</b>					
460503 - Special Projects - Other	0.00	675.11	56,000.00	(55,324.89)	1.21 %
460504 - ENWRA	0.00	15,000.00	30,000.00	(15,000.00)	50.00 %
460519 - Hydrological Study	5,000.00	48,000.00	165,000.00	(117,000.00)	29.09 %
460520 - Nitrate Assessment	0.00	24,187.75	25,000.00	(812.25)	96.75 %
460521 - Lower Platte Consortium	0.00	0.00	250.00	(250.00)	0.00 %
460522 - Groundwater Management Plan Rev	21,704.09	66,708.85	73,000.00	(6,291.15)	91.38 %
<b>Total Special Projects</b>	<b>26,704.09</b>	<b>154,571.71</b>	<b>349,250.00</b>	<b>(194,678.29)</b>	<b>44.26 %</b>
<b>Land Treatment</b>					
450201 - Ne Buffer Strip	0.00	51,771.76	52,000.00	(228.24)	99.56 %
450204 - Shell Creek	0.00	0.00	20,000.00	(20,000.00)	0.00 %
450206 - Emergency Terrace Repair	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	4,500.00	25,000.00	(20,500.00)	18.00 %
450211 - Trees	0.00	2,374.61	3,000.00	(625.39)	79.15 %
450802 - Wahoo Creek Watershed Plan-319	0.00	0.00	30,000.00	(30,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	2,109.94	119,406.31	260,000.00	(140,593.69)	45.93 %
450805 - Shell Creek Phase I (New)	0.00	14,431.05	0.00	14,431.05	0.00 %
<b>Total Land Treatment</b>	<b>2,109.94</b>	<b>192,483.73</b>	<b>395,000.00</b>	<b>(202,516.27)</b>	<b>48.73 %</b>
<b>Total Water Expenses</b>	<b>59,337.03</b>	<b>424,995.60</b>	<b>896,960.00</b>	<b>(471,964.40)</b>	<b>47.38 %</b>
<b>Total Expenses</b>	<b>287,428.79</b>	<b>2,955,216.46</b>	<b>8,234,474.00</b>	<b>(5,279,257.54)</b>	<b>35.89 %</b>
<b>Total Change in Net Position</b>	<b>65,134.77</b>	<b>3,409,206.60</b>	<b>3,578,047.00</b>	<b>(168,840.40)</b>	<b>95.28 %</b>

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

	Month Ending 03/31/2025 <small>MTD Actual</small>	Year To Date 03/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Change in Net Position</b>					
<b>Rural Water Income</b>					
304240 - Water Sales	3,568.00	42,383.25	42,400.00	(16.75)	99.96 %
304261 - Other Revenue	2.34	680.71	2,000.00	(1,319.29)	34.04 %
<b>Total Rural Water Income</b>	<b>3,570.34</b>	<b>43,063.96</b>	<b>44,400.00</b>	<b>(1,336.04)</b>	<b>96.99 %</b>
<b>Rural Water District Expenses</b>					
570201 - Water Purchase	1,771.58	19,513.27	25,800.00	(6,286.73)	75.63 %
570204 - Testing	15.00	135.00	400.00	(265.00)	33.75 %
570206 - Repair	7.20	504.99	1,600.00	(1,095.01)	31.56 %
570207 - Other Expenses	0.00	21.59	600.00	(578.41)	3.60 %
570208 - Lpnrnd Adm. Fee	178.40	2,119.16	2,200.00	(80.84)	96.33 %
570210 - Health/Life/Vision/LTD - ER	202.67	1,823.52	2,600.00	(776.48)	70.14 %
570211 - Dental - ER	21.72	195.48	300.00	(104.52)	65.16 %
570212 - 414H ER Contributions	59.01	588.61	840.00	(251.39)	70.07 %
570215 - ER Social Security Tax	78.84	782.37	1,080.00	(297.63)	72.44 %
570216 - ER Medicare Tax	18.44	182.96	260.00	(77.04)	70.37 %
570217 - Salaries	695.57	6,069.06	10,000.00	(3,930.94)	60.69 %
570219 - Fees And Licenses	17.13	137.04	400.00	(262.96)	34.26 %
570220 - Rural Water One-Call	0.85	21.02	50.00	(28.98)	42.04 %
570221 - Rural Water Hand Tools & Supplies	0.00	68.43	200.00	(131.57)	34.22 %
570222 - RW Dues And Memberships	0.00	220.00	220.00	0.00	100.00 %
570223 - Rural Water Gasoline	65.35	623.74	600.00	23.74	103.96 %
570224 - Rural Water Personnel Meeting	191.75	491.75	400.00	91.75	122.94 %
570229 - Rural Water Insurance Expense	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	373.41	1,000.00	(626.59)	37.34 %
570232 - Rural Water Compensated Absences	0.00	0.00	400.00	(400.00)	0.00 %
<b>Total Rural Water District Expenses</b>	<b>3,323.51</b>	<b>33,871.40</b>	<b>50,350.00</b>	<b>(16,478.60)</b>	<b>67.27 %</b>
<b>Total Change in Net Position</b>	<b>246.83</b>	<b>9,192.56</b>	<b>(5,950.00)</b>	<b>15,142.56</b>	<b>(154.50) %</b>

