

Regular Board of Directors Meeting
Monday, February 9, 2026 1:30 PM
Lower Platte North NRD Office
P.O. Box 126
Wahoo, NE 68066

1. Call to Order

NOTE: The agenda is on file at the LPNNRD office and may be changed up to 24 hours prior to the meeting as scheduled.

1.A. Meeting Notice

1.B. Inform Public on Location of Copy of “Open Meeting Act” and we will follow our Rules of Conduct and Public Participation at Board Meetings.

1.C. Pledge of Allegiance

2. Roll Call

2.A. Introductions

3. Approval of Agenda

Are there any additions or corrections to the agenda?

4. Comments - Advisors/Guests

4.A. Guest Comments

4.B. NRCS Report

4.C. NARD Report

4.D. NRC Report

4.E. Managers Report

4.F. Education Program

5. Approval of Minutes

Are there any additions or corrections to the Minutes? If not they will be approved on the consent agenda.

6. Report of Standing Committees

6.A. Executive Committee - Action as Required

6.A.1. UNFINISHED BUSINESS

6.A.2. MEETINGS

6.A.2.a. Pending

NACD Annual Meeting in San Antonio, TX February 14-19 - Gottschalk, Engel and Tonnie

NARD Washington DC Meeting - March 28 - April 1 - Gottschalk, Chapman, McKnight and Sabatka

6.A.2.b. Reports

6.A.2.b.1. NARD Legislative Conference

6.A.3. MANAGEMENT ITEMS

6.A.3.a. Directors Absence

6.A.3.b. Monthly Education Program

Olsson Associates — February Board Meeting

JEO - Rawhide WFPO and East Fremont Drainage — March Board Meeting

6.A.3.c. 2026 Election

Candidate Filing Dates -

Incumbent Filing Dates — January 5, 2026 — February 17, 2026

Nonincumbent Filing Dates — January 5, 2026 -- March 2, 2026

The following directors are up for re-election:

SubDistrict 1 - Lon Olson - 4 years

SubDistrict 1 - Anthony Hanson - 2 years

SubDistrict 2 - John Goldsberry - 4 years

SubDistrict 3 - David Saalfeld - 4 years

SubDistrict 4 - Chris Yosten - 4 years

SubDistrict 5 - Mark Seier - 4 years

SubDistrict 6 - Joe Birkel - 4 years

SubDistrict 7 - Ryan Engel - 4 years

SubDistrict 8 - Jerry Johnson - 4 years

SubDistrict 9 - Duane Johnson - 4 years

At Large - Thomas McKnight - 4 years

6.A.3.d. FEMA 428 Funding

The closeout request submitted to FEMA by the Recipient, Nebraska Emergency Management Agency (000-U9TYU-00), requesting closeout for project #96486, has been deemed to be compliant with all project conditions and therefore has been successfully closed out.

Event: 4420DR-NE (4420DR)

Applicant: Lower Platte North Natural Resource District (Lower Platte North NRD) (000-U96JQ-00)

Project: [96486] Jetty Project

Per FEMA's final closeout report review process, the following determinations were made for project #96486:

- On Tuesday, January 20, 2026 9:47 AM EDT, FEMA determined this project was compliant with the Approved Scope of Work for the Project.

Per the findings above, the SLTT Organization Manager, HAMILTON, HEATHER, has indicated that the project has met all the conditions and therefore has been closed out.

Please be advised that all project worksheets are subject to federal audit. Grantees and/or sub-grantees must maintain copies of all records pertinent to this project worksheet for a minimum of three years from the date of submission of the final expenditure report in accordance with (Title 2 of the Code of Federal Regulations §200.333, 2 CFR §200.333).

6.A.3.e. Wanahoo Amphitheater Project

Mr. Hansen has been made aware of the Board's decision last month to proceed and he has been in contact with his contractor and attorney.

6.A.3.f. Morse Bluff Flood Reduction Project

Gottschalk spoke with Jesse Bradley with DWEE at the Legislative Conference and was informed our funding contract is being prepared and should be ready for acceptance at our February 9th Board of Directors Meeting.

6.A.4. EQUIPMENT

6.A.5. PERSONNEL

6.A.5.a. Assistant Water Resources Manager

We are currently advertising for the Assistant Water Resources Manager with resumes due March 9, 2026.

6.A.5.b. Kaitlyn Barga Resignation

Kaitlyn Barga's last day with the NRD was January 16th.

6.A.5.c. Bill Bos - Shell Creek Resources Technician

Management is requesting a \$4.00 per hour salary increase for Bill. He has been working in the Shell Creek Watershed at the same pay rate since 2020. Bill's salary is paid through our 319/NET grants and because of his Social Security allowable income limit, this increase only adds approximately \$1,500 total annual increase.

6.A.6. FINANCE

6.A.6.a. Approval of Financial Reports

Since we have received the June 30, 2025, Annual Audit prepared by

AMGL, we can approve our monthly financial statements prepared by HBE.

**A motion will be needed at Board Meeting -
To approve the final version of the July, August and September
financial statements as prepared by HBE and attached.**

- 6.A.6.b. Approval of Managers Time and Expense Sheets
Attached find Gottschalk's time and expense sheets.
 - 6.A.6.c. Accounts over 90 Days

 - 6.A.6.d. Annual Audit
Kyle Overturf presented the draft audit at the Board Meeting in January. We have since received the final audit with no changes. Please let staff know if you would like a copy of the final audit document.
 - 6.A.6.e. Dodge County Tax Roll Correction
Dodge County has informed us of the following tax roll corrections: Dillon Companies Inc. - 2022 Correction #5802; Dillon Companies Inc. 2023 Correction #5803; Dillon Companies Inc. 2024 Correction #5804; First State Bank & Trust Co. - 2023 Correction #5805; First State Bank & Trust Co. - 2024 Correction #5806 totaling \$1,440.31.
- 6.B. Operations Committee - Action as Required
- 6.B.1. UNFINISHED BUSINESS
We do not have unfinished business to consider.
 - 6.B.2. WILD NE AND OTHER PROGRAMS
We met with our partners, NE Game & Parks, NRCS, Pheasants Forever and Monarch Joint Venture on January 15th to discuss a new 5-year O & M Plan for the Wanahoo Wildlife Areas. The plan will run from 2027 to 2031.
The spreadsheet with maintenance items will be redeveloped as a guide for future maintenance.
 - 6.B.3. OPERATION & MAINTENANCE & OTHER ITEMS
The O & M crew continues to remove invasive trees with the disc mulch at Czechland. Staff are also removing trees on a 2-mile stretch of Rawhide Ditch 8.
Regular vehicle & equipment maintenance.
 - 6.B.3.a. Rehabilitation of Cottonwood 21-A, NRCS & HDR
NRCS Watershed Programs Branch sent back their programmatic review of the Cottonwood 21-A rehab plan. They identified a few minor edits and one major issue. The major issue is that the watershed manual requires the inclusion of decommissioning or another non-structural alternative in the final array of alternatives. We will be discussing this with HDR and the NRCS in a Teams Meeting on Wednesday, February 11th.
HDR will work to get their design estimate under \$500,000. They will provide a summary by the board meeting. If the new estimate is satisfactory, the committee recommends working with the engineering firms that have started this study.
 - 6.B.3.b. Wanahoo Basin Damage & Repair, FEMA, & Houston Engineering

We received an email containing the minutes of a Zoom meeting between FEMA and Houston Engineering that occurred around January 22nd. Houston has a few tasks to complete as requested by FEMA. We'll wait for an update from Houston.

6.B.3.c. No-till Grass Drills

Our NET Grant for a new No-Till Grass drill was approved but, due to the recently introduced legislation (LB 1072), NET is temporarily pausing the issuance of grant contracts for newly awarded projects. NET is awaiting further legislative action before moving forward. Requesting updated grass drill bids is on hold.

We sold the used grass drill for the asking price of \$18,000.

We received year-end (2025) revenue from Clay Hills Ag at \$208 and Rezac Seed at \$852.30.

The seed dealers who rent our drills are recommending that we increase our minimum charge rate from \$75 to \$100 and the acre rate from \$10 to \$12/acre. One agreement is attached for your review.

6.B.3.d. Haying Wanahoo

We will be asking for bids to hay approximately 186 acres on the Wanahoo property. We are skipping a year on Czechland and Homestead Lakes.

6.B.3.e. Vehicles

The District picked up the new 2026 Ford Explorer.

We sold the 2017 Ford Fusion for \$9,100 to Ryan Chapman.

6.B.4. ROCK AND JETTY

We have not received any applications or requests for payment.

6.B.5. LAKE WANAHOO

6.B.5.a. Lake Wanahoo Permit Sales

For the month of December, the District received \$1,381.50 in park permit revenue.

6.B.5.b. Lake Wanahoo Camping Revenue

For the month of December, the District received \$3,593.09 in camping revenue.

6.B.5.c. Clint Johannes Education Building

The Clint Johannes Education Building at Lake Wanahoo was rented 15 times in January, with 1 NRD event. Revenue for the month was \$1,625.

6.B.5.d. Wanahoo Amphitheater Update

Mr. Hansen has been made aware of the Board's decision last month to proceed and he has been in contact with his contractor and attorney.

6.B.6. INFORMATION AND EDUCATION

6.B.6.a. Information

6.B.6.a.1. Radio & eAds

KTIC schedule:

January: Water Management/Nitrogen Certification

February: Trees & Shrubs

March: Environment Education

Digital display ad schedule:

Tree orders continue through February 28, 2026

6.B.6.a.2. Analytics

Top Posts for Facebook and X during January included:

- High School Grant Opportunity
- Nitrogen certification classes
- January Coffee Lakeside
- LPNNRD's Tree planting program

The main page, Lake Wanahoo page, forestry and wildlife, and the education page had the most views. Mobile and tablet usage went up, and desktop viewing went down. 2,700 people visited our website.

6.B.6.b. Education

6.B.6.b.1. Past Events

- **January 8th**: Coffee Lakeside: Biophilia (12)
- **January 13th**: Lindsay Holy family 2nd grade - Pollinators/pollination (13)
- **January 12th**: Wahoo High School Careers (32)
- **January 16th**: St. Wenceslaus Pre-K - Ice Fishing and animals in winter - (26)
- **January 29th**: Aquinas Catholic Elementary K-5th Water (45)

6.B.6.b.2. Upcoming events

- **February 4th**: Survival Club
- **February 6-7th**: NACEE Conference
- **February 10th-11th**: Bishop Neumann MS
- **February 11th**: Fremont HS AM
- **February 12th AM**: Coffee Lakeside
- **February 12th PM**: North Bend HS Career Fair
- **February 24th**: Survival Club

TBD: St. Wenc Pre-K; class room visits

6.B.7. RURAL WATER SYSTEMS

6.B.7.a. Rural Water Operations

It was a routine month of sampling and billing for both Colon and Bruno RWDs

6.B.7.b. Colon System

6.B.7.c. Bruno System

6.B.7.d. Other

6.C. Water Committee - Action as Required

6.C.1. UNFINISHED BUSINESS

6.C.2. REGULATORY

6.C.2.a. GROUND WATER MANAGEMENT AREA

6.C.2.a.1. Variance Request in the Hydrologically Connected Area
(Limited Development Area)

6.C.2.a.2. Variance Requests in the Non-Hydrologically Connected
Area (Normal Development Area)

6.C.2.a.3. Variance Requests in the Restricted Development Areas

6.C.2.a.4. Well Permit Program

6.C.2.a.5. Groundwater Management Plan

A letter is attached from DWEE approving the Groundwater Management Plan updates with some suggested recommendations on water quality improvements. The plan is to set a hearing date and advertise on the LPNNRD website for 4 weeks. A couple of suggestions are to conduct the hearing on March 9 at 11 am or in the latter part of March during the Committee Meeting.

The committee directed staff to make minor changes under Water Quality to address the comments in DWEE letter. They agreed to have the hearing at 11 am on March 9th in the Board Room at Wahoo.

An invoice is attached from LRE Water for \$4,252.75 for the approved contract on water quantity and scoring sheets review.

6.C.2.a.6. Special Quantity Subareas

At last month's Water Committee Meeting, a group of producers, staff and committee discussed the Platte-Colfax Water Quantity Management Area (SQS #2). Staff made a presentation to the group for discussion, which is attached.

After discussion with the Committee and staff, the recommendations are as follows:

- The existing boundary area will continue to require flow meters and water use reports for verification that irrigation management practices are being implemented.
- A new boundary area is shown in green on the attachment titled "Committee Suggested Boundaries." The suggested area

includes the area where the recovery time was one of the longest, along with the area that is showing aquifer depletion.

- The new area, shown in the green boundary, will continue with an allocation of 40 inches over 4 years. The rest of the area will not have an allocation but water use reporting from flow meters will be required.
- No new high capacity irrigation wells (50 GPM) will be allowed in the proposed area, as shown on the map within the green boundary and expansion of acres is done on a case-by-case basis. High capacity livestock and industrial wells will be by Board approval. New irrigation wells can be reviewed and allowed in cases where tracts of land are being split up with no new expansion of acres allowed.
- New irrigation wells could be allowed in the area west of the green line with an in-depth groundwater model of the proposed well being provided to the Committee by a reputable firm showing the potential decline if the well is drilled. The cost will be on the producer applying for the new well. Other conditions can be required, like test holes and pumping tests per site.
- Timetable of new wells being drilled:
 - Hearing of new rules and boundaries would happen in November 2026, with potential Board approval after the hearing documents are evaluated.
 - Variance applications will be taken in 2027 until September 15 for potential approval in October 2027 of the applications.
 - An evaluation would be required of the location by the producer after variance is approved to move forward.
 - Staff, Committee and Board will review the evaluation to determine if a well permit will be issued. A policy will be established on how to evaluate the study.
 - The first well could be drilled after approval by the Board or in the fall—winter of 2027-28.
- Expansion of acres in the area west of the green line will be allowable to a maximum of 20 new acres per quarter after variance request and approval.
- All conditions that are in place presently can be re-implemented immediately if conditions warrant.

An informational meeting is planned for Thursday, February 19, at the Humphrey Community Center from 10 am to noon.

6.C.2.a.7. Well Registration Status Change Policy

Discussion on a policy for individuals wanting to change status on the purpose of what the well was originally registered for. More discussion in future Committee Meetings.

6.C.2.a.8. Cost Share Programs

6.C.3. GROUND WATER PROGRAMS

6.C.3.a. DECOMMISSIONED WELL PROGRAM

6.C.3.a.1. Well Estimates

2 new wells has been reviewed and approved for decommissioning since the last Committee meeting.

Well Owner	Type of Well	Cost Share Estimate	County
David G & Julie M Wilke	I	\$1,550.07	Platte
Mary T Norton Trustee	I	\$1,108.50	Colfax

6.C.3.a.2. Plugged Wells

1 wells have been plugged, reviewed, and ready for cost share payment approval this month.

Well Owner	Type of Well	Cost Share Estimate	County
David Deerson	I	\$797.43	Saunders

6.C.3.b. LOWER PLATTE NORTH NRD GROUND WATER STUDIES

6.C.3.b.1. Phase Area Update

The following invoices have been received and ready for payment:

Tim Rodehorst - 2 flow meters - \$2,000

Jon Engel - 1 flow meter - \$1,000

Lloyd Cuda - 1 flow meter - \$1,000

David Sobota - 7 flow meters - \$7,000

Jonathon Sobota - 1 flow meter - \$1,000

Jonathon Sobota - Gravity to pivot - \$10,000

Total - \$22,000

6.C.3.b.2. Eastern Nebraska Water Resources Assessment (ENWRA)

An invoice is attached for annual dues of \$30,000 per contract.

6.C.3.c. NEW MONITORING WELLS

We are in the process of finding locations as well as getting permission from landowners and municipalities to install dedicated monitoring wells in the district. We are currently looking in the areas of Newman Grove, Cedar Bluffs, and Mead.

6.C.3.d. SOURCE WATER PROTECTION

DWEE has sent the Project Closure Letters for both Newman Grove and Platte Center.

6.C.3.e. Longitude 103 Update

Staff at Longitude 103 have started the process of transferring the data into their system. NRD staff has done an initial review and will begin combing through the data starting the first week of February. Some discussion with other NRDs on the initial cost with the NRDs that were not utilizing the software when it was first developed in 2023. The first NRDs paid \$5,000 and a second update is happening right now.

6.C.4. SURFACE WATER PROGRAMS

6.C.4.a. STATE LAKES, FOR THE WEEK OF

6.C.4.b. USGS STREAM FLOW GAUGING SITES

A quarterly invoice is attached for \$4,344 for stream gauges on Shell Creek and Wahoo Creek.

6.C.5. OTHER

If the Committee wants a GW retreat, dates to consider are February 18 through the 20th or March 5th and 6th. What would be a preferred time of day? Discussion would be groundwater quality regarding nitrate trigger levels, phase areas and other rules changes.

The Committee decided on Thursday, March 5th, from 1 to 4 pm, with the condition that the majority of Board members would be in attendance.

6.C.5.a. COMMENTS FROM THE PUBLIC

6.D. Projects Committee - Action as Required

6.D.1. UNFINISHED BUSINESS

6.D.2. SWCP

6.D.2.a. SWCP Policy

Attached is our current SWCP Policy for review. Staff would like to specifically address Attachment C - Guidelines for Water Impoundment (Small Dams) & Grade Stabilization Structures.

The NRD is contacted regularly about rehab cost-share on existing

structures eg: principal spillway (pipe) repair/replacement, embankment work, or dredging. Current policy is only directed at new construction. Staff is requesting guidance related to these instances.

- 6.D.2.b. SWCP Application Approvals
- 6.D.2.c. SWCP Payments
- 6.D.2.d. SWCP Cancellations
- 6.D.2.e. Wahoo Creek Cost Share Approvals

6.D.3. STAN KEISER DAM

Stan Keiser contacted the NRD requesting assistance on his private dam. The dam was built around 1950. The NRD, Saunders County, Clear Creek D & D and Keiser had previously assisted in rehabilitating the dam by lining the pipe 25 years ago. The current spillway riser and pipe are compromised and not functioning properly (picture attached). This is a state permitted & regulated structure (NE10027) and was last inspected by DNR Dam Safety in June 2023. The dam is also six miles downstream of Alten, Champion Feeders (Mead Cattle Co.) and the former Ordinance Plant.

NRD staff and DNR advised Keiser to get an engineer's estimate and report back to NRD.

The District should update the SWCP Policy regarding private dam rehab assistance with a set of priorities and limitations.

6.D.4. JOINT WATER MANAGEMENT ADVISORY BOARD (JWMAB)

A meeting of the Dodge County Joint Water Management Advisory Board will convene Thursday, February 12, 2pm at the City Council Chambers, City Administration Building. Attached is the draft agenda and expired JWMAB interlocal agreement. Also attached is a USGS camera invoice that will be paid via agreement.