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

	Month Ending 03/31/2025 <small>MTD Actual</small>	Year To Date 03/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Change in Net Position</b>					
<b>Rural Water Income</b>					
304240 - Water Sales	3,899.40	39,598.00	63,600.00	(24,002.00)	62.26 %
304275 - Colon Hook Up Fees	0.00	3,000.00	6,000.00	(3,000.00)	50.00 %
304295 - Colon Sewer Fees	2,633.60	24,135.15	31,000.00	(6,864.85)	77.86 %
304261 - Other Revenue	80.28	890.85	3,000.00	(2,109.15)	29.70 %
<b>Total Rural Water Income</b>	<b>6,613.28</b>	<b>67,624.00</b>	<b>103,600.00</b>	<b>(35,976.00)</b>	<b>65.27 %</b>
<b>Investment Income</b>					
304350 - Colon RW Interest - NPAIT	35.02	338.60	400.00	(61.40)	84.65 %
<b>Total Investment Income</b>	<b>35.02</b>	<b>338.60</b>	<b>400.00</b>	<b>(61.40)</b>	<b>84.65 %</b>
<b>Rural Water District Expenses</b>					
570201 - Water Purchase	865.03	10,081.29	17,200.00	(7,118.71)	58.61 %
570204 - Testing	15.00	186.00	600.00	(414.00)	31.00 %
570206 - Repair	10.79	228.89	2,400.00	(2,171.11)	9.54 %
570207 - Other Expenses	0.00	32.46	900.00	(867.54)	3.61 %
570208 - Lpnrnd Adm. Fee	194.97	1,979.91	3,300.00	(1,320.09)	60.00 %
570210 - Health/Life/Vision/LTD - ER	304.00	2,735.23	3,900.00	(1,164.77)	70.13 %
570211 - Dental - ER	32.59	293.31	450.00	(156.69)	65.18 %
570212 - 414H ER Contributions	88.52	882.94	1,260.00	(377.06)	70.07 %
570215 - ER Social Security Tax	126.95	1,199.96	1,620.00	(420.04)	74.07 %
570216 - ER Medicare Tax	29.69	280.62	390.00	(109.38)	71.95 %
570217 - Salaries	903.05	8,677.40	15,000.00	(6,322.60)	57.85 %
570219 - Fees And Licenses	25.68	205.44	600.00	(394.56)	34.24 %
570220 - Rural Water One-Call	2.55	396.37	75.00	321.37	528.49 %
570221 - Rural Water Hand Tools & Supplies	0.00	102.64	300.00	(197.36)	34.21 %
570222 - RW Dues And Memberships	0.00	330.00	330.00	0.00	100.00 %
570223 - Rural Water Gasoline	35.63	410.02	900.00	(489.98)	45.56 %
570224 - Rural Water Personnel Meeting	287.64	377.64	600.00	(222.36)	62.94 %
570229 - Rural Water Insurance Expense	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	560.11	1,500.00	(939.89)	37.34 %
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	248.54	1,549.61	1,250.00	299.61	123.97 %
570309 - Colon Sewer Collections	2,633.60	23,702.40	31,000.00	(7,297.60)	76.46 %
570330 - Colon RW Bad Debt Expense	0.00	0.00	1,000.00	(1,000.00)	0.00 %
<b>Total Rural Water District Expenses</b>	<b>5,804.23</b>	<b>54,212.24</b>	<b>90,630.00</b>	<b>(36,417.76)</b>	<b>59.82 %</b>
<b>Total Change in Net Position</b>	<b>844.07</b>	<b>13,750.36</b>	<b>13,370.00</b>	<b>380.36</b>	<b>102.84 %</b>

**Lower Platte North NRD**

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

	Year To Date 3/31/2025 <i>Actual</i>	Year Ending 6/30/2025 <i>Budget</i>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Capital Improvements - Real Property</b>				
Generator	35,910.00	60,622.00	(24,712.00)	59.24%
Storage Building 40x60	55,295.50	204,000.00	(148,704.50)	27.11%
Wahoo Creek Design/Flood Reduction Real Estate Svc	136,358.87	0.00	136,358.87	0.00%
Wahoo Creek Additional Dams	720,594.32	0.00	720,594.32	0.00%
Lake Wanahoo Breakwater Repairs	99,845.02	0.00	99,845.02	0.00%
Wahoo Creek Land Rights - Easements	525,851.00	0.00	525,851.00	0.00%
Office Building	3,146,185.03	2,200,000.00	946,185.03	0.00%
Office Building - Furnishings/Infrastructure	991.03	150,000.00	(149,008.97)	0.66%
Cottonwood 21A	47,740.01	82,552.00	(34,811.99)	57.83%
Wanahoo FEMA Repairs	163,057.85	500,000.00	(336,942.15)	0.00%
Wanahoo Utility Improvements	3,920.00	35,000.00	(31,080.00)	0.00%
Wanahoo Fish Cleaning Station	0.00	15,000.00	(15,000.00)	0.00%
Wanahoo General Store	0.00	25,000.00	(25,000.00)	0.00%
Wanahoo Pedestal Upgrade	7,950.00	0.00	7,950.00	0.00%
Large Structure O&M Sinking Fund	0.00	100,000.00	(100,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
JWMAB Sinking Fund	0.00	440,000.00	(440,000.00)	0.00%
<b>Total Capital Improvements - Real Property</b>	<b>4,943,698.63</b>	<b>4,212,174.00</b>	<b>731,524.63</b>	<b>117.37%</b>
<b>Capital Outlay</b>				
Machinery & Equipment (Gooseneck Trailer, Dump Trailer, Boom Lift, Wanahoo Pontoon Boat)	150,829.42	141,616.00	9,213.42	106.51%
Auto and Trucks (1/2 Ton Truck, Replacement Vehicle)	42,416.00	80,000.00	(37,584.00)	53.02%
Flow Meter	12,571.58	12,310.00	261.58	102.12%
Computer Equipment (Firewall/Switches)	24,515.93	0.00	24,515.93	0.00%
RW Billing Software & Reader	12,570.00	12,570.00	0.00	100.00%
Other Capital Outlay - Equipment	1,720.99	0.00	1,720.99	0.00%
<b>Total Capital Outlay</b>	<b>244,623.92</b>	<b>246,496.00</b>	<b>(1,872.08)</b>	<b>0.00%</b>
<b>Additional Expenditures</b>				
New Office Building	0.00	1,250,000.00	(1,250,000.00)	0.00%
<b>Total Additional Expenditures</b>	<b>0.00</b>	<b>1,250,000.00</b>	<b>(1,250,000.00)</b>	<b>0.00%</b>
<b>Debt Service Payments</b>				
Colon RW Note	3,355.00	3,355.00	0.00	100.00%
<b>Total Debt Service Payments</b>	<b>3,355.00</b>	<b>3,355.00</b>	<b>0.00</b>	<b>100.00%</b>
<b>Grand Total All Expenses w/o Depreciation</b>	<b>8,234,977.65</b>	<b>10,387,479.00</b>	<b>(2,152,501.35)</b>	<b>79.28%</b>