6.D.4.a. East Fremont/Elkhorn Township Drainage - FEMA HMPG

6.D.4.b. West Fremont - FEMA BRIC

6.D.4.c. Rawhide Creek Watershed - NRCS WFPO

Attached is a notice from NRCS that the project will have No Significant (environmental) Impact. It is on public notice until March 15. We expect the plan to be approved shortly thereafter. Below is some text from NRCS related to this notice along with a link to the final plan.

Sent on behalf of G. James Huntwork, Acting State Conservationist

Nebraska Natural Resources Conservation Service (NRCS) has prepared a Finding of No Significant Impact (FONSI) titled "Rawhide Creek Watershed Plan, Colfax and Dodge Counties of Nebraska" in

partnership with Dodge County Board of Supervisors. The environmental assessment of this federally assisted action indicates that the project will not cause significant local, regional, or national impacts on the environment. As a result of these findings, I have determined that the preparation and review of an environmental impact statement is not needed for this project.

The Proposed Action involves constructing three interdependent elements. At site L1-1, a berm would be constructed along the eastern bank of the existing Brush Creek Dam outfall for a length of approximately 1 mile to prevent floodwater from overtopping the existing ditch. At site L1-2, the Cutoff Road would be raised for a distance of approximately 2.3 miles to prevent floodwater from overtopping the road, reducing agricultural flooding damages. Site DC1-13A is composed of two holding areas and a connecting channel that will provide temporary detention of floodwaters that would be released slowly over time, reducing flooding in Fremont. The primary goal is to protect the City of Fremont and nearby agricultural lands from the adverse effects of flooding, which has been a frequent issue in the region. The project aims to minimize flood damage by reducing runoff, erosion, and sediment, and by controlling surface water from excessive rainfall and stream overflow. Additionally, this initiative may reduce or even eliminate the need for some residents to have flood insurance.

No administrative action on implementation of the proposal will be taken until after March 15, 2026. You may view a copy of the FONSI and associated Environmental Assessment at the following website: <https://www.nrcs.usda.gov/state-offices/nebraska/projects-ready-for-public-comment-and-review>.

For more information, please contact Melissa Baier, ASTC-Water Resources and Easements, at 402.437.4065 or by email at melissa.baier@usda.gov.

6.D.4.d. North Bend Drainage District

6.D.4.e. Cotterell Diking and Drainage District

6.D.5. SHELL CREEK WATERSHED

6.D.5.a. Shell Creek Implementation - 319 & NET
SCWIG held a meeting on January 20th. Topics included: grant funding, upcoming projects, billboards, and sponsoring volunteer monitoring students to the SWCS conference.
The Christ Lutheran Church project was redesigned and the engineers

estimate was lowered to roughly \$200k. The redesign is awaiting Corps approval. Once approved, the Platte County will let bids. After a construction contract is signed, we will have a good idea on funds remaining to support spring/summer BMPs. Bill's list of septic system applications has been cleaned up. We are down to 1 awaiting construction. We had 6 billboards and are down to 5 after one was removed for road construction. SCWIG plans to replace the removed structure and add an additional on the west side of Schuyler. The group assigned a school to each billboard leaving an extra billboard that could be the either one on Hwy 30 near Schuyler. The billboard without a school assigned will have the standard SCWIG logo instead of student artwork. We will run the art competition this coming fall with instillation planned in 2027. We will attempt to get the extra/SCWIG logo billboard up in 2026. SCWIG would like to once again offer sponsorship to volunteer monitoring students at the 2026 International Soil and Water Conservation Society (SWCS) Annual Conference to be held July 26-29 in St. Louis.

6.D.6. WAHOO CREEK WATERSHED

6.D.6.a. Construction Update.

Weather slowed progress on all three sites over the past month, work completed:

- Shanahan completed channel cleanout and backfill (Site 26B)
- TCI backfilled around the 12" PVC drawdown pipe concrete collar (Site 26A).
- Shanahan started work in the auxiliary spillway (Site 26B)
- Shanahan continued work on the core trench (Site 26B)
- Shanahan installed settlement #2 (Site 26B)
- Shanahan completed excavation of the plunge pool (Site 26B)
- Riprap hauling recommenced.

On 1/13 NRCS State Office personnel toured WCW sites 26 A&B & 27; pics attached

TCI Invoice attached

6.D.6.b. Dam Site Planning Update

6.D.6.b.1. Design - Olsson

We recieved feedback from Fish & Wildlife Service (FWS) and Nebraska Game & Parks (NEGP) about our current Biological Assessment (BA) related to our Corps 404 permit. Their concerns are related to Platte River depletions negatively impacting the Pallid Sturgeon's spawning. They don't believe that our current strategy (26A, 26B, 27) will be sufficient to offset flow restrictions. They are assuming that construction for the next 6 sites will be done all at once, but we have yet to determine a construction timeline. We will be having a meeting with partners (FWS, NEGP) in the near future to hammer out details.

Site 77 is expected to be back from National Watershed Center review at the end of February. State review will follow.

State review of site 55 is nearly complete and we should have permits by the end of February, site 84 will be complete early-mid spring.

6.D.6.b.2. Real Estate - Olsson & Great Plains Appraisal

Danielle Allen contacted all landowners on sites 66 & 86 to relay easement offers before offer package was delivered. Elliott and Allen met with Chris & Brenda Pestal (site 66) and Bryan & Deb Machovec (site 66) in person to discuss appraisal and offers.

Rezac (site 85) update on pivot/well

Kresl (site 84) update

6.D.6.b.3. Funding - NRCS WFPO & NeDNR JEDI

6.D.6.c. Water Quality - NWQI & 319

The Notice of Interest for the Wahoo Creek Management Project was accepted by 319. We will be meeting with them to go over the Project Implementation Plan.

6.D.7. SKULL & BONE CREEK WATERSHED

Staff engaged NRCS to discuss options to continue flood reduction efforts in Skull and Bone watersheds. One option is for the NRD to fund a Watershed Plan. This plan would still need to meet NRCS requirements to make us eligible for federal design and construction funding in the future. If the NRD were to fund the plan, it would put us closer to the front of the line for design funding. Given some of the past reports and studies within the watershed, we are assuming developing a plan would be less costly. Discussion is requested regarding how to proceed.

6.D.8. LOWER PLATTE RIVER CORRIDOR ALLIANCE

Lower Platte NRDs met with the Army Corps of Engineers to discuss potential projects. Plans are to change our federal request to a more localized project focused on flood reduction to increase approval odds.

6.D.9. MORSE BLUFF FLOOD REDUCTION

Information has been submitted to DWEE and we are awaiting a funding agreement.

Discussion is requested on attached agreement to assist with easement acquisitions.

6.D.10. LESHARA DRAINAGE IMPROVEMENT

The Village began construction of Phase II in October, 2025 and substantial completion was reached on January 7, 2026. The Village is requesting \$13,000 of our \$31,000 pledge for Phase II. Overall project documentation is attached.

6.D.11. EROSION AND SEDIMENT RULES AND REGULATIONS

6.D.12. HAZARD MITIGATION PLAN UPDATE

6.D.13. OTHER

6.D.14. ADJOURNMENT

7. Additional Action Items
8. Approval of Bills Pending
9. Consent Agenda Adoption
10. Comments from Directors/Guests
11. Meeting Establishment/Adjournment

NOTE: The agenda is on file at the LPNNRD office and may be changed up to 24 hours prior to the meeting as scheduled.

Manager's Report – February 9, 2026

- Happy February everyone although today feels more like April...
- Just a reminder today's and monthly board meetings through March will continue to be held at 1:30 pm
- We continue to work on the last few Wahoo Creek property rights . Once complete, we will have all easements secured for permanent pool, temporary pool, top of dam, ingress/egress, temporary construction and mitigation requirements completed for all nine sites. Other than the temporary construction easements, these rights will be permanent and utilized at the time of construction. Construction on all three of the initial sites continues to move forward with the expected completion date late this summer.
- Staff and directors Hilger and Tonnies attended the annual NARD Legislative conference last month. This annual conference gives NRDs opportunity to discuss and give input on legislative bills and constitutional amendments potentially affecting Nebraska's natural resources. Once voted on and approved, the official NARD stance will be to support, monitor or oppose each of the listed bills or amendments as they continue through the legislative process. See Bob, Ryan or I if you have any questions on a specific bill or amendment being brought forward this session.
- During the NARD conference, I spoke several times with Jesse Bradley regarding our Morse Bluff project funding contract. Jesse informed me they have received all necessary information from us and it is currently in their legal department for review. As of last Friday it was in final review by their administrative services agency and should be ready any day. Once we have the funding agreement in hand, we will proceed with finalizing our land rights and engineering contracts and move forward with construction bids.
- I have been in touch with Matt Pillard with HDR regarding their proposal for final design on our Cottonwood 21A rehabilitation project. Initially, there were some concerns with the cost of their final design but with further communication with Matt those concerns appear to be taken care of. There will be discussion and possible motion later in today's meeting to proceed with HDR to finalize design.
- The past few weeks have been very good ice fishing weather on our District's lakes and feedback from Wanahoo has been very positive and staff is working to prepare for the upcoming recreation seasons. Wanahoo FEMA repairs have been underway this past week and should be completed within the next few weeks. Repairs include rip rap repairs to the fishing jetties and extensive trail repairs across the dam and portions of the east and west side of the park.
- We have begun advertising for the new Assistant Water Resource Manager position with a closing date of March 9th. Our hope is to have a robust response from very qualified individuals as this position will transition to department manager upon Daryl's retirement later this year.
- On a final note...I always love Olympic time, both Summer and Winter and this year's Winter Olympics are extra special! My cousin MaryEllen and her husband Steve's 16 yr old granddaughter Lily is competing in Cortina Italy as a member of the U.S. Snowboarding Team! Yesterday, she was in 4th after the first run of Big Air, but after 3 runs she ended in 16th with the top 12 moving onto finals. She will finish her competition next week when she competes in her strongest event Slope Style.

Stay safe and have a great month – Eric Gottschalk, General Manager

LOWER PLATTE NORTH NRD MINUTES
BOARD MEETING
January 12, 2026

The regular monthly meeting of the Lower Platte North NRD Board of Directors was called to order at 1:30 p.m. at Lowr Platte North NRD Office, Wahoo, NE on Monday, January 12, 2026.

1. NOTICE OF MEETING

The agenda and supporting documents are available on the district’s website – www.lpnrd.org. A copy of the Nebraska Open Meetings Law has been posted on the NRD’s website.

The advanced notice of our January 12, 2026, board meeting was posted on the Lower Platte North NRD website and posted in the Wahoo Newspaper on January 2, 2026.

Chair Sabatka informed those present that a copy of the “Open Meetings Act” is posted for public viewing.

Pledge of Allegiance

2. ROLL CALL - INTRODUCTIONS

DIRECTORS PRESENT AND CONSTITUTING A QUORUM:

Bailey	Birkel	Engel
Goldsberry	Hanson	Hilger
Johnson, Duane	Johnson, Jerry	Lawrence
McKnight	Meduna (arrived 3:52)	Olson
Saalfeld	Saeger	Seier
Tonnies	Yosten	Sabatka

DIRECTORS ABSENT

Harders

STAFF AND GUESTS:

Gottschalk	Breunig	Chapman
Lausterer	Heimann	Elliott
Andersen	Maslonka (Zoom)	Fujan
Reece	Shupe	Gerdes
Beethe (Zoom)	Danielle Allen (Zoom)	L. Jha (Zoom)
C. Kelly (Zoom)	O’Brien (Zoom)	Overturf, AMGL
Arnold, AMGL		

3. APPROVAL OF AGENDA

4. COMMENTS - ADVISORS/GUESTS/DIRECTORS

a. Guest Comments

b. NRCS Report

Bryan Shupe gave the NRCS Report.

c. NARD Report

Hilger gave the NARD Report.

d. NRC Report – None

e. Manager Report

Gottschalk gave his monthly report.

f. Education Program

Kyle Overturf presented the Annual Audit to the Board.

5. APPROVAL OF MINUTES

Johnson, J. made the motion, seconded by Yosten, to approve the minutes from December 8, 2025, Board Meeting. Motion carried on consent agenda.

6. REPORT OF STANDING COMMITTEES

A. EXECUTIVE COMMITTEE REPORT

1. UNFINISHED BUSINESS - None

2. Meetings

a. Pending

1. NARD Legislative Conference – Update Given

2. NACD Annual Meeting

Johnson, J. made the motion, seconded by Yosten, to send up to two Directors and two Staff to the NACD Annual Conference in San Antonio, TX February 15-19, 2026. Motion carried on consent agenda.

3. NARD Washington DC Annual Meeting

Johnson, J. made the motion, seconded by Yosten, to send up to two Directors and two Staff to the NARD Annual Washington DC Conference March 28-April 1, 2026. Motion carried on consent agenda

b. Reports – None

3. Management Items

a. Director Absences

Johnson, J. made the motion, seconded by Yosten, to approve the following Directors Absence requests: Lawrence from September; Sabatka and Meduna from November board meeting. Motion carried on consent agenda.

b. Monthly Education Program – taken earlier

c. Morse Bluff Project – Update Given

d. Mike Sotak – Update Given

e. Board and Committee Decorum

Saalfeld made the motion, seconded by Tonnie, to adopt the updated Rules of Conduct Public Participation/Public Decorum at LPNRND Committee and Board meetings as attached to the Executive Committee Minutes. Motion carried all members present voting aye.

f. Amphitheater Update – Will be taken in Operations Committee

e. 2026 Election Certification – Update Given

4. Equipment - None

5. Personnel

a. Kaitlyn Borgen – Update Given

b. Assistant Water Manager Position – Update Given

6. Finance

a. Approval of Financial Reports – Update Given

b. Approval of Managers' Expenses

Johnson, J. made the motion, seconded by Yosten, to approve Manager Gottschalk's time and expense sheets as attached to the Executive Committee Minutes. Motion carried on consent agenda.

c. Accounts Over 90 Days - Update Given

d. Annual Audit Report – Taken Earlier

Johnson, J. made the motion, seconded by Yosten, that the January LPNNRD Executive Committee Minutes be received and placed on file. Motion carried on consent agenda.

B. OPERATIONS COMMITTEE REPORT

1. UNFINISHED BUSINESS – None

2. WILD NE AND OTHER PROGRAMS – None

3. OPERATION AND MAINTENANCE & OTHER ITEMS

a. Rehabilitation of Cottonwood 21-A – NRCS & HDR – Update Given

b. Wanahoo Basin Damage & Repair, FEMA & Houston Engineering – Update Given

c. NET Grant for No-Till Grass Drill – Update Given

d. Stanley Keiser Dam Repair Request – Update Given

4. ROCK AND JETTY – Update Given

Olson made the motion, seconded by Johnson, J., to cost-share 50% up to \$6,000 on repairing the Clear Creek Levee. Motion carried all members present voting aye.

5. LAKE WANAHOO

a. Lake Wanahoo Permit Sales - Update Given

b. Lake Wanahoo Camping Revenue – Update Given

c. Clint Johannes Education Building – Update Given

d. Potential Amphitheater Project

The Chair-appointed Wanahoo Amphitheater sub-committee met in December, and their remarks are as follows:

The subcommittee, while not unanimously in favor of an amphitheater on the Wanahoo property, if built, the subcommittee is unanimously in favor of the new Southeastern location.

This location will be very close to all needed utilities, reduce safety concerns by utilizing round-a-bout, not affect any existing Wanahoo trails or roads, allow for potential separate access off Hwy 109, be further from existing residential and camping and is not currently within any Wanahoo future development areas.

Johnson, D. made the motion, seconded by Engel, to work with and allow Lonny Hansen to proceed with design of an amphitheater at the east side location (generally located on the south side of tree grove, east of existing of road) within the Wanahoo Property. Motion carried all members present voting aye.

6. INFORMATION & EDUCATION

a. Information

1. Radio and Digital Ads – Update Given

2. Analytics – Update Given

b. Education

1. Past Events – Update Given

2. Upcoming Events – Update Given

3. Nebraska Alliance for Conservation & Environmental Education Sponsorship

Johnson, J. made the motion, seconded by Yosten, to sponsor the Nebraska Alliance for Conservation & Environmental Education Conference at the \$500 Friend Level. Motion carried on consent agenda.

7. RURAL WATER SYSTEMS

a. Colon – Update Given

b. Bruno – Update Given

c. Other - None

Johnson, J. made the motion, seconded by Yosten, that the January LPNNRD Operations Committee Minutes be received and placed on file. Motion carried on consent agenda.

C. WATER COMMITTEE REPORT

1. UNFINISHED BUSINESS – NONE

2. REGULATORY

a. GROUNDWATER MANGEMENT AREA

1. Variance Request in the Hydrologically Connected Area (Limited Development Area) Update Given

2. Variance Request in the Non-Hydrologically Connected Area (Normal Development Area) -Update Given

3. Variance Request in the Restricted Development Areas – Update Given

4. Special Quantity Subareas – Update Given

5. Well Permit Program – Update Given

6. Supplemental Well Permit

Hilger made the motion, seconded by McKnight, to approve the Raikes Farm Enterprises request for a supplemental well permit for the NE SW S30-T13N-9E, Saunders County. Motion carried all members present voting aye.

7. Cost-Share Programs

Johnson, J. made the motion, seconded by Yosten, to approve 50% reimbursement up to \$750 of the actual purchase of the soil moisture sensors for Matthew Soukup. Motion carried on consent agenda.

8. LPNNRD Operator Certification – Update Given

3. GROUND WATER PROGRAMS

a. Decommissioned Well Program

1. Well Estimates – Update Given

2. Plugged Wells – Update Given

b. LOWER PLATTE NORTH NRD GROUND WATER STUDIES

1. Phase Area Update

Johnson, J. made the motion, seconded by Yosten, to approve the following flow meter cost share payments to Scott Muhle - \$1,000, Dean Shonka - \$2,000, Garl Grotelueschen - \$1,000, Curt Bohac - \$4,000 and Ellen Still - \$1,000. Motion carried on consent agenda.

c. New Monitoring Wells - Update Given

4. SURFACE WATER PROGRAM -Update Given

a. Source Water Protection – Update Given

5. OTHER

a. Comments from the Public – None

Johnson, J. made the motion, seconded by Yosten, that the January LPNNRD Water Committee Minutes be received and placed on file. Motion carried on consent agenda.