**Week #1**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 3/22/25 to 3/28/25

*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	3/22	4:00 pm	5:00 pm	1.00		Education Building Issues Power Out on 6 circuits			
Sun	3/23								
Mon	3/24	7:30 am	12:00 pm	4.50		Leadership Team Meeting, Wahoo Creek, Mail / E-mails			
Tues	3/25	8:00 am 5:15 pm	3:45 pm 6:45 pm	9.25		Meet w/GC at Construction Site, Time Sheets, Wanhoo Receipts/Envelopes, District Mgt.			
Wed	3/26	8:00 am 1:15 pm 5:15 pm	12:45 pm 3:45 pm 6:00 pm	8.00		District Management, Personnel - O&M Position, Wanhoo deposits/envelopes,			
Thurs	3/27	7:30 am	11:00 am	3.50		Wahoo Creek, NRCS Phone discussions, Budget Review/Planning, District Management			
Fri	3/28	7:30 am 1:15 pm	12:45 pm 4:30 pm	8.50		Committee Prep, Meet w/NE Realty - Auction, NARD Conference Material Prep, District Management			
<b>Week #1 Totals</b>				34.75	0		0	\$0.00	\$0.00

Supervisor      Manager      Assistant Manager      Treasurer

\_\_\_\_\_

Date      Date      Date      Date

\_\_\_\_\_

**Expenses**

Mileage x 0.7	\$ 63.00
Meals	\$0.00
Other Exp.	\$0.00
<b>Total</b>	<b>\$ 63.00</b>

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT



Signature of person filing form

\_\_\_\_\_

Date

**Week #2**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 3/29/25 to 4/4/25

*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	3/29				8.00	Travel To D.C. - NARD Conference	45		
Sun	3/30								
Mon	3/31				8.00	NARD Washington D.C. Conference			
Tues	4/1				8.00	NARD Washington D.C. Conference			
Wed	4/2				8.00	NARD Washington D.C. Conference	45		
Thurs	4/3	7:15 am	4:00 pm	8.75		Projects Committee, Water Committee, Operations Committee, Exec. Committee, Committee follow-up, Personnel - O&M Tech. Position Interview			
Fri	4/4	7:45 am	9:15 am	1.50	3.00	Personnel - O&M Tech. Position Interview, District Mgt.			
<b>Week #2 Totals</b>				10.25	35		90	\$0.00	\$0.00
<b>Totals Week #1</b>				34.75	0		0	\$0.00	\$0.00
<b>Two Week Totals</b>				45	35		90	\$0.00	\$0.00

**Annual Leave & Sick Leave**

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
<b>Annual Leave</b>	240.00	8.00	3.00	<b>245.00</b>
<b>Sick Leave</b>	744.00	4.00	0.00	<b>748.00</b>

**RESET FORM**

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

#	Program Areas	Hours
11	Administration	29.00
14	District Management	35.50
15	Personnel	12.50
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		
1	Annual Leave	3.00
2	Sick Leave	
Other		

**Total: 80**

**Week #1**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 4/5/25 to 4/11/25

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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	4/5								
Sun	4/6								
Mon	4/7	7:30 am 2:30 pm	1:45 pm 3:45 pm	7.50		Leadership Team Meeting, District Management, e-mails/mail, Time Sheets, Wahoo Creek			
Tues	4/8	7:45 am 5:15 pm	3:45 pm 6:15 pm	9.00		Wahoo Creek, Governor's Office - NBDC Award, Time Sheets,			
Wed	4/9	8:00 am 1:00 pm	12:15 pm 4:45 pm	8.00		FEMA - Wanahoo Update Meeting, District Mgt. Personnel, Wanahoo Budget, New Office Construction Update Meeting			
Thurs	4/10	7:45 am 1:15 pm	12:45 pm 3:45 pm	7.50		Wahoo Creek 319 Discussion, New Office site meeting, District Mgt, Budget review,			
Fri	4/11				8.00	Out - A.L.			
<b>Week #1 Totals</b>				32	8		0	\$0.00	\$0.00