D. PROJECTS COMMITTEE REPORT

1. UNFINISHED BUSINESS – NONE

2. SWCP

a. Application Approvals - None

b. SWCP Payments – None

c. SWCP Cancellations – None

d. Wahoo Creek Cost Share Approvals – None

3. JOINT WATER MANAGEMENT ADVISORY BOARD – Update Given

a. East Fremont/Elkhorn Township Drainage – EMDA HMPG – Update Given

b. West Fremont – FEMA BRIC – Update Given

c. Rawhide Creek Watershed NRCSA WFPO – Update Given

d. North Bend Drainage District – Update Given

e. Cotterell Diking and Drainage District – Update Given

4. SHELL CREEK WATERSHED

a. Shell Creek Implementation – 319 and NET

Johnson, J. made the motion, seconded by Yosten, to approve the listed cost-share payments totaling \$27,582.47 for two cover crop projects and two completed septic system upgrades. Motion carried on consent agenda.

Johnson, J. made the motion, seconded by Yosten, to approve Mainelli Wagner’s design and estimate as attached and work with Platte County to proceed with bidding once permits are received on the Christ Lutheran project. Motion carried on consent agenda.

5. WAHOO CREEK WATERSHED

a. Construction – Update Given

b. Dam Site Planning – Update Given

1. Design Olsson – Update Given

2. Real Estate Olsson & Great Plains Appraisal

Johnson, J. made the motion, seconded by Yosten, to approve Great Plains Appraisal invoice in the amount of \$3,625 for additional work on Wahoo Creek real estate acquisitions as attached. Motion carried on consent agenda.

3. Funding – NRCS WFPO and NeDNR JEDI – Update Given

c. Water Quality – NWQI & 319 – Update Given

6. LOWER PLATTE RIVER COOIDOR ALLIANCE – Update Given

7. MORSE BLUFF FLOOD CONTROL PROJECT- Update Given

8. LESHARA DRAINAGE IMPROVEMENT – Update Given

9. EROSION AND SEDIMENT RULES AND REGULATIONS - None

10. HAZARD MITIGATION – Update Given

Johnson, J., made the motion, seconded by Yosten, that the January LPNNRD Projects Committee Minutes

be received and placed on file. Motion carried on consent agenda.

7. ADDITIONAL ACTION ITEMS

a. SWCP Cover Crop Payments

Tonnies made the motion, seconded by Saalfeld, to approve the listed applicants for SWCP payments totaling \$25,304.84. Motion carried all members present voting aye.

S-25-1	Kristen Miller	\$5,086.40	Cover Crop
S-25-2	Eric Pospisil	\$4,959.24	Cover Crop
S-25-3	Paul Polacek	\$5,086.40	Cover Crop
S-25-7	Larry Pospisil	\$5,086.40	Cover Crop
S-25-11	Clayton Kastl	\$5,086.40	Cover Crop

8. BILLS TO BE APPROVED

Yosten made the motion, seconded by Tonnies, that all bills be approved, and warrants be drawn in payment of the same. Motion carried all members present voting aye.

9. CONSENT AGENDA ADOPTION

Johnson, J., made the motion, seconded by Yosten, to approve the January Consent Agenda. Motion carried.

AYE: Bailey, Birkel, Engel, Goldsberry, Hanson, Hilger, Johnson D., Johnson J., Lawrence, McKnight, Olson, Saalfeld, Saeger, Seier, Tonnies, Yosten

ABSTAIN: Sabatka

Item 6.D.5.b.2. - Real Estate – Olsson and Great Plains Appraisal was taken at this time.

Yosten made the motion, seconded by Engel, to go into Executive Session at 2:55 p.m. for the purposes of discussing Upper Wahoo Creek Watershed land rights and authorize the following to stay: Danielle Allen, Olsson; Legal Counsel Lausterer; Cody Gerdes, Great Plains Appraisal and Staff: Gottschalk, Breunig, Elliott and Chapman. Motion carried all members present voting aye.

Sabatka made the motion, seconded by Birkel, to go out of executive session at 3:48 p.m. Motion carried all members present voting aye.

Sabatka made the motion, seconded by Bailey, to have Danielle Allen reach out to Rezac's Site 85 with final offer reflecting well decommissioning as discussed in Executive Session. Motion carried all members present voting aye.

Johnson, D., made the motion, seconded by Yosten, to accept site 66 appraisals as presented and have Danielle Allen send offer letters to all parcels impacted by site 66 and begin acquisition negotiations. Motion carried all members present voting aye.

At this time Chair Sabatka recused himself and Secretary Saeger took over the meeting.

Director Meduna arrived at 3:52 p.m.

McKnight made the motion seconded by Tonnies, to go into Executive Session at 3:52 p.m. for the purposes of discussing Upper Wahoo Creek Watershed land rights and authorize the following to stay: Danielle Allen, Olsson; Legal Counsel Lausterer; Cody Gerdes, Great Plains Appraisal; Staff: Gottschalk, Breunig, Elliott and Chapman. Motion carried all members present voting aye.

Yosten made the motion, seconded by Birkel, to go out of Executive Session at 4:01 p.m. Motion carried all members present voting aye.

Hanson made the motion, seconded by Yosten, to accept site 86 appraisals as presented and to have Danielle Allen send offer letters to all parcels impacted by site 86 and begin acquisition negotiations. Motion carried.

AYE: Bailey, Birkel, Engel, Goldsberry, Hanson, Hilger, Johnson D., Johnson J., Lawrence, McKnight, Meduna, Olson, Saalfeld, Saeger, Seier, Tonnie, Yosten

ABSTAIN: Sabatka

10. COMMENTS FROM DIRECTORS/GUESTS

11. MEETING ESTABLISHMENT AND ADJOURNMENT

The February Board of Directors Meeting will be held on Monday, February 9, 2026, 1:30 p.m. Meeting adjourned at 4:07 p.m.

Discussion on all agenda items that have "Update Given" can be found in corresponding Committee Minutes.

The undersigned, the duly elected and acting Secretary of the Lower Platte North Natural Resources District (the "District"), hereby certifies that the foregoing is a true and correct copy of the minutes of the Meeting of the Board of Directors of the District held on January 12, 2025, that all of the matters and subjects discussed at the meeting were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the principal office of the District during normal business hours, and except for items of emergency nature, the agenda was not altered later than twenty-four (24) hours before the scheduled commencement of the meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the above minutes were in written form and available for public inspection within ten working days or prior to the next convened meeting, whichever occurred earlier; and, that reasonable efforts were made to provide all news media requesting notification of the meeting and of the time and place of said meeting and the subjects to be discussed at said meeting.

Bill Saeger, Secretary

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

December 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 December 31, 2025, and the related Statements of Activities for the month and six 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

January XX, 2026

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 12/31/2025	Rural Water-Bruno As of 12/31/2025	Rural Water-Colon As of 12/31/2025	All Districts As of 12/31/2025
Assets				
Current Assets				
Cash and Cash Equivalents				
101000 - Change Box	0.00	60.00	90.00	150.00
101200 - Change Box - Game & Parks	150.00	0.00	0.00	150.00
101300 - Change Box - Lake Wanhoo	825.00	0.00	0.00	825.00
102001 - Cash - Union Bank	152,196.46	0.00	0.00	152,196.46
103000 - Cash - County Treasurer	426,688.84	0.00	0.00	426,688.84
104000 - Cash - Education Building Res.	13,185.00	0.00	0.00	13,185.00
111100 - Investments - NRD - NPAIT	2,721.44	0.00	0.00	2,721.44
111105 - Union Bank STFIT	1,113,527.04	0.00	0.00	1,113,527.04
Total Cash and Cash Equivalents	1,709,293.78	60.00	90.00	1,709,443.78
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	2,216,993.40	6,950.80	7,640.19	2,231,584.39
105060 - Due from Bruno Water Fund	183,230.92	0.00	0.00	183,230.92
105070 - Due from Colon Water Fund	(1,090.98)	0.00	0.00	(1,090.98)
109000 - Taxes Receivable	3,385,609.46	0.00	0.00	3,385,609.46
Total Accounts Receivable	5,784,742.80	6,950.80	7,640.19	5,799,333.79
Total Accounts Receivable, Net	5,784,742.80	6,950.80	7,640.19	5,799,333.79
Inventory				
165503 - Rural Water Inventory	0.00	6,389.25	9,583.86	15,973.11
Total Inventory	0.00	6,389.25	9,583.86	15,973.11
Prepaid Expenses				
116000 - Prepaid Expenses	153,191.58	0.00	0.00	153,191.58
Total Prepaid Expenses	153,191.58	0.00	0.00	153,191.58
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	153,555.26	0.00	0.00	153,555.26
111250 - Investments - Alliance GIS Project	8,852.56	0.00	0.00	8,852.56
111550 - Investments - Elkhorn Breakout	151,448.88	0.00	0.00	151,448.88
111600 - Investments - Wanhoo SRA	467,212.00	0.00	0.00	467,212.00
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	9,945.40	9,945.40
Total Other Current Assets	781,068.70	0.00	9,945.40	791,014.10
Total Current Assets	8,428,296.86	13,400.05	27,259.45	8,468,956.36
Fixed Assets, Net of Depreciation				
Fixed Assets				
140210 - Water Line Capital Improvement	0.00	726,156.51	1,180,075.05	1,906,231.56
140226 - Colon Water Loan Fees	0.00	0.00	2,000.00	2,000.00
160000 - Conservation Property	123,971.00	0.00	0.00	123,971.00
161000 - Land	13,448,336.58	0.00	0.00	13,448,336.58
162000 - Infrastructure	32,985,843.60	0.00	0.00	32,985,843.60
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	5,987,321.73	0.00	0.00	5,987,321.73
165000 - Machinery & Equipment	166,402.67	0.00	0.00	166,402.67
165100 - Machinery & Equipment - O & M	753,970.59	0.00	0.00	753,970.59
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	66,743.35	0.00	0.00	66,743.35
167000 - Auto and Truck	373,215.97	0.00	0.00	373,215.97
169000 - Equipment	5,892.79	0.00	0.00	5,892.79
169100 - Office Equipment	68,599.58	0.00	0.00	68,599.58
169200 - Computer Equipment	87,301.47	0.00	0.00	87,301.47
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 12/31/2025	Rural Water-Bruno As of 12/31/2025	Rural Water-Colon As of 12/31/2025	All Districts As of 12/31/2025
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	340,295.00	0.00	0.00	340,295.00
169700 - GW Monitoring Equipment	129,185.43	0.00	0.00	129,185.43
Total Fixed Assets	55,613,762.49	746,667.69	1,212,841.83	57,573,272.01
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	879.23	879.23
162900 - Accum Depr - Infra. & Land Imp.	5,246,408.19	0.00	0.00	5,246,408.19
164000 - Accum Depr - Buildings	225,045.28	0.00	0.00	225,045.28
165700 - Accum Depr - Water Line	0.00	160,318.19	307,484.20	467,802.39
166000 - Accum Depr - Machinery & Equipment	715,709.59	15,083.40	22,624.86	753,417.85
168000 - Accum Depr - Auto & Truck	275,400.18	0.00	0.00	275,400.18
169550 - Accum Depr - Master DB Water	146,601.15	0.00	0.00	146,601.15
170000 - Accum Depr - Office Equipment	116,324.95	0.00	0.00	116,324.95
Total Accumulated Depreciation	6,725,489.34	175,401.59	330,988.29	7,231,879.22
Total Property and Equipment	48,888,273.15	571,266.10	881,853.54	50,341,392.79
Total Assets	\$ 57,316,570.01	\$ 584,666.15	\$ 909,112.99	\$ 58,810,349.15
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	369,467.90	2,112.96	2,419.99	374,000.85
201100 - Sewer Collections Payable	0.00	0.00	7,941.95	7,941.95
202060 - Due to General Fund	0.00	183,230.92	(1,090.98)	182,139.94
Total Accounts Payable	369,467.90	185,343.88	9,270.96	564,082.74
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	204.57	204.57
206001 - Accrued Compensated Absences	251,470.81	4,192.66	6,288.99	261,952.46
208000 - 414H EE Contribution	3,414.35	0.00	0.00	3,414.35
208300 - 457 EE Contribution	600.00	0.00	0.00	600.00
208302 - Flexible Spending	414.22	0.00	0.00	414.22
Total Accrued Liabilities	255,899.38	4,192.66	6,493.56	266,585.60
Other Current Liabilities				
204000 - Deposits	100.00	400.00	3,700.00	4,200.00
204500 - Deferred Income	8,852.56	0.00	0.00	8,852.56
204600 - Education Building Deposits	13,185.00	0.00	0.00	13,185.00
207300 - Sales Tax Payable	115.31	132.73	142.54	390.58
207304 - Sales Tax Payable Czechland	148.31	0.00	0.00	148.31
207305 - Lodging Tax Czechland	581.32	0.00	0.00	581.32
207306 - Sales Tax Payable Wanahoo	213.40	0.00	0.00	213.40
207307 - Lodging Tax Wanahoo	193.51	0.00	0.00	193.51
Total Other Current Liabilities	23,389.41	532.73	3,842.54	27,764.68
Total Current Liabilities	648,756.69	190,069.27	19,607.06	858,433.02
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	18,881.89	18,881.89
Total Long Term Note Payable	0.00	0.00	18,881.89	18,881.89
Total Long Term Liabilities	0.00	0.00	18,881.89	18,881.89
Total Liabilities	648,756.69	190,069.27	38,488.95	877,314.91
Fund Balances				

See Accountant's Compilation Report

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

	Natural Resources District As of 12/31/2025	Rural Water-Bruno As of 12/31/2025	Rural Water-Colon As of 12/31/2025	All Districts As of 12/31/2025
Net Assets				
Net Assets - Not Designated	48,464,341.70	385,812.72	870,459.68	49,720,614.10
Net Assets - Designated				
12 - Districtwide Flood Reduction	3,000,000.00	0.00	0.00	3,000,000.00
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	4,195,191.00	0.00	0.00	4,195,191.00
Total Net Assets	52,659,532.70	385,812.72	870,459.68	53,915,805.10
Change in Net Position	4,008,280.62	8,784.16	164.36	4,017,229.14
Total Fund Balances	56,667,813.32	394,596.88	870,624.04	57,933,034.24
Total Liabilities and Fund Balance	\$ 57,316,570.01	\$ 584,666.15	\$ 909,112.99	\$ 58,810,349.15

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

	Natural Resources District Month Ending 12/31/2025	Rural Water-Bruno Month Ending 12/31/2025	Rural Water-Colon Month Ending 12/31/2025	All Districts Month Ending 12/31/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	525.56	0.00	0.00	525.56
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	2,310.79	0.00	0.00	2,310.79
303961 - FEMA - Flood Funds	10,466.06	0.00	0.00	10,466.06
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 13,302.41	\$ 0.00	\$ 0.00	\$ 13,302.41
State Income				
301203 - Motor Vehicle Pro-Rate	1,570.62	0.00	0.00	1,570.62
301309 - Water Sustainability Fund	3,000.00	0.00	0.00	3,000.00
301310 - Shell Creek NET	3,269.99	0.00	0.00	3,269.99
301325 - JEDI Funding	262,774.78	0.00	0.00	262,774.78
304100 - Lake Wanahoo - Other	5,503.33	0.00	0.00	5,503.33
Total State Income	276,118.72	0.00	0.00	276,118.72
Local Income				
304105 - Education Building Rent	1,325.00	0.00	0.00	1,325.00
304112 - Dirt Sales - Wanahoo	480.51	0.00	0.00	480.51
304500 - JWMAB	1,200.00	0.00	0.00	1,200.00
Total Local Income	3,005.51	0.00	0.00	3,005.51
Rural Water Income				
304240 - Water Sales	0.00	5,548.00	3,760.10	9,308.10
304295 - Colon Sewer Fees	0.00	0.00	2,674.75	2,674.75
304261 - Other Revenue	0.00	18.58	125.09	143.67
Total Rural Water Income	0.00	5,566.58	6,559.94	12,126.52
Property Tax Income				
305100 - General Fund Property Taxes-Boone	110,652.70	0.00	0.00	110,652.70
305200 - General Fund Property Taxes-Butler	375,878.05	0.00	0.00	375,878.05
305300 - General Fund Property Taxes-Colfax	316,264.09	0.00	0.00	316,264.09
305400 - General Fund Property Taxes-Dodge	1,026,928.38	0.00	0.00	1,026,928.38
305500 - General Fund Property Taxes-Madison	49,893.90	0.00	0.00	49,893.90
305600 - General Fund Property Taxes-Platte	419,602.01	0.00	0.00	419,602.01
305700 - General Fund Property Taxes-Saunders	1,148,899.75	0.00	0.00	1,148,899.75
Total Property Tax Income	3,448,118.88	0.00	0.00	3,448,118.88
Investment Income				
311350 - Interest - NPAIT Elkhorn	485.86	0.00	0.00	485.86
311400 - Interest - NPAIT Wanahoo SRA	1,581.24	0.00	0.00	1,581.24
311500 - Interest - NPAIT NRD	8.79	0.00	0.00	8.79
311600 - Interest - STFIT NRD	4,867.81	0.00	0.00	4,867.81
311700 - Interest - UBT NRD	47.04	0.00	0.00	47.04
304350 - Colon RW Interest - NPAIT	0.00	0.00	31.93	31.93
Total Investment Income	6,990.74	0.00	31.93	7,022.67
Miscellaneous Income				
309100 - Sales - Trees	1,451.25	0.00	0.00	1,451.25
309350 - Sales - Well Permits	300.00	0.00	0.00	300.00
309500 - Equipment Rent	262.50	0.00	0.00	262.50
310200 - Czechland Camping Fees	416.37	0.00	0.00	416.37
310201 - Wanahoo Park Permits	1,381.50	0.00	0.00	1,381.50
310202 - Lake Wanahoo Camping	3,593.09	0.00	0.00	3,593.09
313000 - Miscellaneous Income	5,138.22	0.00	0.00	5,138.22
315000 - RWD Administrative Fees	465.41	0.00	0.00	465.41
316000 - Employee/Director Reimb	(423.29)	0.00	0.00	(423.29)
Total Miscellaneous Income	12,585.05	0.00	0.00	12,585.05
Total Income	3,760,121.31	5,566.58	6,591.87	3,772,279.76

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

	Natural Resources District Month Ending 12/31/2025	Rural Water-Bruno Month Ending 12/31/2025	Rural Water-Colon Month Ending 12/31/2025	All Districts Month Ending 12/31/2025
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	40.00	0.00	0.00	40.00
Total Bonds	40.00	0.00	0.00	40.00
Dues & Membership				
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	2,838.18	0.00	0.00	2,838.18
410205 - Dues & Membership - Other	665.00	0.00	0.00	665.00
Total Dues & Membership	3,651.18	0.00	0.00	3,651.18
Fees and Licenses				
410302 - NRD Fees And Licenses	258.49	0.00	0.00	258.49
410304 - NRD Union Bank Fees	115.64	0.00	0.00	115.64
Total Fees and Licenses	374.13	0.00	0.00	374.13
Insurance				
410501 - Insurance-Auto	1,211.08	0.00	0.00	1,211.08
410502 - Insurance-Errors & Omissions	447.50	0.00	0.00	447.50
410504 - Insurance-Liability	5,629.79	0.00	0.00	5,629.79
410505 - Insurance-Property	4,707.17	0.00	0.00	4,707.17
Total Insurance	11,995.54	0.00	0.00	11,995.54
Interest Expense				
410600 - Interest Expense	0.00	0.00	68.19	68.19
Total Interest Expense	0.00	0.00	68.19	68.19
Maintenance Contracts				
410800 - Maintenance Contracts	481.26	0.00	0.00	481.26
Total Maintenance Contracts	481.26	0.00	0.00	481.26
Office Supply & Expense				
410902 - Office Supplies & Equip	16.53	0.00	0.00	16.53
410903 - Franklin Supplies	81.50	0.00	0.00	81.50
410906 - Office Expense - Other	571.12	0.00	0.00	571.12
Total Office Supply & Expense	669.15	0.00	0.00	669.15
Computer Supply & Expense				
411002 - Computer Consultant	2,004.45	0.00	0.00	2,004.45
411004 - Computer Software	788.53	0.00	0.00	788.53
411006 - Email	580.80	0.00	0.00	580.80
411012 - Website Design & Hosting	1,032.00	0.00	0.00	1,032.00
Total Computer Supply & Expense	4,405.78	0.00	0.00	4,405.78
Postage				
411200 - Postage	1,009.75	0.00	0.00	1,009.75
Total Postage	1,009.75	0.00	0.00	1,009.75
Professional Services				
411301 - Prof Serv-Accounting	8,265.15	0.00	0.00	8,265.15
411304 - Prof Serv-Legal - General	955.00	0.00	0.00	955.00
411311 - Washington Expense	2,400.00	0.00	0.00	2,400.00
Total Professional Services	11,620.15	0.00	0.00	11,620.15
Rent Expense				
411400 - Rent Expense	284.22	0.00	0.00	284.22
Total Rent Expense	284.22	0.00	0.00	284.22
Telephone Expense				
411601 - Telephone - Cellular	756.25	0.00	0.00	756.25
411602 - Local Phone & Internet	528.87	0.00	0.00	528.87
Total Telephone Expense	1,285.12	0.00	0.00	1,285.12
Utilities				
411700 - Utilities Expense	1,264.58	0.00	0.00	1,264.58
Total Utilities	1,264.58	0.00	0.00	1,264.58
Total Administration Expenses	37,080.86	0.00	68.19	37,149.05
Information & Education Expenses				
Education				
420109 - Education Outreach	166.38	0.00	0.00	166.38
Total Education	166.38	0.00	0.00	166.38
Information				
420209 - Ktic Ad	248.00	0.00	0.00	248.00
420211 - E-Ads	500.00	0.00	0.00	500.00

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 12/31/2025	Rural Water-Bruno Month Ending 12/31/2025	Rural Water-Colon Month Ending 12/31/2025	All Districts Month Ending 12/31/2025
Total Information	748.00	0.00	0.00	748.00
Other				
420401 - Art Supplies	28.45	0.00	0.00	28.45
420402 - Cooperative Projects/Donations	264.35	0.00	0.00	264.35
Total Other	292.80	0.00	0.00	292.80
Total Information & Education Expenses	1,207.18	0.00	0.00	1,207.18
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,906.47	0.00	0.00	1,906.47
430102 - Auto & Truck R&M	63.36	0.00	0.00	63.36
Total Auto and Truck	1,969.83	0.00	0.00	1,969.83
Building Maintenance				
430201 - Bldg Maintenance	3,913.51	0.00	0.00	3,913.51
430202 - Office Cleaning	615.00	0.00	0.00	615.00
430203 - Garbage Maintenance	101.72	0.00	0.00	101.72
Total Building Maintenance	4,630.23	0.00	0.00	4,630.23
Operation and Maintenance				
430401 - Czechland & Homestead	389.40	0.00	0.00	389.40
430402 - Equipment Upkeep	128.19	0.00	0.00	128.19
430403 - Operation & Maintenance	498.14	0.00	0.00	498.14
430406 - Wanahoo Park Operation	747.15	0.00	0.00	747.15
430408 - Wanahoo Rec Mgmt	1,561.85	0.00	0.00	1,561.85
430409 - Lake Wanahoo Education Building	1,912.25	0.00	0.00	1,912.25
Total Operation and Maintenance	5,236.98	0.00	0.00	5,236.98
Steam Bank Stabilization				
430602 - Stream Bank - Platte/Elkhorn Rivers	4,000.00	0.00	0.00	4,000.00
Total Steam Bank Stabilization	4,000.00	0.00	0.00	4,000.00
Other				
430804 - O&M One-Call Services	1.64	0.00	0.00	1.64
Total Other	1.64	0.00	0.00	1.64
Total Operation & Maintenance	15,838.68	0.00	0.00	15,838.68
Personnel Expenses				
Director Expense				
440102 - Director Mileage Expense	2,858.80	0.00	0.00	2,858.80
440104 - Computer Stipend	1,275.00	0.00	0.00	1,275.00
Total Director Expense	4,133.80	0.00	0.00	4,133.80
Employee Benefits				
440301 - Dental Insurance	1,637.32	0.00	0.00	1,637.32
440302 - Health Insurance	25,797.71	0.00	0.00	25,797.71
440303 - Retirement Benefit - 414H	7,174.16	0.00	0.00	7,174.16
440305 - Tuition Reimbursement	6,000.00	0.00	0.00	6,000.00
440306 - Workmans Comp Benefit	2,000.83	0.00	0.00	2,000.83
440307 - Employee Benefits - Other	(178.75)	0.00	0.00	(178.75)
440309 - Flexible Spending Fee	20.00	0.00	0.00	20.00
Total Employee Benefits	42,451.27	0.00	0.00	42,451.27
Payroll Taxes				
440401 - FICA - ER	9,232.59	0.00	0.00	9,232.59
440402 - Medicare - ER	2,159.24	0.00	0.00	2,159.24
Total Payroll Taxes	11,391.83	0.00	0.00	11,391.83
Personnel Expense				
440501 - Personnel Meeting Exp	183.35	0.00	0.00	183.35
Total Personnel Expense	183.35	0.00	0.00	183.35
Salaries				
440601 - Salaries - Administration	32,230.23	0.00	0.00	32,230.23
440602 - Salaries - Clerical	3,761.37	0.00	0.00	3,761.37
440603 - Employee Recognition Program	700.00	0.00	0.00	700.00
440604 - Salaries - I & E	14,217.21	0.00	0.00	14,217.21
440605 - Salaries - Op & Maint	26,397.39	0.00	0.00	26,397.39
440606 - NRCS Support	18,006.09	0.00	0.00	18,006.09
440607 - Salaries - Projects	12,988.80	0.00	0.00	12,988.80
440608 - Salaries - Water	46,189.25	0.00	0.00	46,189.25
440616 - Lake Wanahoo Park Op.	5,781.64	0.00	0.00	5,781.64
Total Salaries	160,271.98	0.00	0.00	160,271.98
Total Personnel Expenses	218,432.23	0.00	0.00	218,432.23

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

	Natural Resources District Month Ending 12/31/2025	Rural Water-Bruno Month Ending 12/31/2025	Rural Water-Colon Month Ending 12/31/2025	All Districts Month Ending 12/31/2025
Water Expenses				
Groundwater Management Plan				
460103 - GWMP - Nitrogen Classes	10.47	0.00	0.00	10.47
460110 - Basin Wide Water Plan	833.33	0.00	0.00	833.33
Total Groundwater Management Plan	843.80	0.00	0.00	843.80
Groundwater Programs				
460201 - Decommissioned Wells	3,950.62	0.00	0.00	3,950.62
460204 - GW Quality Program	48.00	0.00	0.00	48.00
Total Groundwater Programs	3,998.62	0.00	0.00	3,998.62
Special Projects				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460519 - Hydrological Study	5,000.00	0.00	0.00	5,000.00
Total Special Projects	7,500.00	0.00	0.00	7,500.00
Land Treatment				
450803 - Shell Creek Watershed Plan 319	3,795.55	0.00	0.00	3,795.55
Total Land Treatment	3,795.55	0.00	0.00	3,795.55
Total Water Expenses	16,137.97	0.00	0.00	16,137.97
Rural Water District Expenses				
570201 - Water Purchase	0.00	1,894.12	937.63	2,831.75
570204 - Testing	0.00	30.00	30.00	60.00
570208 - Lpnnrd Adm. Fee	0.00	277.40	188.01	465.41
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	71.90	107.84	179.74
570215 - ER Social Security Tax	0.00	142.92	200.18	343.10
570216 - ER Medicare Tax	0.00	33.42	46.82	80.24
570217 - Salaries	0.00	776.19	1,393.14	2,169.33
570223 - Rural Water Gasoline	0.00	6.90	11.55	18.45
570224 - Rural Water Personnel Meeting	0.00	138.00	207.00	345.00
570308 - Colon Meter House Expense	0.00	0.00	76.30	76.30
570309 - Colon Sewer Collections	0.00	0.00	2,674.75	2,674.75
Total Rural Water District Expenses	0.00	3,595.24	6,209.81	9,805.05
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	71,086.33	677.91	1,432.90	73,197.14
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	71,086.33	677.91	1,437.07	73,201.31
Total Depreciation Expense	71,086.33	677.91	1,437.07	73,201.31
Total Expenses	359,783.25	4,273.15	7,715.07	371,771.47
Total Change in Net Position	\$ 3,400,338.06	\$ 1,293.43	\$ (1,123.20)	\$ 3,400,508.29

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

	Natural Resources District Year To Date 12/31/2025	Rural Water-Bruno Year To Date 12/31/2025	Rural Water-Colon Year To Date 12/31/2025	All Districts Year To Date 12/31/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	54,706.22	0.00	0.00	54,706.22
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	12,634.54	0.00	0.00	12,634.54
303961 - FEMA - Flood Funds	95,742.19	0.00	0.00	95,742.19
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	6,899.50	0.00	0.00	6,899.50
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	12,238.85	0.00	0.00	12,238.85
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 182,221.30	\$ 0.00	\$ 0.00	\$ 182,221.30
State Income				
301201 - Natural Resources WQ Fund	10,250.60	0.00	0.00	10,250.60
301202 - Decommissioned Wells	2,229.99	0.00	0.00	2,229.99
301203 - Motor Vehicle Pro-Rate	2,493.76	0.00	0.00	2,493.76
301309 - Water Sustainability Fund	18,600.00	0.00	0.00	18,600.00
301310 - Shell Creek NET	119,051.90	0.00	0.00	119,051.90
301321 - NET Grant	55,920.00	0.00	0.00	55,920.00
301325 - JEDI Funding	2,187,454.77	0.00	0.00	2,187,454.77
301900 - State Grant - NE Buffer Strip	57,884.26	0.00	0.00	57,884.26
304100 - Lake Wanahoo - Other	7,919.41	0.00	0.00	7,919.41
Total State Income	2,461,804.69	0.00	0.00	2,461,804.69
Local Income				
304105 - Education Building Rent	8,737.50	0.00	0.00	8,737.50
304112 - Dirt Sales - Wanahoo	5,234.02	0.00	0.00	5,234.02
304500 - JWMA B	7,990.50	0.00	0.00	7,990.50
Total Local Income	21,962.02	0.00	0.00	21,962.02
Rural Water Income				
304240 - Water Sales	0.00	34,939.25	25,558.25	60,497.50
304275 - Colon Hook Up Fees	0.00	0.00	3,194.20	3,194.20
304295 - Colon Sewer Fees	0.00	0.00	16,130.75	16,130.75
304261 - Other Revenue	0.00	4.47	576.20	580.67
Total Rural Water Income	0.00	34,943.72	45,459.40	80,403.12
Property Tax Income				
305100 - General Fund Property Taxes-Boone	117,666.18	0.00	0.00	117,666.18
305200 - General Fund Property Taxes-Butler	376,109.65	0.00	0.00	376,109.65
305300 - General Fund Property Taxes-Colfax	316,611.74	0.00	0.00	316,611.74
305400 - General Fund Property Taxes-Dodge	1,027,657.40	0.00	0.00	1,027,657.40
305500 - General Fund Property Taxes-Madison	49,939.90	0.00	0.00	49,939.90
305600 - General Fund Property Taxes-Platte	419,862.43	0.00	0.00	419,862.43
305700 - General Fund Property Taxes-Saunders	1,154,684.41	0.00	0.00	1,154,684.41
Total Property Tax Income	3,462,531.71	0.00	0.00	3,462,531.71
Investment Income				
311350 - Interest - NPAIT Elkhorn	3,074.53	0.00	0.00	3,074.53
311400 - Interest - NPAIT Wanahoo SRA	10,870.41	0.00	0.00	10,870.41
311500 - Interest - NPAIT NRD	55.21	0.00	0.00	55.21
311600 - Interest - STFIT NRD	28,770.59	0.00	0.00	28,770.59
311700 - Interest - UBT NRD	324.48	0.00	0.00	324.48
304350 - Colon RW Interest - NPAIT	0.00	0.00	201.90	201.90
Total Investment Income	43,095.22	0.00	201.90	43,297.12
Miscellaneous Income				
309100 - Sales - Trees	2,351.25	0.00	0.00	2,351.25
309350 - Sales - Well Permits	650.00	0.00	0.00	650.00
309360 - Sales - Sample Kits	1,970.00	0.00	0.00	1,970.00
309400 - Sales - Other	900.00	0.00	0.00	900.00
309500 - Equipment Rent	1,572.60	0.00	0.00	1,572.60
310000 - Chemigation Permits	850.00	0.00	0.00	850.00

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

	Natural Resources District Year To Date 12/31/2025	Rural Water-Bruno Year To Date 12/31/2025	Rural Water-Colon Year To Date 12/31/2025	All Districts Year To Date 12/31/2025
310100 - Check Valve Sales	297.76	0.00	0.00	297.76
310200 - Czechland Camping Fees	7,871.74	0.00	0.00	7,871.74
310201 - Wanahoo Park Permits	18,582.50	0.00	0.00	18,582.50
310202 - Lake Wanahoo Camping	76,195.10	0.00	0.00	76,195.10
313000 - Miscellaneous Income	29,561.96	0.00	0.00	29,561.96
315000 - RWD Administrative Fees	3,024.89	0.00	0.00	3,024.89
316000 - Employee/Director Reimb	161.51	0.00	0.00	161.51
Total Miscellaneous Income	143,989.31	0.00	0.00	143,989.31
Total Income	6,315,604.25	34,943.72	45,661.30	6,396,209.27
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	40.00	0.00	0.00	40.00
Total Bonds	40.00	0.00	0.00	40.00
Dues & Membership				
410202 - Dues & Membership - NACD	888.00	0.00	0.00	888.00
410203 - Dues - NARD	16,959.80	0.00	0.00	16,959.80
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	933.00	0.00	0.00	933.00
Total Dues & Membership	20,730.80	0.00	0.00	20,730.80
Fees and Licenses				
410302 - NRD Fees And Licenses	359.74	0.00	0.00	359.74
410304 - NRD Union Bank Fees	348.36	0.00	0.00	348.36
Total Fees and Licenses	708.10	0.00	0.00	708.10
Insurance				
410501 - Insurance-Auto	7,072.23	0.00	0.00	7,072.23
410502 - Insurance-Errors & Omissions	2,780.25	0.00	0.00	2,780.25
410504 - Insurance-Liability	34,438.17	0.00	0.00	34,438.17
410505 - Insurance-Property	26,748.52	0.00	0.00	26,748.52
Total Insurance	71,039.17	0.00	0.00	71,039.17
Interest Expense				
410600 - Interest Expense	0.00	0.00	417.16	417.16
Total Interest Expense	0.00	0.00	417.16	417.16
Legal Notices				
410701 - Legal Notices	892.41	0.00	0.00	892.41
Total Legal Notices	892.41	0.00	0.00	892.41
Maintenance Contracts				
410800 - Maintenance Contracts	2,599.59	0.00	0.00	2,599.59
Total Maintenance Contracts	2,599.59	0.00	0.00	2,599.59
Office Supply & Expense				
410901 - Copier Supplies	528.20	0.00	0.00	528.20
410902 - Office Supplies & Equip	1,131.11	0.00	0.00	1,131.11
410903 - Franklin Supplies	81.50	0.00	0.00	81.50
410904 - Letterhead, Envelopes & Forms	370.35	0.00	0.00	370.35
410905 - Reference Books	546.00	0.00	0.00	546.00
410906 - Office Expense - Other	21,600.56	0.00	0.00	21,600.56
Total Office Supply & Expense	24,257.72	0.00	0.00	24,257.72
Computer Supply & Expense				
411002 - Computer Consultant	9,567.25	0.00	0.00	9,567.25
411003 - Computer Repairs & Parts	259.80	0.00	0.00	259.80
411004 - Computer Software	5,116.68	0.00	0.00	5,116.68
411006 - Email	2,678.60	0.00	0.00	2,678.60
411011 - Computers & Equipment	18,080.35	0.00	0.00	18,080.35
411012 - Website Design & Hosting	6,032.00	0.00	0.00	6,032.00
Total Computer Supply & Expense	41,734.68	0.00	0.00	41,734.68
Postage				
411200 - Postage	2,260.99	0.00	0.00	2,260.99
Total Postage	2,260.99	0.00	0.00	2,260.99
Professional Services				
411301 - Prof Serv-Accounting	48,690.15	0.00	0.00	48,690.15
411304 - Prof Serv-Legal - General	8,553.00	0.00	0.00	8,553.00
411311 - Washington Expense	14,300.00	0.00	0.00	14,300.00
Total Professional Services	71,543.15	0.00	0.00	71,543.15