Supervisor Manager Assistant Manager \_\_\_\_\_ Treasurer \_\_\_\_\_

Date 4/23/25 Date \_\_\_\_\_ Date \_\_\_\_\_ Date \_\_\_\_\_

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

  
Signature of person filing form

4/23/25  
Date

**Expenses**

Mileage x 0.7	\$ 0.00
Meals	\$0.00
Other Exp.	\$0.00
<b>Total</b>	<b>\$ 0.00</b>

**Week #2**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 4/12/25 to 4/18/25

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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	4/12								
Sun	4/13								
Mon	4/14	7:30 am 1:45 pm 4:30 pm	1:00 pm 3:45 pm 9:30 pm	12.50		Leadership Team meeting, Board meeting prep, Wahoo Creek, Board Meeting,			
Tues	4/15	8:00 am 1:30 pm	12:45 pm 3:45 pm	7.00		Staff Meeting, LiveWellGoFish building meeting, Board Meeting Follow-up, Personnel			
Wed	4/16	7:30 am 1:30 pm 5:15 pm	1:00 pm 3:45 pm 6:00 pm	8.50		District Management, Coalition Annual Meeting - Ed. Building, New Office Tour, Budget Reviews			
Thurs	4/17				8.00	Out - A.L.			
Fri	4/18				4.00	Out - 4 Admin.			
<b>Week #2 Totals</b>				28	12		0	\$0.00	\$0.00
<b>Totals Week #1</b>				32	8		0	\$0.00	\$0.00
<b>Two Week Totals</b>				60	20		0	\$0.00	\$0.00

**Annual Leave & Sick Leave**

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
<b>Annual Leave</b>	240.00	8.00	16.00	<b>232.00</b>
<b>Sick Leave</b>	748.00	4.00	0.00	<b>752.00</b>

**RESET FORM**

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

#	Program Areas	Hours
11	Administration	25.50
14	District Management	32.50
15	Personnel	2.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		
1	Annual Leave	16.00
2	Sick Leave	
Other		4.00

**Total: 80**

Lower Platte North Natural Resources District  
Accounts Receivable Aging Summary as of 3/31/25