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

	Natural Resources District Year To Date 12/31/2025	Rural Water-Bruno Year To Date 12/31/2025	Rural Water-Colon Year To Date 12/31/2025	All Districts Year To Date 12/31/2025
Rent Expense				
411400 - Rent Expense	568.44	0.00	0.00	568.44
Total Rent Expense	568.44	0.00	0.00	568.44
Support to Organizations				
411501 - Locally Lead Conservation Groups	1,250.00	0.00	0.00	1,250.00
Total Support to Organizations	1,250.00	0.00	0.00	1,250.00
Telephone Expense				
411601 - Telephone - Cellular	5,279.24	0.00	0.00	5,279.24
411602 - Local Phone & Internet	3,706.54	0.00	0.00	3,706.54
Total Telephone Expense	8,985.78	0.00	0.00	8,985.78
Utilities				
411700 - Utilities Expense	2,834.22	0.00	0.00	2,834.22
Total Utilities	2,834.22	0.00	0.00	2,834.22
Total Administration Expenses	249,445.05	0.00	417.16	249,862.21
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	1,262.41	0.00	0.00	1,262.41
420106 - Miscellaneous Education Expense	341.16	0.00	0.00	341.16
420107 - Water Testing Event	144.00	0.00	0.00	144.00
420109 - Education Outreach	2,095.96	0.00	0.00	2,095.96
Total Education	3,843.53	0.00	0.00	3,843.53
Information				
420201 - Annual Report/Viaduct	7,509.00	0.00	0.00	7,509.00
420209 - Ktic Ad	1,472.00	0.00	0.00	1,472.00
420211 - E-Ads	2,280.00	0.00	0.00	2,280.00
420212 - TV Promotion	200.00	0.00	0.00	200.00
Total Information	11,461.00	0.00	0.00	11,461.00
Scholarships and Grants				
420308 - Pollinator Program	80.87	0.00	0.00	80.87
420309 - Middle/High School Natural Resources Grant	4,500.00	0.00	0.00	4,500.00
Total Scholarships and Grants	4,580.87	0.00	0.00	4,580.87
Other				
420401 - Art Supplies	28.45	0.00	0.00	28.45
420402 - Cooperative Projects/Donations	460.87	0.00	0.00	460.87
420404 - Promotional Materials	1,284.15	0.00	0.00	1,284.15
Total Other	1,773.47	0.00	0.00	1,773.47
Total Information & Education Expenses	21,658.87	0.00	0.00	21,658.87
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	9,724.94	0.00	0.00	9,724.94
430102 - Auto & Truck R&M	15,193.89	0.00	0.00	15,193.89
Total Auto and Truck	24,918.83	0.00	0.00	24,918.83
Building Maintenance				
430201 - Bldg Maintenance	8,421.42	0.00	0.00	8,421.42
430202 - Office Cleaning	2,715.00	0.00	0.00	2,715.00
430203 - Garbage Maintenance	660.32	0.00	0.00	660.32
Total Building Maintenance	11,796.74	0.00	0.00	11,796.74
Operation and Maintenance				
430401 - Czechland & Homestead	9,228.30	0.00	0.00	9,228.30
430402 - Equipment Upkeep	3,846.54	0.00	0.00	3,846.54
430403 - Operation & Maintenance	6,492.68	0.00	0.00	6,492.68
430406 - Wanahoo Park Operation	11,018.04	0.00	0.00	11,018.04
430407 - Monitoring Wanahoo Dam	11,207.05	0.00	0.00	11,207.05
430408 - Wanahoo Rec Mgmt	36,389.55	0.00	0.00	36,389.55
430409 - Lake Wanahoo Education Building	4,118.13	0.00	0.00	4,118.13
Total Operation and Maintenance	82,300.29	0.00	0.00	82,300.29
Project Repairs				
430503 - Project Repairs - Other	14,641.66	0.00	0.00	14,641.66
Total Project Repairs	14,641.66	0.00	0.00	14,641.66
Stream Bank Stabilization				
430602 - Stream Bank - Platte/Elkhorn Rivers	4,000.00	0.00	0.00	4,000.00
Total Stream Bank Stabilization	4,000.00	0.00	0.00	4,000.00
Other				

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

	Natural Resources District Year To Date 12/31/2025	Rural Water-Bruno Year To Date 12/31/2025	Rural Water-Colon Year To Date 12/31/2025	All Districts Year To Date 12/31/2025
430802 - Stock For Resale - Trees	570.50	0.00	0.00	570.50
430804 - O&M One-Call Services	21.59	0.00	0.00	21.59
Total Other	592.09	0.00	0.00	592.09
Total Operation & Maintenance	138,249.61	0.00	0.00	138,249.61
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	6,373.97	0.00	0.00	6,373.97
440102 - Director Mileage Expense	6,762.70	0.00	0.00	6,762.70
440104 - Computer Stipend	2,550.00	0.00	0.00	2,550.00
Total Director Expense	15,686.67	0.00	0.00	15,686.67
Director Per Diem				
440200 - Director Per Diem	7,280.00	0.00	0.00	7,280.00
Total Director Per Diem	7,280.00	0.00	0.00	7,280.00
Employee Benefits				
440301 - Dental Insurance	10,536.19	0.00	0.00	10,536.19
440302 - Health Insurance	180,166.08	0.00	0.00	180,166.08
440303 - Retirement Benefit - 414H	42,781.05	0.00	0.00	42,781.05
440305 - Tuition Reimbursement	6,000.00	0.00	0.00	6,000.00
440306 - Workmans Comp Benefit	11,814.48	0.00	0.00	11,814.48
440307 - Employee Benefits - Other	7.71	0.00	0.00	7.71
440309 - Flexible Spending Fee	120.00	0.00	0.00	120.00
Total Employee Benefits	251,425.51	0.00	0.00	251,425.51
Payroll Taxes				
440401 - FICA - ER	42,640.32	0.00	0.00	42,640.32
440402 - Medicare - ER	10,067.24	0.00	0.00	10,067.24
Total Payroll Taxes	52,707.56	0.00	0.00	52,707.56
Personnel Expense				
440501 - Personnel Meeting Exp	9,113.94	0.00	0.00	9,113.94
440502 - Personnel Mileage Exp	875.70	0.00	0.00	875.70
440503 - Safety Committee	142.20	0.00	0.00	142.20
440504 - Personnel Uniform Exp	767.98	0.00	0.00	767.98
Total Personnel Expense	10,899.82	0.00	0.00	10,899.82
Salaries				
440601 - Salaries - Administration	138,691.53	0.00	0.00	138,691.53
440602 - Salaries - Clerical	16,173.89	0.00	0.00	16,173.89
440603 - Employee Recognition Program	700.00	0.00	0.00	700.00
440604 - Salaries - I & E	61,134.00	0.00	0.00	61,134.00
440605 - Salaries - Op & Maint	117,775.81	0.00	0.00	117,775.81
440606 - NRCS Support	86,983.68	0.00	0.00	86,983.68
440607 - Salaries - Projects	55,851.84	0.00	0.00	55,851.84
440608 - Salaries - Water	207,028.97	0.00	0.00	207,028.97
440616 - Lake Wanhoo Park Op.	61,668.78	0.00	0.00	61,668.78
Total Salaries	746,008.50	0.00	0.00	746,008.50
Total Personnel Expenses	1,084,008.06	0.00	0.00	1,084,008.06
Projects Expenses				
Inter-Governmental				
450114 - Trails	2,000.00	0.00	0.00	2,000.00
450119 - JWMAB Dodge Co	30,618.80	0.00	0.00	30,618.80
450123 - Hazard Mitigation Update	13,765.00	0.00	0.00	13,765.00
Total Inter-Governmental	46,383.80	0.00	0.00	46,383.80
Special Projects				
450309 - SA No-Till Conf/Shell Creek	1,000.00	0.00	0.00	1,000.00
Total Special Projects	1,000.00	0.00	0.00	1,000.00
Total Projects Expenses	47,383.80	0.00	0.00	47,383.80
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	3,925.45	0.00	0.00	3,925.45
460102 - GWMP - Information & Education	449.02	0.00	0.00	449.02
460103 - GWMP - Nitrogen Classes	26.44	0.00	0.00	26.44
460104 - GWMP - Permits	75.00	0.00	0.00	75.00
460110 - Basin Wide Water Plan	5,000.00	0.00	0.00	5,000.00
Total Groundwater Management Plan	9,475.91	0.00	0.00	9,475.91
Groundwater Programs				
460201 - Decommissioned Wells	5,129.16	0.00	0.00	5,129.16
460203 - GW Levels	41.60	0.00	0.00	41.60

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

	Natural Resources District Year To Date 12/31/2025	Rural Water-Bruno Year To Date 12/31/2025	Rural Water-Colon Year To Date 12/31/2025	All Districts Year To Date 12/31/2025
460204 - GW Quality Program	7,634.63	0.00	0.00	7,634.63
460206 - Monitoring Wells	5,111.81	0.00	0.00	5,111.81
Total Groundwater Programs	17,917.20	0.00	0.00	17,917.20
Regulatory				
460301 - Chemigation	36.30	0.00	0.00	36.30
Total Regulatory	36.30	0.00	0.00	36.30
Surface Water Programs				
460403 - Stream Flow	8,425.00	0.00	0.00	8,425.00
Total Surface Water Programs	8,425.00	0.00	0.00	8,425.00
Special Projects				
460504 - ENWRA	15,000.00	0.00	0.00	15,000.00
460519 - Hydrological Study	31,000.00	0.00	0.00	31,000.00
460522 - Groundwater Management Plan Rev	27,429.25	0.00	0.00	27,429.25
Total Special Projects	73,429.25	0.00	0.00	73,429.25
Land Treatment				
450201 - Ne Buffer Strip	57,884.26	0.00	0.00	57,884.26
450803 - Shell Creek Watershed Plan 319	172,892.34	0.00	0.00	172,892.34
Total Land Treatment	230,776.60	0.00	0.00	230,776.60
Total Water Expenses	340,060.26	0.00	0.00	340,060.26
Rural Water District Expenses				
570201 - Water Purchase	0.00	13,829.17	7,738.44	21,567.61
570204 - Testing	0.00	765.00	158.00	923.00
570206 - Repair	0.00	0.00	254.69	254.69
570207 - Other Expenses	0.00	0.00	80.30	80.30
570208 - Lpnnrd Adm. Fee	0.00	1,746.97	1,277.92	3,024.89
570210 - Health/Life/Vision/LTD - ER	0.00	1,216.02	1,824.00	3,040.02
570211 - Dental - ER	0.00	130.32	195.54	325.86
570212 - 414H ER Contributions	0.00	467.34	700.97	1,168.31
570215 - ER Social Security Tax	0.00	1,095.38	949.55	2,044.93
570216 - ER Medicare Tax	0.00	161.30	222.08	383.38
570217 - Salaries	0.00	2,124.81	4,558.87	6,683.68
570219 - Fees And Licenses	0.00	61.39	92.08	153.47
570220 - Rural Water One-Call	0.00	7.55	26.93	34.48
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	1,353.88	1,353.88
570223 - Rural Water Gasoline	0.00	305.22	270.49	575.71
570224 - Rural Water Personnel Meeting	0.00	138.00	207.00	345.00
570231 - Rural Water Equipment Upkeep	0.00	21.59	65.44	87.03
570232 - Rural Water Compensated Absences	0.00	22.04	0.00	22.04
570308 - Colon Meter House Expense	0.00	0.00	638.43	638.43
570309 - Colon Sewer Collections	0.00	0.00	15,842.75	15,842.75
Total Rural Water District Expenses	0.00	22,092.10	36,457.36	58,549.46
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	426,517.98	4,067.46	8,597.40	439,182.84
908350 - Amortization Expense - Colon	0.00	0.00	25.02	25.02
Total Depreciation	426,517.98	4,067.46	8,622.42	439,207.86
Total Depreciation Expense	426,517.98	4,067.46	8,622.42	439,207.86
Total Expenses	2,307,323.63	26,159.56	45,496.94	2,378,980.13
Total Change in Net Position	\$ 4,008,280.62	\$ 8,784.16	\$ 164.36	\$ 4,017,229.14

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

	Month Ending 12/31/2025 <small>MTD Actual</small>	Year To Date 12/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Income					
Federal Income					
303206 - Wahoo Creek 319 Grant	0.00	0.00	50,000.00	(50,000.00)	0.00 %
303207 - Shell Creek 319 Grant	525.56	54,706.22	361,046.00	(306,339.78)	15.15 %
303225 - Wahoo Creek WS PL566	0.00	0.00	1,350,000.00	(1,350,000.00)	0.00 %
303960 - Hazard Mitigation - Federal	2,310.79	12,634.54	14,000.00	(1,365.46)	90.25 %
303961 - FEMA - Flood Funds	10,466.06	95,742.19	750,000.00	(654,257.81)	12.77 %
303962 - NEMA - Flood Funds	0.00	6,899.50	125,000.00	(118,100.50)	5.52 %
303963 - FEMA - 428 Funds	0.00	0.00	951,000.00	(951,000.00)	0.00 %
303964 - Federal - NRCS	0.00	12,238.85	425,000.00	(412,761.15)	2.88 %
303967 - SWP - NWQI	0.00	0.00	60,000.00	(60,000.00)	0.00 %
Total Federal Income	13,302.41	182,221.30	4,086,046.00	(3,903,824.70)	4.46 %
State Income					
301201 - Natural Resources WQ Fund	0.00	10,250.60	50,000.00	(39,749.40)	20.50 %
301202 - Decommissioned Wells	0.00	2,229.99	5,000.00	(2,770.01)	44.60 %
301203 - Motor Vehicle Pro-Rate	1,570.62	2,493.76	8,400.00	(5,906.24)	29.69 %
301309 - Water Sustainability Fund	3,000.00	18,600.00	92,000.00	(73,400.00)	20.22 %
301310 - Shell Creek NET	3,269.99	119,051.90	196,818.00	(77,766.10)	60.49 %
301321 - NET Grant	0.00	55,920.00	27,960.00	27,960.00	200.00 %
301325 - JEDI Funding	262,774.78	2,187,454.77	4,500,000.00	(2,312,545.23)	48.61 %
301900 - State Grant - NE Buffer Strip	0.00	57,884.26	62,000.00	(4,115.74)	93.36 %
304100 - Lake Wanahoo - Other	5,503.33	7,919.41	25,000.00	(17,080.59)	31.68 %
Total State Income	276,118.72	2,461,804.69	4,967,178.00	(2,505,373.31)	49.56 %
Local Income					
304105 - Education Building Rent	1,325.00	8,737.50	17,000.00	(8,262.50)	51.40 %
304112 - Dirt Sales - Wanahoo	480.51	5,234.02	7,500.00	(2,265.98)	69.79 %
304400 - Flow Meter Maint. Reimb.	0.00	0.00	500.00	(500.00)	0.00 %
304500 - JWMAB	1,200.00	7,990.50	17,223.00	(9,232.50)	46.39 %
Total Local Income	3,005.51	21,962.02	42,223.00	(20,260.98)	52.01 %
Property Tax Income					
305100 - General Fund Property Taxes-Boone	110,652.70	117,666.18	96,000.00	21,666.18	122.57 %
305200 - General Fund Property Taxes-Butler	375,878.05	376,109.65	370,000.00	6,109.65	101.65 %
305300 - General Fund Property Taxes-Colfax	316,264.09	316,611.74	318,500.00	(1,888.26)	99.41 %
305400 - General Fund Property Taxes-Dodge	1,026,928.38	1,027,657.40	1,064,000.00	(36,342.60)	96.58 %
305500 - General Fund Property Taxes-Madison	49,893.90	49,939.90	48,500.00	1,439.90	102.97 %
305600 - General Fund Property Taxes-Platte	419,602.01	419,862.43	401,000.00	18,862.43	104.70 %
305700 - General Fund Property Taxes-Saunders	1,148,899.75	1,154,684.41	1,185,000.00	(30,315.59)	97.44 %
Total Property Tax Income	3,448,118.88	3,462,531.71	3,483,000.00	(20,468.29)	99.41 %
Investment Income					
311350 - Interest - NPAIT Elkhorn	485.86	3,074.53	6,000.00	(2,925.47)	51.24 %
311400 - Interest - NPAIT Wanahoo SRA	1,581.24	10,870.41	25,000.00	(14,129.59)	43.48 %
311500 - Interest - NPAIT NRD	8.79	55.21	100.00	(44.79)	55.21 %
311600 - Interest - STFIT NRD	4,867.81	28,770.59	120,000.00	(91,229.41)	23.98 %
311700 - Interest - UBT NRD	47.04	324.48	800.00	(475.52)	40.56 %
Total Investment Income	6,990.74	43,095.22	151,900.00	(108,804.78)	28.37 %
Miscellaneous Income					
309100 - Sales - Trees	1,451.25	2,351.25	16,000.00	(13,648.75)	14.70 %
309350 - Sales - Well Permits	300.00	650.00	1,500.00	(850.00)	43.33 %

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

	Month Ending 12/31/2025 <small>MTD Actual</small>	Year To Date 12/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
309360 - Sales - Sample Kits	0.00	1,970.00	4,000.00	(2,030.00)	49.25 %
309400 - Sales - Other	0.00	900.00	1,800.00	(900.00)	50.00 %
309500 - Equipment Rent	262.50	1,572.60	6,500.00	(4,927.40)	24.19 %
310000 - Chemigation Permits	0.00	850.00	24,000.00	(23,150.00)	3.54 %
310100 - Check Valve Sales	0.00	297.76	1,500.00	(1,202.24)	19.85 %
310200 - Czechland Camping Fees	416.37	7,871.74	13,000.00	(5,128.26)	60.55 %
310201 - Wanahoo Park Permits	1,381.50	18,582.50	65,000.00	(46,417.50)	28.59 %
310202 - Lake Wanahoo Camping	3,593.09	76,195.10	120,000.00	(43,804.90)	63.50 %
312000 - Salaries-Other NRD	0.00	0.00	104,101.00	(104,101.00)	0.00 %
313000 - Miscellaneous Income	5,138.22	29,561.96	10,000.00	19,561.96	295.62 %
315000 - RWD Administrative Fees	465.41	3,024.89	5,500.00	(2,475.11)	55.00 %
316000 - Employee/Director Reimb	(423.29)	161.51	3,000.00	(2,838.49)	5.38 %
317000 - Loss Or Gain On Sale Of Assets	0.00	0.00	50,000.00	(50,000.00)	0.00 %
318000 - Special Project Income	0.00	0.00	25,000.00	(25,000.00)	0.00 %
Total Miscellaneous Income	12,585.05	143,989.31	450,901.00	(306,911.69)	31.93 %
Total Income	3,760,121.31	6,315,604.25	13,181,248.00	(6,865,643.75)	47.91 %
Expenses					
Administration Expenses					
Bonds					
410100 - Bonds	40.00	40.00	0.00	40.00	0.00 %
Total Bonds	40.00	40.00	0.00	40.00	0.00 %
Dues & Membership					
410201 - Dues & Membership - Chamber	0.00	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	148.00	888.00	1,776.00	(888.00)	50.00 %
410203 - Dues - NARD	2,838.18	16,959.80	33,227.00	(16,267.20)	51.04 %
410204 - Dues - NWRA	0.00	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	665.00	933.00	3,200.00	(2,267.00)	29.16 %
Total Dues & Membership	3,651.18	20,730.80	40,603.00	(19,872.20)	51.06 %
Fees and Licenses					
410302 - NRD Fees And Licenses	258.49	359.74	20,000.00	(19,640.26)	1.80 %
410304 - NRD Union Bank Fees	115.64	348.36	600.00	(251.64)	58.06 %
Total Fees and Licenses	374.13	708.10	20,600.00	(19,891.90)	3.44 %
GIS					
410401 - GIS Activities	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total GIS	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Insurance					
410501 - Insurance-Auto	1,211.08	7,072.23	16,000.00	(8,927.77)	44.20 %
410502 - Insurance-Errors & Omissions	447.50	2,780.25	7,100.00	(4,319.75)	39.16 %
410504 - Insurance-Liability	5,629.79	34,438.17	71,000.00	(36,561.83)	48.50 %
410505 - Insurance-Property	4,707.17	26,748.52	50,000.00	(23,251.48)	53.50 %
Total Insurance	11,995.54	71,039.17	144,100.00	(73,060.83)	49.30 %
Legal Notices					
410701 - Legal Notices	0.00	892.41	4,000.00	(3,107.59)	22.31 %
410702 - Other Notices and Advertising	0.00	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	0.00	892.41	4,100.00	(3,207.59)	21.77 %
Maintenance Contracts					
410800 - Maintenance Contracts	481.26	2,599.59	9,000.00	(6,400.41)	28.88 %
Total Maintenance Contracts	481.26	2,599.59	9,000.00	(6,400.41)	28.88 %
Office Supply & Expense					

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	MTD Actual	FYTD Actual	FY2026		
410901 - Copier Supplies	0.00	528.20	1,000.00	(471.80)	52.82 %
410902 - Office Supplies & Equip	16.53	1,131.11	6,000.00	(4,868.89)	18.85 %
410903 - Franklin Supplies	81.50	81.50	500.00	(418.50)	16.30 %
410904 - Letterhead, Envelopes & Forms	0.00	370.35	3,500.00	(3,129.65)	10.58 %
410905 - Reference Books	0.00	546.00	1,000.00	(454.00)	54.60 %
410906 - Office Expense - Other	571.12	21,600.56	9,500.00	12,100.56	227.37 %
Total Office Supply & Expense	669.15	24,257.72	21,500.00	2,757.72	112.83 %
Computer Supply & Expense					
411002 - Computer Consultant	2,004.45	9,567.25	28,000.00	(18,432.75)	34.17 %
411003 - Computer Repairs & Parts	0.00	259.80	5,000.00	(4,740.20)	5.20 %
411004 - Computer Software	788.53	5,116.68	13,500.00	(8,383.32)	37.90 %
411005 - Computer Magazines/Video	0.00	0.00	100.00	(100.00)	0.00 %
411006 - Email	580.80	2,678.60	1,000.00	1,678.60	267.86 %
411011 - Computers & Equipment	0.00	18,080.35	16,000.00	2,080.35	113.00 %
411012 - Website Design & Hosting	1,032.00	6,032.00	5,350.00	682.00	112.75 %
Total Computer Supply & Expense	4,405.78	41,734.68	68,950.00	(27,215.32)	60.53 %
Postage					
411200 - Postage	1,009.75	2,260.99	7,000.00	(4,739.01)	32.30 %
Total Postage	1,009.75	2,260.99	7,000.00	(4,739.01)	32.30 %
Professional Services					
411301 - Prof Serv-Accounting	8,265.15	48,690.15	97,020.00	(48,329.85)	50.19 %
411302 - Prof Serv-Annual Audit	0.00	0.00	15,650.00	(15,650.00)	0.00 %
411304 - Prof Serv-Legal - General	955.00	8,553.00	15,000.00	(6,447.00)	57.02 %
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	3,600.00	(3,600.00)	0.00 %
411311 - Washington Expense	2,400.00	14,300.00	28,800.00	(14,500.00)	49.65 %
Total Professional Services	11,620.15	71,543.15	163,070.00	(91,526.85)	43.87 %
Rent Expense					
411400 - Rent Expense	284.22	568.44	1,500.00	(931.56)	37.90 %
Total Rent Expense	284.22	568.44	1,500.00	(931.56)	37.90 %
Support to Organizations					
411501 - Locally Lead Conservation Groups	0.00	1,250.00	1,500.00	(250.00)	83.33 %
411502 - R C & D Organizations	0.00	0.00	500.00	(500.00)	0.00 %
Total Support to Organizations	0.00	1,250.00	2,000.00	(750.00)	62.50 %
Telephone Expense					
411601 - Telephone - Cellular	756.25	5,279.24	12,500.00	(7,220.76)	42.23 %
411602 - Local Phone & Internet	528.87	3,706.54	9,000.00	(5,293.46)	41.18 %
Total Telephone Expense	1,285.12	8,985.78	21,500.00	(12,514.22)	41.79 %
Utilities					
411700 - Utilities Expense	1,264.58	2,834.22	12,000.00	(9,165.78)	23.62 %
Total Utilities	1,264.58	2,834.22	12,000.00	(9,165.78)	23.62 %
Total Administration Expenses	37,080.86	249,445.05	517,923.00	(268,477.95)	48.16 %
Information & Education Expenses					
Education					
420103 - Land & Range Judging Contest	0.00	1,262.41	2,000.00	(737.59)	63.12 %
420104 - Outdoor Classrooms	0.00	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	0.00	341.16	500.00	(158.84)	68.23 %
420107 - Water Testing Event	0.00	144.00	500.00	(356.00)	28.80 %
420108 - Spring Conservation Sensation	0.00	0.00	3,000.00	(3,000.00)	0.00 %

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420109 - Education Outreach	166.38	2,095.96	3,000.00	(904.04)	69.87 %
Total Education Information	166.38	3,843.53	11,500.00	(7,656.47)	33.42 %
420201 - Annual Report/Viaduct	0.00	7,509.00	18,000.00	(10,491.00)	41.72 %
420202 - Books And Pamphlets	0.00	0.00	800.00	(800.00)	0.00 %
420203 - Expositions And Display	0.00	0.00	2,000.00	(2,000.00)	0.00 %
420205 - Phrography, Cameras, Video	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420209 - Ktic Ad	248.00	1,472.00	8,500.00	(7,028.00)	17.32 %
420211 - E-Ads	500.00	2,280.00	0.00	2,280.00	0.00 %
420212 - TV Promotion	0.00	200.00	3,500.00	(3,300.00)	5.71 %
420213 - Promotion Videos	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Information	748.00	11,461.00	40,900.00	(29,439.00)	28.02 %
Scholarships and Grants					
420305 - Camp And Workshop Scholarships	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420308 - Pollinator Program	0.00	80.87	500.00	(419.13)	16.17 %
420309 - Middle/High School Natural Resources Grant	0.00	4,500.00	4,500.00	0.00	100.00 %
Total Scholarships and Grants	0.00	4,580.87	11,000.00	(6,419.13)	41.64 %
Other					
420401 - Art Supplies	28.45	28.45	250.00	(221.55)	11.38 %
420402 - Cooperative Projects/Donations	264.35	460.87	500.00	(39.13)	92.17 %
420404 - Promotional Materials	0.00	1,284.15	4,000.00	(2,715.85)	32.10 %
420405 - Recognition Banquet & Awards	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420407 - Cooperative Partnerships	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	0.00	100.00	(100.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	292.80	1,773.47	7,350.00	(5,576.53)	24.13 %
Total Information & Education Expenses	1,207.18	21,658.87	70,750.00	(49,091.13)	30.61 %
Operation & Maintenance					
Auto and Truck					
430101 - Auto & Truck Gas	1,906.47	9,724.94	22,000.00	(12,275.06)	44.20 %
430102 - Auto & Truck R&M	63.36	15,193.89	7,200.00	7,993.89	211.03 %
Total Auto and Truck	1,969.83	24,918.83	29,200.00	(4,281.17)	85.34 %
Building Maintenance					
430201 - Bldg Maintenance	3,913.51	8,421.42	3,500.00	4,921.42	240.61 %
430202 - Office Cleaning	615.00	2,715.00	6,500.00	(3,785.00)	41.77 %
430203 - Garbage Maintenance	101.72	660.32	1,400.00	(739.68)	47.17 %
Total Building Maintenance	4,630.23	11,796.74	11,400.00	396.74	103.48 %
Community Forestry Program					
430300 - Community Forestry	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Community Forestry Program	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Operation and Maintenance					
430401 - Czechland & Homestead	389.40	9,228.30	7,000.00	2,228.30	131.83 %
430402 - Equipment Upkeep	128.19	3,846.54	12,000.00	(8,153.46)	32.05 %
430403 - Operation & Maintenance	498.14	6,492.68	100,000.00	(93,507.32)	6.49 %
430404 - Tree Supplies	0.00	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	747.15	11,018.04	60,000.00	(48,981.96)	18.36 %

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430407 - Monitoring Wanahoo Dam	0.00	11,207.05	16,000.00	(4,792.95)	70.04 %
430408 - Wanahoo Rec Mgmt	1,561.85	36,389.55	60,000.00	(23,610.45)	60.65 %
430409 - Lake Wanahoo Education Building	1,912.25	4,118.13	15,000.00	(10,881.87)	27.45 %
Total Operation and Maintenance	5,236.98	82,300.29	270,250.00	(187,949.71)	30.45 %
Project Repairs					
430503 - Project Repairs - Other	0.00	14,641.66	20,000.00	(5,358.34)	73.21 %
430504 - Rawhide Channel Maintenance	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	14,641.66	22,000.00	(7,358.34)	66.55 %
Steam Bank Stabilization					
430601 - Stream Bank - Perennial Streams	0.00	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	4,000.00	4,000.00	10,000.00	(6,000.00)	40.00 %
Total Steam Bank Stabilization	4,000.00	4,000.00	15,000.00	(11,000.00)	26.67 %
Wildlife Habitat Programs					
430701 - Wild Nebraska	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Wildlife Habitat Programs	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Other					
430801 - NRCS Flags	0.00	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	0.00	570.50	15,000.00	(14,429.50)	3.80 %
430803 - Lower Platte Weed Mgmt Area	0.00	0.00	60,000.00	(60,000.00)	0.00 %
430804 - O&M One-Call Services	1.64	21.59	150.00	(128.41)	14.39 %
430805 - IceJam Monitoring	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	1.64	592.09	76,650.00	(76,057.91)	0.77 %
Total Operation & Maintenance	15,838.68	138,249.61	427,500.00	(289,250.39)	32.34 %
Personnel Expenses					
Director Expense					
440101 - Director Meeting Expense	0.00	6,373.97	20,000.00	(13,626.03)	31.87 %
440102 - Director Mileage Expense	2,858.80	6,762.70	16,000.00	(9,237.30)	42.27 %
440104 - Computer Stipend	1,275.00	2,550.00	5,700.00	(3,150.00)	44.74 %
Total Director Expense	4,133.80	15,686.67	41,700.00	(26,013.33)	37.62 %
Director Per Diem					
440200 - Director Per Diem	0.00	7,280.00	30,000.00	(22,720.00)	24.27 %
Total Director Per Diem	0.00	7,280.00	30,000.00	(22,720.00)	24.27 %
Employee Benefits					
440301 - Dental Insurance	1,637.32	10,536.19	24,000.00	(13,463.81)	43.90 %
440302 - Health Insurance	25,797.71	180,166.08	385,000.00	(204,833.92)	46.80 %
440303 - Retirement Benefit - 414H	7,174.16	42,781.05	89,000.00	(46,218.95)	48.07 %
440304 - Retirement Benefit - 457 Plan	0.00	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	6,000.00	6,000.00	3,000.00	3,000.00	200.00 %
440306 - Workmans Comp Benefit	2,000.83	11,814.48	35,000.00	(23,185.52)	33.76 %
440307 - Employee Benefits - Other	(178.75)	7.71	2,500.00	(2,492.29)	0.31 %
440309 - Flexible Spending Fee	20.00	120.00	300.00	(180.00)	40.00 %
440311 - Unemployment Insurance Benefit	0.00	0.00	500.00	(500.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Employee Benefits	42,451.27	251,425.51	548,300.00	(296,874.49)	45.86 %
Payroll Taxes					
440401 - FICA - ER	9,232.59	42,640.32	83,000.00	(40,359.68)	51.37 %
440402 - Medicare - ER	2,159.24	10,067.24	19,500.00	(9,432.76)	51.63 %
Total Payroll Taxes	11,391.83	52,707.56	102,500.00	(49,792.44)	51.42 %
Personnel Expense					

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440501 - Personnel Meeting Exp	183.35	9,113.94	35,000.00	(25,886.06)	26.04 %
440502 - Personnel Mileage Exp	0.00	875.70	3,500.00	(2,624.30)	25.02 %
440503 - Safety Committee	0.00	142.20	1,000.00	(857.80)	14.22 %
440504 - Personnel Uniform Exp	0.00	767.98	2,500.00	(1,732.02)	30.72 %
440505 - Personnel Exp-Other	0.00	0.00	1,200.00	(1,200.00)	0.00 %
Total Personnel Expense	183.35	10,899.82	43,200.00	(32,300.18)	25.23 %
Salaries					
440601 - Salaries - Administration	32,230.23	138,691.53	276,800.00	(138,108.47)	50.11 %
440602 - Salaries - Clerical	3,761.37	16,173.89	32,800.00	(16,626.11)	49.31 %
440603 - Employee Recognition Program	700.00	700.00	1,300.00	(600.00)	53.85 %
440604 - Salaries - I & E	14,217.21	61,134.00	122,600.00	(61,466.00)	49.86 %
440605 - Salaries - Op & Maint	26,397.39	117,775.81	237,600.00	(119,824.19)	49.57 %
440606 - NRCS Support	18,006.09	86,983.68	154,000.00	(67,016.32)	56.48 %
440607 - Salaries - Projects	12,988.80	55,851.84	109,800.00	(53,948.16)	50.87 %
440608 - Salaries - Water	46,189.25	207,028.97	411,500.00	(204,471.03)	50.31 %
440616 - Lake Wanhoo Park Op.	5,781.64	61,668.78	100,000.00	(38,331.22)	61.67 %
Total Salaries	160,271.98	746,008.50	1,446,400.00	(700,391.50)	51.58 %
Total Personnel Expenses	218,432.23	1,084,008.06	2,212,100.00	(1,128,091.94)	49.00 %
Projects Expenses					
Inter-Governmental					
450110 - Platte Center Bank Stab. Phase LI	0.00	0.00	1,000.00	(1,000.00)	0.00 %
450114 - Trails	0.00	2,000.00	15,000.00	(13,000.00)	13.33 %
450115 - Dike & Drainage Assistance	0.00	0.00	10,000.00	(10,000.00)	0.00 %
450119 - JWMAB Dodge Co	0.00	30,618.80	23,000.00	7,618.80	133.13 %
450123 - Hazard Mitigation Update	0.00	13,765.00	19,000.00	(5,235.00)	72.45 %
Total Inter-Governmental	0.00	46,383.80	68,000.00	(21,616.20)	68.21 %
Special Projects					
450309 - SA No-Till Conf/Shell Creek	0.00	1,000.00	1,000.00	0.00	100.00 %
450407 - Special Projects-Saunders	0.00	0.00	500,000.00	(500,000.00)	0.00 %
Total Special Projects	0.00	1,000.00	501,000.00	(500,000.00)	0.20 %
Wanhoo					
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 %
Total Wanhoo	0.00	0.00	10,000.00	(10,000.00)	0.00 %
Other Projects					
450711 - Leshara	0.00	0.00	31,000.00	(31,000.00)	0.00 %
Total Other Projects	0.00	0.00	31,000.00	(31,000.00)	0.00 %
Platte River Corridor Alliance					
411101 - PRCA - Administration	0.00	0.00	6,843.00	(6,843.00)	0.00 %
411129 - USGS Monitoring at Leshara	0.00	0.00	8,000.00	(8,000.00)	0.00 %
Total Platte River Corridor Alliance	0.00	0.00	14,843.00	(14,843.00)	0.00 %
Total Projects Expenses	0.00	47,383.80	624,843.00	(577,459.20)	7.58 %
Water Expenses					
Groundwater Management Plan					
460101 - GWMP - Cost - Share	0.00	3,925.45	12,000.00	(8,074.55)	32.71 %
460102 - GWMP - Information & Education	0.00	449.02	1,500.00	(1,050.98)	29.93 %
460103 - GWMP - Nitrogen Classes	10.47	26.44	3,000.00	(2,973.56)	0.88 %
460104 - GWMP - Permits	0.00	75.00	100.00	(25.00)	75.00 %
460110 - Basin Wide Water Plan	833.33	5,000.00	10,000.00	(5,000.00)	50.00 %

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460111 - Flow Meter Maintenance	0.00	0.00	28,000.00	(28,000.00)	0.00 %
Total Groundwater Management Plan	843.80	9,475.91	54,600.00	(45,124.09)	17.36 %
Groundwater Programs					
460201 - Decommissioned Wells	3,950.62	5,129.16	20,000.00	(14,870.84)	25.65 %
460203 - GW Levels	0.00	41.60	500.00	(458.40)	8.32 %
460204 - GW Quality Program	48.00	7,634.63	15,000.00	(7,365.37)	50.90 %
460205 - Mead - NOP	0.00	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	0.00	5,111.81	10,000.00	(4,888.19)	51.12 %
460209 - Groundwater Programs Other	0.00	0.00	28,000.00	(28,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	0.00	18,000.00	(18,000.00)	0.00 %
Total Groundwater Programs	3,998.62	17,917.20	91,850.00	(73,932.80)	19.51 %
Regulatory					
460301 - Chemigation	0.00	36.30	1,000.00	(963.70)	3.63 %
460302 - Irrigation Runoff	0.00	0.00	750.00	(750.00)	0.00 %
Total Regulatory	0.00	36.30	1,750.00	(1,713.70)	2.07 %
Surface Water Programs					
460403 - Stream Flow	0.00	8,425.00	18,000.00	(9,575.00)	46.81 %
Total Surface Water Programs	0.00	8,425.00	18,000.00	(9,575.00)	46.81 %
Special Projects					
460503 - Special Projects - Other	0.00	0.00	25,000.00	(25,000.00)	0.00 %
460504 - ENWRA	2,500.00	15,000.00	30,000.00	(15,000.00)	50.00 %
460519 - Hydrological Study	5,000.00	31,000.00	152,810.00	(121,810.00)	20.29 %
460521 - Lower Platte Consortium	0.00	0.00	250.00	(250.00)	0.00 %
460522 - Groundwater Management Plan Rev	0.00	27,429.25	95,000.00	(67,570.75)	28.87 %
460600 - Source Water Protection/Wellhead Protection	0.00	0.00	120,000.00	(120,000.00)	0.00 %
Total Special Projects	7,500.00	73,429.25	423,060.00	(349,630.75)	17.36 %
Land Treatment					
450201 - Ne Buffer Strip	0.00	57,884.26	62,000.00	(4,115.74)	93.36 %
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	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	0.00	3,000.00	(3,000.00)	0.00 %
450802 - Wahoo Creek Watershed Plan-319	0.00	0.00	83,000.00	(83,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	3,795.55	172,892.34	557,864.00	(384,971.66)	30.99 %
Total Land Treatment	3,795.55	230,776.60	755,864.00	(525,087.40)	30.53 %
Total Water Expenses	16,137.97	340,060.26	1,345,124.00	(1,005,063.74)	25.28 %
Total Expenses	288,696.92	1,880,805.65	5,198,240.00	(3,317,434.35)	36.18 %
Total Change in Net Position	3,471,424.39	4,434,798.60	7,983,008.00	(3,548,209.40)	55.55 %