Accounts Receivable acct 105000

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	3872.89	0.00	0.00	0.00	3,872.89
Colon RW Customers	Multiple	6207.40	0.00	0.00	0.00	6,207.40
DEE 319 Funds	Bill Bos Payroll	0.00	0.00	0.00	925.79	925.79
	Shell Creek Septic - Schulz	0.00	0.00	0.00	0.00	0.00
	Shell Creek Rain Sensor - Gehring	0.00	0.00	0.00	100.00	100.00
	Shell Creek WS Plan - Sander - Seier	0.00	0.00	628.45	0.00	628.45
Department of Natural Resources	FYRA - Wahoo Creek WS Plan/EA & WSF	0.00	0.00	0.00	0.00	0.00
	Cost-Share Flow Meter - A&M Farms-Healy-Novak-Kohler-Oehlrich Farm-RDC Farms-Bz	0.00	0.00	0.00	16,800.00	16,800.00
	Cost-Share Flow Meter - Peterson - Big Dog's Properties - CMC Landholdings - MJM Far	0.00	0.00	2,400.00	600.00	3,000.00
	Cost-Share Flow Meter - Zoucha Farms - Zoucha - Rerucha - Svatora Farms - Lost Creek	0.00	1,200.00	3,600.00	0.00	4,800.00
	Cost-Share Flow Meter -Melliger	1,200.00	0.00	0.00	0.00	1,200.00
	Hydrological Study - MJM Farms - Woita	1,800.00	0.00	0.00	1,200.00	3,000.00
FEMA	428 Funds - Bobcat of Omaha/Titan Machinery/Total Trailers/Anderson Ford	0.00	38,174.40	22,551.62	317,995.92	378,721.94
	O&M - Ty's Outdoor Power & Platte Valley	0.00	0.00	0.00	2,303.98	2,303.98
	TelePole Prunner - Ty's Outdoor Power	0.00	0.00	0.00	659.69	659.69
	Elway Power Sports of Lincoln	0.00	0.00	0.00	17,334.28	17,334.28
	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
	428 Fema Funds - Anderson Ford Lincoln-Klute Truck Equip-Platte Valley Equip-Platte \	0.00	0.00	0.00	269,181.29	269,181.29
	Water Stilling Basin Inspect - Houston Eng	0.00	0.00	0.00	5,240.09	5,240.09
	428 Fema Funds - Bert Gurney - Scheele Kayton Const - IES Electric	32,319.00	32,319.00	8,598.15	11,314.42	84,550.57
	Flood Funds - ME Collins - Houston Engineering - ME Collins	98,945.70	23,347.69	0.00	74,883.77	197,177.16
Flow Meter Maintenance	Tri City Meters	0.00	0.00	0.00	90.00	90.00
Hazard Mitigation Federal	Hazard Mitigation Update - Jeo	12,780.38	8,615.63	16,162.13	8,958.38	46,516.52
JEDI	Olsson - Wahoo Creek WS & 7 Dam Sites Phase II	26,233.97	0.00	0.00	54,850.25	81,084.22
	Olsson - Wahoo Creek WS - 3 Dam Sites	14,708.19	0.00	0.00	6,511.68	21,219.87
	Olsson - Wahoo Creek Real Estate Services	15,680.28	0.00	0.00	8,809.34	24,489.62
	Bromm Lindahl - Legal	528.00	0.00	0.00	1,609.50	2,137.50
	Temp Construction Easement - Kaspar - Kubik	0.00	0.00	0.00	0.00	0.00
	Perm Const Easement - Smith-Osmerna-Cejka-Ohnoutka-Pacula-Pacula-Holley-Vasa-Iian	0.00	0.00	0.00	0.00	0.00
	Thompson Construction - Wahoo Creek Construction	34,211.70	0.00	0.00	0.00	34,211.70
	Wahoo WS - Great Plains Appraisal	0.00	0.00	0.00	0.00	0.00
JWMAB	JWMAB - Dodge Co-Fremont-PMRNRD	0.00	0.00	0.00	5,098.75	5,098.75
	JWMAB Platte River Cameras - Dodge Co-Fremont-PMRNRD	0.00	0.00	3,996.00	0.00	3,996.00
Live Well Go Fish	Astro Buildings for Wanahoo	4,916.00	0.00	0.00	0.00	4,916.00
NDEE	Shell Creek 319 - Labenz-Dvorak	0.00	0.00	0.00	0.00	0.00
	Shell Creek 319 - Long-Wemhoff-Jedlicka - Olmer - Klug	0.00	0.00	0.00	0.00	0.00
NEMA	Water Stilling Basin Inspect - Houston Eng	0.00	0.00	0.00	873.35	873.35
	Flood Funds - ME Collins - Houston Engineering - ME Collins	16,490.95	3,891.28	0.00	12,480.63	32,862.86
NET	Bill Bos Payroll	2,109.94	1,507.10	2,303.71	0.00	5,920.75
	Well Pump Pipeline - Gehring	0.00	0.00	0.00	0.00	0.00
	Shell Creek WS Plan - Long	0.00	0.00	0.00	0.00	0.00
	Testing Supplies - Forestry Suppliers	0.00	0.00	0.00	0.00	0.00
	Shell Creek Grade Stabilizing - Runge - Barjenbruch	0.00	0.00	30,916.49	0.00	30,916.49
	Shell Creek Grassed Waterway - Marking	0.00	0.00	5,568.75	0.00	5,568.75
NRCS Federal	Cottonwood 21A - HDR Engineering	2,676.98	5,283.09	1,826.12	0.00	9,786.19
NRD - Emp Reimbursment	CCWCD - Barga - Andersen	0.00	175.00	0.00	0.00	175.00
		<b>274,681.38</b>	<b>114,513.19</b>	<b>98,551.42</b>	<b>842,005.78</b>	<b>1,329,751.77</b>