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

	Month Ending 12/31/2025 <small>MTD Actual</small>	Year To Date 12/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	5,548.00	34,939.25	40,800.00	(5,860.75)	85.64 %
304261 - Other Revenue	18.58	4.47	2,000.00	(1,995.53)	0.22 %
Total Rural Water Income	5,566.58	34,943.72	42,800.00	(7,856.28)	81.64 %
Rural Water District Expenses					
570201 - Water Purchase	1,894.12	13,829.17	17,200.00	(3,370.83)	80.40 %
570204 - Testing	30.00	765.00	400.00	365.00	191.25 %
570206 - Repair	0.00	0.00	1,600.00	(1,600.00)	0.00 %
570207 - Other Expenses	0.00	0.00	600.00	(600.00)	0.00 %
570208 - Lpnrnd Adm. Fee	277.40	1,746.97	2,320.00	(573.03)	75.30 %
570210 - Health/Life/Vision/LTD - ER	202.67	1,216.02	2,600.00	(1,383.98)	46.77 %
570211 - Dental - ER	21.72	130.32	300.00	(169.68)	43.44 %
570212 - 414H ER Contributions	71.90	467.34	840.00	(372.66)	55.64 %
570215 - ER Social Security Tax	142.92	1,095.38	1,160.00	(64.62)	94.43 %
570216 - ER Medicare Tax	33.42	161.30	260.00	(98.70)	62.04 %
570217 - Salaries	776.19	2,124.81	10,000.00	(7,875.19)	21.25 %
570219 - Fees And Licenses	0.00	61.39	400.00	(338.61)	15.35 %
570220 - Rural Water One-Call	0.00	7.55	50.00	(42.45)	15.10 %
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	200.00	(200.00)	0.00 %
570222 - RW Dues And Memberships	0.00	0.00	220.00	(220.00)	0.00 %
570223 - Rural Water Gasoline	6.90	305.22	600.00	(294.78)	50.87 %
570224 - Rural Water Personnel Meeting	138.00	138.00	480.00	(342.00)	28.75 %
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	21.59	1,000.00	(978.41)	2.16 %
570232 - Rural Water Compensated Absences	0.00	22.04	400.00	(377.96)	5.51 %
Total Rural Water District Expenses	3,595.24	22,092.10	42,030.00	(19,937.90)	52.56 %
Total Change in Net Position	1,971.34	12,851.62	770.00	12,081.62	1,669.04 %

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

	Month Ending 12/31/2025 <small>MTD Actual</small>	Year To Date 12/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	3,760.10	25,558.25	61,200.00	(35,641.75)	41.76 %
304275 - Colon Hook Up Fees	0.00	3,194.20	6,000.00	(2,805.80)	53.24 %
304295 - Colon Sewer Fees	2,674.75	16,130.75	30,000.00	(13,869.25)	53.77 %
304261 - Other Revenue	125.09	576.20	3,000.00	(2,423.80)	19.21 %
Total Rural Water Income	6,559.94	45,459.40	100,200.00	(54,740.60)	45.37 %
Investment Income					
304350 - Colon RW Interest - NPAIT	31.93	201.90	400.00	(198.10)	50.48 %
Total Investment Income	31.93	201.90	400.00	(198.10)	50.48 %
Rural Water District Expenses					
570201 - Water Purchase	937.63	7,738.44	25,800.00	(18,061.56)	29.99 %
570204 - Testing	30.00	158.00	600.00	(442.00)	26.33 %
570206 - Repair	0.00	254.69	2,400.00	(2,145.31)	10.61 %
570207 - Other Expenses	0.00	80.30	900.00	(819.70)	8.92 %
570208 - Lpnrnd Adm. Fee	188.01	1,277.92	3,480.00	(2,202.08)	36.72 %
570210 - Health/Life/Vision/LTD - ER	304.00	1,824.00	3,900.00	(2,076.00)	46.77 %
570211 - Dental - ER	32.59	195.54	450.00	(254.46)	43.45 %
570212 - 414H ER Contributions	107.84	700.97	1,260.00	(559.03)	55.63 %
570215 - ER Social Security Tax	200.18	949.55	1,740.00	(790.45)	54.57 %
570216 - ER Medicare Tax	46.82	222.08	390.00	(167.92)	56.94 %
570217 - Salaries	1,393.14	4,558.87	15,000.00	(10,441.13)	30.39 %
570219 - Fees And Licenses	0.00	92.08	600.00	(507.92)	15.35 %
570220 - Rural Water One-Call	0.00	26.93	75.00	(48.07)	35.91 %
570221 - Rural Water Hand Tools & Supplies	0.00	1,353.88	300.00	1,053.88	451.29 %
570222 - RW Dues And Memberships	0.00	0.00	330.00	(330.00)	0.00 %
570223 - Rural Water Gasoline	11.55	270.49	900.00	(629.51)	30.05 %
570224 - Rural Water Personnel Meeting	207.00	207.00	720.00	(513.00)	28.75 %
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	65.44	1,500.00	(1,434.56)	4.36 %
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	76.30	638.43	1,800.00	(1,161.57)	35.47 %
570309 - Colon Sewer Collections	2,674.75	15,842.75	33,000.00	(17,157.25)	48.01 %
570330 - Colon RW Bad Debt Expense	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	6,209.81	36,457.36	102,200.00	(65,742.64)	35.67 %
Total Change in Net Position	382.06	9,203.94	(1,600.00)	10,803.94	(575.25) %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>12/31/2025</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2026</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
Capital Improvements - Real Property				
Wahoo Creek (Olsson/Land) WC Easements - \$839,064 WC Additional Dams - \$1,287,201.49 WC Design/Legal/Flood Reduction Real Estate Svc - \$61,189.28	2,187,454.77	5,300,000.00	(3,112,545.23)	41.27%
New Office	128,720.85	350,000.00	(221,279.15)	36.78%
Building Furnishings/Infrastructure	77,708.19	160,000.00	(82,291.81)	48.57%
Cottonwood 21A	12,238.85	425,000.00	(412,761.15)	2.88%
Wanhoo FEMA Repairs (Breakwater Repairs/Spilling Basin Rehab) Breakwater Repairs - \$0 Spilling Basin Rehab - \$0 Wanhoo Repairs - \$91,090.75	91,090.75	1,000,000.00	(908,909.25)	9.11%
Wanhoo Dam Utility Improvements	0.00	15,900.00	(15,900.00)	0.00%
Wanhoo Upgrades	58,430.46	60,000.00	(1,569.54)	97.38%
Czechland Boat Ramp Light	0.00	10,000.00	(10,000.00)	0.00%
Monitoring Wells	0.00	100,000.00	(100,000.00)	0.00%
New Office Utility Extension	0.00	35,000.00	(35,000.00)	0.00%
New Office Landscaping Project	12,700.00	123,000.00	(110,300.00)	10.33%
District Wide Flood Reduction Sinking Fund	0.00	0.00	0.00	0.00%
Total Capital Improvements - Real Property	2,568,343.87	7,578,900.00	(5,010,556.13)	33.89%
Capital Outlay				
Machinery & Equipment (Grass Drill, Turbo Saw/Disc Mulcher Fuel Barrel x2, Tree Cooler)	92,776.69	124,100.00	(31,323.31)	74.76%
Auto and Trucks (Replacement Vehicle)	0.00	38,000.00	(38,000.00)	0.00%
Water Data Base (Longitude 103)	0.00	30,000.00	(30,000.00)	0.00%
RW Billing Software & Reader	0.00	10,000.00	(10,000.00)	0.00%
Other Capital Outlay - Equipment	0.00	0.00	0.00	0.00%
Total Capital Outlay	92,776.69	202,100.00	(109,323.31)	0.00%
Debt Service Payments				
Colon RW Note	3,355.00	3,355.00	0.00	100.00%
Total Debt Service Payments	3,355.00	3,355.00	0.00	100.00%
 Grand Total All Expenses w/o Depreciation	 4,603,830.67	 13,126,825.00	 (8,522,994.33)	 35.07%

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

September 30, 2025

HBE
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CPAs & Consultants | Wealth Management





CPAs & Consultants | Wealth Management



ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of the Lower Platte North Natural Resources District, which comprise the Statements of Net Position as of September 30, 2025, and the related Statements of Activities for the month and three months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

Lincoln, Nebraska

February 3, 2026

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

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

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

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 09/30/2025	Rural Water-Bruno As of 09/30/2025	Rural Water-Colon As of 09/30/2025	All Districts As of 09/30/2025
Assets				
Current Assets				
Cash and Cash Equivalents				
101000 - Change Box	0.00	60.00	90.00	150.00
101200 - Change Box - Game & Parks	150.00	0.00	0.00	150.00
101300 - Change Box - Lake Wanahoo	825.00	0.00	0.00	825.00
102001 - Cash - Union Bank	150,925.62	0.00	0.00	150,925.62
103000 - Cash - County Treasurer	165,787.89	0.00	0.00	165,787.89
104000 - Cash - Education Building Res.	11,245.52	0.00	0.00	11,245.52
111100 - Investments - NRD - NPAIT	2,694.62	0.00	0.00	2,694.62
111105 - Union Bank STFIT	1,701,203.53	0.00	0.00	1,701,203.53
Total Cash and Cash Equivalents	2,032,832.18	60.00	90.00	2,032,982.18
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	2,486,362.34	13,760.48	8,571.53	2,508,694.35
105060 - Due from Bruno Water Fund	194,011.13	0.00	0.00	194,011.13
105070 - Due from Colon Water Fund	735.11	0.00	0.00	735.11
109000 - Taxes Receivable	393,413.36	0.00	0.00	393,413.36
Total Accounts Receivable	3,074,521.94	13,760.48	8,571.53	3,096,853.95
Total Accounts Receivable, Net	3,074,521.94	13,760.48	8,571.53	3,096,853.95
Inventory				
165503 - Rural Water Inventory	0.00	6,389.25	9,583.86	15,973.11
Total Inventory	0.00	6,389.25	9,583.86	15,973.11
Prepaid Expenses				
116000 - Prepaid Expenses	205,888.23	0.00	0.00	205,888.23
Total Prepaid Expenses	205,888.23	0.00	0.00	205,888.23
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	146,588.59	0.00	0.00	146,588.59
111250 - Investments - Alliance GIS Project	8,765.44	0.00	0.00	8,765.44
111550 - Investments - Elkhorn Breakout	149,957.68	0.00	0.00	149,957.68
111600 - Investments - Wanahoo SRA	499,978.88	0.00	0.00	499,978.88
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	9,847.46	9,847.46
Total Other Current Assets	805,290.59	0.00	9,847.46	815,138.05
Total Current Assets	6,118,532.94	20,209.73	28,092.85	6,166,835.52
Fixed Assets, Net of Depreciation				
Fixed Assets				
140210 - Water Line Capital Improvement	0.00	726,156.51	1,180,075.05	1,906,231.56
140226 - Colon Water Loan Fees	0.00	0.00	2,000.00	2,000.00
160000 - Conservation Property	123,971.00	0.00	0.00	123,971.00
161000 - Land	13,025,916.58	0.00	0.00	13,025,916.58
162000 - Infrastructure	32,038,049.02	0.00	0.00	32,038,049.02
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	5,894,635.29	0.00	0.00	5,894,635.29
165000 - Machinery & Equipment	166,402.67	0.00	0.00	166,402.67
165100 - Machinery & Equipment - O & M	736,793.90	0.00	0.00	736,793.90
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 Wanahoo Equipment	66,743.35	0.00	0.00	66,743.35
167000 - Auto and Truck	373,215.97	0.00	0.00	373,215.97
169000 - Equipment	5,892.79	0.00	0.00	5,892.79
169100 - Office Equipment	62,903.58	0.00	0.00	62,903.58
169200 - Computer Equipment	87,301.47	0.00	0.00	87,301.47
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 09/30/2025	Rural Water-Bruno As of 09/30/2025	Rural Water-Colon As of 09/30/2025	All Districts As of 09/30/2025
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	340,295.00	0.00	0.00	340,295.00
169700 - GW Monitoring Equipment	129,185.43	0.00	0.00	129,185.43
Total Fixed Assets	54,127,988.78	746,667.69	1,212,841.83	56,087,498.30
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	866.72	866.72
162900 - Accum Depr - Infra. & Land Imp.	5,135,386.41	0.00	0.00	5,135,386.41
164000 - Accum Depr - Buildings	180,048.78	0.00	0.00	180,048.78
165700 - Accum Depr - Water Line	0.00	158,484.47	303,485.50	461,969.97
166000 - Accum Depr - Machinery & Equipment	678,859.84	14,883.39	22,324.86	716,068.09
168000 - Accum Depr - Auto & Truck	266,714.55	0.00	0.00	266,714.55
169550 - Accum Depr - Master DB Water	141,054.57	0.00	0.00	141,054.57
170000 - Accum Depr - Office Equipment	112,895.03	0.00	0.00	112,895.03
Total Accumulated Depreciation	6,514,959.18	173,367.86	326,677.08	7,015,004.12
Total Property and Equipment	47,613,029.60	573,299.83	886,164.75	49,072,494.18
Total Assets	\$ 53,731,562.54	\$ 593,509.56	\$ 914,257.60	\$ 55,239,329.70
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	639,896.47	2,292.98	4,001.50	646,190.95
201100 - Sewer Collections Payable	0.00	0.00	7,900.80	7,900.80
202060 - Due to General Fund	0.00	194,011.13	735.11	194,746.24
Total Accounts Payable	639,896.47	196,304.11	12,637.41	848,837.99
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	924.48	924.48
206001 - Accrued Compensated Absences	251,470.81	4,192.66	6,288.99	261,952.46
Total Accrued Liabilities	251,470.81	4,192.66	7,213.47	262,876.94
Other Current Liabilities				
204000 - Deposits	100.00	400.00	3,500.00	4,000.00
204500 - Deferred Income	45,283.03	0.00	0.00	45,283.03
204600 - Education Building Deposits	11,285.00	0.00	0.00	11,285.00
207300 - Sales Tax Payable	11.99	338.13	178.54	528.66
207304 - Sales Tax Payable Czechland	318.98	0.00	0.00	318.98
207305 - Lodging Tax Czechland	460.30	0.00	0.00	460.30
207306 - Sales Tax Payable Wanahoo	950.97	0.00	0.00	950.97
207307 - Lodging Tax Wanahoo	864.51	0.00	0.00	864.51
Total Other Current Liabilities	59,274.78	738.13	3,678.54	63,691.45
Total Current Liabilities	950,642.06	201,234.90	23,529.42	1,175,406.38
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	21,330.94	21,330.94
Total Long Term Note Payable	0.00	0.00	21,330.94	21,330.94
Total Long Term Liabilities	0.00	0.00	21,330.94	21,330.94
Total Liabilities	950,642.06	201,234.90	44,860.36	1,196,737.32
Fund Balances				
Net Assets				
Net Assets - Not Designated	48,464,341.70	385,812.72	870,459.68	49,720,614.10
Net Assets - Designated				

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 09/30/2025	Rural Water-Bruno As of 09/30/2025	Rural Water-Colon As of 09/30/2025	All Districts As of 09/30/2025
12 - Districtwide Flood Reduction	3,000,000.00	0.00	0.00	3,000,000.00
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>4,195,191.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,195,191.00</u>
Total Net Assets	<u>52,659,532.70</u>	<u>385,812.72</u>	<u>870,459.68</u>	<u>53,915,805.10</u>
Change in Net Position	121,387.78	6,461.94	(1,062.44)	126,787.28
Total Fund Balances	<u>52,780,920.48</u>	<u>392,274.66</u>	<u>869,397.24</u>	<u>54,042,592.38</u>
Total Liabilities and Fund Balance	<u>\$ 53,731,562.54</u>	<u>\$ 593,509.56</u>	<u>\$ 914,257.60</u>	<u>\$ 55,239,329.70</u>

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

	Natural Resources District Month Ending 09/30/2025	Rural Water-Bruno Month Ending 09/30/2025	Rural Water-Colon Month Ending 09/30/2025	All Districts Month Ending 09/30/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	0.00	0.00	0.00	0.00
303209 - Shell Creek Phase II 319 - NDEE	0.00	0.00	0.00	0.00
303210 - Shell Creek Phase II - 319 DEQ	0.00	0.00	0.00	0.00
303225 - Wahoo Creek WS PL566	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	2,088.75	0.00	0.00	2,088.75
303961 - FEMA - Flood Funds	27,424.13	0.00	0.00	27,424.13
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 29,512.88	\$ 0.00	\$ 0.00	\$ 29,512.88
State Income				
301203 - Motor Vehicle Pro-Rate	518.61	0.00	0.00	518.61
301309 - Water Sustainability Fund	7,200.00	0.00	0.00	7,200.00
301310 - Shell Creek NET	1,660.52	0.00	0.00	1,660.52
301325 - JEDI Funding	273,197.02	0.00	0.00	273,197.02
Total State Income	282,576.15	0.00	0.00	282,576.15
Local Income				
304105 - Education Building Rent	1,675.00	0.00	0.00	1,675.00
304112 - Dirt Sales - Wanahoo	2,724.53	0.00	0.00	2,724.53
304500 - JWMAB	3,395.25	0.00	0.00	3,395.25
Total Local Income	7,794.78	0.00	0.00	7,794.78
Rural Water Income				
304240 - Water Sales	0.00	8,129.25	4,480.05	12,609.30
304295 - Colon Sewer Fees	0.00	0.00	2,633.60	2,633.60
304261 - Other Revenue	0.00	(65.18)	51.29	(13.89)
Total Rural Water Income	0.00	8,064.07	7,164.94	15,229.01
Property Tax Income				
305100 - General Fund Property Taxes-Boone	2,134.84	0.00	0.00	2,134.84
305200 - General Fund Property Taxes-Butler	100.39	0.00	0.00	100.39
305300 - General Fund Property Taxes-Colfax	57.48	0.00	0.00	57.48
305400 - General Fund Property Taxes-Dodge	157.38	0.00	0.00	157.38
305500 - General Fund Property Taxes-Madison	6.24	0.00	0.00	6.24
305600 - General Fund Property Taxes-Platte	74.38	0.00	0.00	74.38
305700 - General Fund Property Taxes-Saunders	356.25	0.00	0.00	356.25
Total Property Tax Income	2,886.96	0.00	0.00	2,886.96
Investment Income				
311350 - Interest - NPAIT Elkhorn	513.09	0.00	0.00	513.09
311400 - Interest - NPAIT Wanahoo SRA	1,710.70	0.00	0.00	1,710.70
311500 - Interest - NPAIT NRD	9.18	0.00	0.00	9.18
311600 - Interest - STFIT NRD	5,423.14	0.00	0.00	5,423.14
311700 - Interest - UBT NRD	62.04	0.00	0.00	62.04
304350 - Colon RW Interest - NPAIT	0.00	0.00	33.72	33.72
Total Investment Income	7,718.15	0.00	33.72	7,751.87
Miscellaneous Income				
309350 - Sales - Well Permits	50.00	0.00	0.00	50.00
309400 - Sales - Other	805.00	0.00	0.00	805.00
310100 - Check Valve Sales	27.93	0.00	0.00	27.93
310200 - Czechland Camping Fees	2,211.57	0.00	0.00	2,211.57
310201 - Wanahoo Park Permits	2,987.00	0.00	0.00	2,987.00
310202 - Lake Wanahoo Camping	16,009.52	0.00	0.00	16,009.52
313000 - Miscellaneous Income	0.06	0.00	0.00	0.06
315000 - RWD Administrative Fees	630.47	0.00	0.00	630.47
316000 - Employee/Director Reimb	(222.79)	0.00	0.00	(222.79)
Total Miscellaneous Income	22,498.76	0.00	0.00	22,498.76
Total Income	352,987.68	8,064.07	7,198.66	368,250.41

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

	Natural Resources District Month Ending 09/30/2025	Rural Water-Bruno Month Ending 09/30/2025	Rural Water-Colon Month Ending 09/30/2025	All Districts Month Ending 09/30/2025
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	2,838.16	0.00	0.00	2,838.16
410205 - Dues & Membership - Other	268.00	0.00	0.00	268.00
Total Dues & Membership	3,254.16	0.00	0.00	3,254.16
Fees and Licenses				
410302 - NRD Fees And Licenses	50.00	0.00	0.00	50.00
410304 - NRD Union Bank Fees	45.52	0.00	0.00	45.52
Total Fees and Licenses	95.52	0.00	0.00	95.52
Insurance				
410501 - Insurance-Auto	1,146.33	0.00	0.00	1,146.33
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
Total Insurance	10,142.85	0.00	0.00	10,142.85
Interest Expense				
410600 - Interest Expense	0.00	0.00	77.04	77.04
Total Interest Expense	0.00	0.00	77.04	77.04
Legal Notices				
410701 - Legal Notices	69.37	0.00	0.00	69.37
Total Legal Notices	69.37	0.00	0.00	69.37
Maintenance Contracts				
410800 - Maintenance Contracts	306.79	0.00	0.00	306.79
Total Maintenance Contracts	306.79	0.00	0.00	306.79
Office Supply & Expense				
410902 - Office Supplies & Equip	298.09	0.00	0.00	298.09
410904 - Letterhead, Envelopes & Forms	40.45	0.00	0.00	40.45
410905 - Reference Books	546.00	0.00	0.00	546.00
410906 - Office Expense - Other	232.30	0.00	0.00	232.30
Total Office Supply & Expense	1,116.84	0.00	0.00	1,116.84
Computer Supply & Expense				
411002 - Computer Consultant	1,825.45	0.00	0.00	1,825.45
411004 - Computer Software	793.53	0.00	0.00	793.53
411006 - Email	414.00	0.00	0.00	414.00
411012 - Website Design & Hosting	2,500.00	0.00	0.00	2,500.00
Total Computer Supply & Expense	5,532.98	0.00	0.00	5,532.98
Postage				
411200 - Postage	1,016.70	0.00	0.00	1,016.70
Total Postage	1,016.70	0.00	0.00	1,016.70
Professional Services				
411301 - Prof Serv-Accounting	8,855.00	0.00	0.00	8,855.00
411304 - Prof Serv-Legal - General	1,150.00	0.00	0.00	1,150.00
411311 - Washington Expense	2,400.00	0.00	0.00	2,400.00
Total Professional Services	12,405.00	0.00	0.00	12,405.00
Rent Expense				
411400 - Rent Expense	284.22	0.00	0.00	284.22
Total Rent Expense	284.22	0.00	0.00	284.22
Telephone Expense				
411601 - Telephone - Cellular	776.10	0.00	0.00	776.10
411602 - Local Phone & Internet	508.59	0.00	0.00	508.59
Total Telephone Expense	1,284.69	0.00	0.00	1,284.69
Total Administration Expenses	35,509.12	0.00	77.04	35,586.16
Information & Education Expenses				
Education				
420109 - Education Outreach	520.32	0.00	0.00	520.32
Total Education	520.32	0.00	0.00	520.32
Information				
420201 - Annual Report/Viaduct	250.00	0.00	0.00	250.00
420209 - Ktic Ad	488.00	0.00	0.00	488.00
420211 - E-Ads	500.00	0.00	0.00	500.00
420212 - TV Promotion	200.00	0.00	0.00	200.00
Total Information	1,438.00	0.00	0.00	1,438.00

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

	Natural Resources District Month Ending 09/30/2025	Rural Water-Bruno Month Ending 09/30/2025	Rural Water-Colon Month Ending 09/30/2025	All Districts Month Ending 09/30/2025
Other				
420404 - Promotional Materials	374.49	0.00	0.00	374.49
Total Other	374.49	0.00	0.00	374.49
Total Information & Education Expenses	2,332.81	0.00	0.00	2,332.81
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	2,715.12	0.00	0.00	2,715.12
430102 - Auto & Truck R&M	1,194.31	0.00	0.00	1,194.31
Total Auto and Truck	3,909.43	0.00	0.00	3,909.43
Building Maintenance				
430201 - Bldg Maintenance	670.00	0.00	0.00	670.00
430202 - Office Cleaning	525.00	0.00	0.00	525.00
430203 - Garbage Maintenance	50.00	0.00	0.00	50.00
Total Building Maintenance	1,245.00	0.00	0.00	1,245.00
Operation and Maintenance				
430401 - Czechland & Homestead	832.77	0.00	0.00	832.77
430402 - Equipment Upkeep	1,864.99	0.00	0.00	1,864.99
430403 - Operation & Maintenance	2,214.72	0.00	0.00	2,214.72
430406 - Wanahoo Park Operation	1,003.72	0.00	0.00	1,003.72
430407 - Monitoring Wanahoo Dam	4,772.55	0.00	0.00	4,772.55
430408 - Wanahoo Rec Mgmt	8,208.93	0.00	0.00	8,208.93
430409 - Lake Wanahoo Education Building	648.74	0.00	0.00	648.74
Total Operation and Maintenance	19,546.42	0.00	0.00	19,546.42
Other				
430804 - O&M One-Call Services	4.22	0.00	0.00	4.22
Total Other	4.22	0.00	0.00	4.22
Total Operation & Maintenance	24,705.07	0.00	0.00	24,705.07
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	4,563.75	0.00	0.00	4,563.75
440102 - Director Mileage Expense	3,903.90	0.00	0.00	3,903.90
440104 - Computer Stipend	1,275.00	0.00	0.00	1,275.00
Total Director Expense	9,742.65	0.00	0.00	9,742.65
Employee Benefits				
440301 - Dental Insurance	1,815.39	0.00	0.00	1,815.39
440302 - Health Insurance	31,801.00	0.00	0.00	31,801.00
440303 - Retirement Benefit - 414H	7,402.90	0.00	0.00	7,402.90
440306 - Workmans Comp Benefit	1,937.33	0.00	0.00	1,937.33
440307 - Employee Benefits - Other	(36.49)	0.00	0.00	(36.49)
440309 - Flexible Spending Fee	40.00	0.00	0.00	40.00
Total Employee Benefits	42,960.13	0.00	0.00	42,960.13
Payroll Taxes				
440401 - FICA - ER	6,335.01	0.00	0.00	6,335.01
440402 - Medicare - ER	1,576.44	0.00	0.00	1,576.44
Total Payroll Taxes	7,911.45	0.00	0.00	7,911.45
Personnel Expense				
440501 - Personnel Meeting Exp	5,377.65	0.00	0.00	5,377.65
440502 - Personnel Mileage Exp	219.80	0.00	0.00	219.80
440504 - Personnel Uniform Exp	19.98	0.00	0.00	19.98
Total Personnel Expense	5,617.43	0.00	0.00	5,617.43
Salaries				
440601 - Salaries - Administration	21,486.82	0.00	0.00	21,486.82
440602 - Salaries - Clerical	2,507.58	0.00	0.00	2,507.58
440604 - Salaries - I & E	9,478.14	0.00	0.00	9,478.14
440605 - Salaries - Op & Maint	17,598.26	0.00	0.00	17,598.26
440606 - NRCS Support	14,413.38	0.00	0.00	14,413.38
440607 - Salaries - Projects	8,659.20	0.00	0.00	8,659.20
440608 - Salaries - Water	32,828.18	0.00	0.00	32,828.18
440616 - Lake Wanahoo Park Op.	9,639.14	0.00	0.00	9,639.14
Total Salaries	116,610.70	0.00	0.00	116,610.70
Total Personnel Expenses	182,842.36	0.00	0.00	182,842.36
Projects Expenses				
Inter-Governmental				
450119 - JWMAB Dodge Co	5,327.00	0.00	0.00	5,327.00

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

	Natural Resources District Month Ending 09/30/2025	Rural Water-Bruno Month Ending 09/30/2025	Rural Water-Colon Month Ending 09/30/2025	All Districts Month Ending 09/30/2025
450123 - Hazard Mitigation Update	2,785.00	0.00	0.00	2,785.00
Total Inter-Governmental	8,112.00	0.00	0.00	8,112.00
Total Projects Expenses	8,112.00	0.00	0.00	8,112.00
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	3,728.45	0.00	0.00	3,728.45
460104 - GWMP - Permits	75.00	0.00	0.00	75.00
Total Groundwater Management Plan	3,803.45	0.00	0.00	3,803.45
Groundwater Programs				
460204 - GW Quality Program	3,641.00	0.00	0.00	3,641.00
Total Groundwater Programs	3,641.00	0.00	0.00	3,641.00
Surface Water Programs				
460403 - Stream Flow	4,212.00	0.00	0.00	4,212.00
Total Surface Water Programs	4,212.00	0.00	0.00	4,212.00
Special Projects				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460519 - Hydrological Study	12,000.00	0.00	0.00	12,000.00
460522 - Groundwater Management Plan Rev	5,367.25	0.00	0.00	5,367.25
Total Special Projects	19,867.25	0.00	0.00	19,867.25
Land Treatment				
450803 - Shell Creek Watershed Plan 319	1,474.81	0.00	0.00	1,474.81
Total Land Treatment	1,474.81	0.00	0.00	1,474.81
Total Water Expenses	32,998.51	0.00	0.00	32,998.51
Rural Water District Expenses				
570201 - Water Purchase	0.00	1,622.17	1,189.31	2,811.48
570204 - Testing	0.00	515.00	30.00	545.00
570208 - Lpnrnd Adm. Fee	0.00	406.47	224.00	630.47
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	71.90	107.84	179.74
570215 - ER Social Security Tax	0.00	514.38	119.42	633.80
570216 - ER Medicare Tax	0.00	25.43	27.93	53.36
570217 - Salaries	0.00	300.16	1,155.18	1,455.34
570219 - Fees And Licenses	0.00	0.59	0.88	1.47
570220 - Rural Water One-Call	0.00	0.84	8.45	9.29
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	1,343.10	1,343.10
570223 - Rural Water Gasoline	0.00	110.44	143.63	254.07
570308 - Colon Meter House Expense	0.00	0.00	115.45	115.45
570309 - Colon Sewer Collections	0.00	0.00	2,633.60	2,633.60
Total Rural Water District Expenses	0.00	3,791.77	7,435.38	11,227.15
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	73,794.98	677.91	1,432.90	75,905.79
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	73,794.98	677.91	1,437.07	75,909.96
Total Depreciation Expense	73,794.98	677.91	1,437.07	75,909.96
Total Expenses	360,294.85	4,469.68	8,949.49	373,714.02
Total Change in Net Position	\$(7,307.17)	\$3,594.39	\$(1,750.83)	\$(5,463.61)

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

	Natural Resources District Year To Date 09/30/2025	Rural Water-Bruno Year To Date 09/30/2025	Rural Water-Colon Year To Date 09/30/2025	All Districts Year To Date 09/30/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	14,810.41	0.00	0.00	14,810.41
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	9,573.75	0.00	0.00	9,573.75
303961 - FEMA - Flood Funds	68,821.13	0.00	0.00	68,821.13
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	6,899.50	0.00	0.00	6,899.50
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	4,086.23	0.00	0.00	4,086.23
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 104,191.02	\$ 0.00	\$ 0.00	\$ 104,191.02
State Income				
301201 - Natural Resources WQ Fund	10,250.60	0.00	0.00	10,250.60
301202 - Decommissioned Wells	2,229.99	0.00	0.00	2,229.99
301203 - Motor Vehicle Pro-Rate	778.56	0.00	0.00	778.56
301309 - Water Sustainability Fund	13,200.00	0.00	0.00	13,200.00
301310 - Shell Creek NET	113,359.78	0.00	0.00	113,359.78
301321 - NET Grant	27,960.00	0.00	0.00	27,960.00
301325 - JEDI Funding	891,645.42	0.00	0.00	891,645.42
304100 - Lake Wanahoo - Other	2,191.08	0.00	0.00	2,191.08
Total State Income	1,061,615.43	0.00	0.00	1,061,615.43
Local Income				
304105 - Education Building Rent	5,087.50	0.00	0.00	5,087.50
304112 - Dirt Sales - Wanahoo	3,770.68	0.00	0.00	3,770.68
304500 - JWMAB	6,790.50	0.00	0.00	6,790.50
Total Local Income	15,648.68	0.00	0.00	15,648.68
Rural Water Income				
304240 - Water Sales	0.00	21,676.50	14,148.75	35,825.25
304295 - Colon Sewer Fees	0.00	0.00	8,044.80	8,044.80
304261 - Other Revenue	0.00	(35.28)	199.83	164.55
Total Rural Water Income	0.00	21,641.22	22,393.38	44,034.60
Property Tax Income				
305100 - General Fund Property Taxes-Boone	5,717.61	0.00	0.00	5,717.61
305200 - General Fund Property Taxes-Butler	126.92	0.00	0.00	126.92
305300 - General Fund Property Taxes-Colfax	253.89	0.00	0.00	253.89
305400 - General Fund Property Taxes-Dodge	495.70	0.00	0.00	495.70
305500 - General Fund Property Taxes-Madison	19.78	0.00	0.00	19.78
305600 - General Fund Property Taxes-Platte	135.45	0.00	0.00	135.45
305700 - General Fund Property Taxes-Saunders	5,055.78	0.00	0.00	5,055.78
Total Property Tax Income	11,805.13	0.00	0.00	11,805.13
Investment Income				
311350 - Interest - NPAIT Elkhorn	1,583.33	0.00	0.00	1,583.33
311400 - Interest - NPAIT Wanahoo SRA	5,937.22	0.00	0.00	5,937.22
311500 - Interest - NPAIT NRD	28.39	0.00	0.00	28.39
311600 - Interest - STFIT NRD	17,447.08	0.00	0.00	17,447.08
311700 - Interest - UBT NRD	169.74	0.00	0.00	169.74
304350 - Colon RW Interest - NPAIT	0.00	0.00	103.96	103.96
Total Investment Income	25,165.76	0.00	103.96	25,269.72
Miscellaneous Income				
309350 - Sales - Well Permits	250.00	0.00	0.00	250.00
309400 - Sales - Other	1,255.00	0.00	0.00	1,255.00
309500 - Equipment Rent	972.60	0.00	0.00	972.60
310000 - Chemigation Permits	850.00	0.00	0.00	850.00
310100 - Check Valve Sales	297.76	0.00	0.00	297.76
310200 - Czechland Camping Fees	5,361.07	0.00	0.00	5,361.07
310201 - Wanahoo Park Permits	14,146.50	0.00	0.00	14,146.50
310202 - Lake Wanahoo Camping	48,183.11	0.00	0.00	48,183.11

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

	Natural Resources District Year To Date 09/30/2025	Rural Water-Bruno Year To Date 09/30/2025	Rural Water-Colon Year To Date 09/30/2025	All Districts Year To Date 09/30/2025
313000 - Miscellaneous Income	4,082.98	0.00	0.00	4,082.98
315000 - RWD Administrative Fees	1,791.27	0.00	0.00	1,791.27
316000 - Employee/Director Reimb	274.68	0.00	0.00	274.68
Total Miscellaneous Income	77,464.97	0.00	0.00	77,464.97
Total Income	1,295,890.99	21,641.22	22,497.34	1,340,029.55
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	444.00	0.00	0.00	444.00
410203 - Dues - NARD	8,445.28	0.00	0.00	8,445.28
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	268.00	0.00	0.00	268.00
Total Dues & Membership	11,107.28	0.00	0.00	11,107.28
Fees and Licenses				
410302 - NRD Fees And Licenses	50.00	0.00	0.00	50.00
410304 - NRD Union Bank Fees	141.56	0.00	0.00	141.56
Total Fees and Licenses	191.56	0.00	0.00	191.56
Insurance				
410501 - Insurance-Auto	3,438.99	0.00	0.00	3,438.99
410502 - Insurance-Errors & Omissions	1,437.75	0.00	0.00	1,437.75
410504 - Insurance-Liability	17,548.80	0.00	0.00	17,548.80
410505 - Insurance-Property	11,944.01	0.00	0.00	11,944.01
Total Insurance	34,369.55	0.00	0.00	34,369.55
Interest Expense				
410600 - Interest Expense	0.00	0.00	231.12	231.12
Total Interest Expense	0.00	0.00	231.12	231.12
Legal Notices				
410701 - Legal Notices	176.71	0.00	0.00	176.71
Total Legal Notices	176.71	0.00	0.00	176.71
Maintenance Contracts				
410800 - Maintenance Contracts	942.80	0.00	0.00	942.80
Total Maintenance Contracts	942.80	0.00	0.00	942.80
Office Supply & Expense				
410901 - Copier Supplies	244.95	0.00	0.00	244.95
410902 - Office Supplies & Equip	459.36	0.00	0.00	459.36
410904 - Letterhead, Envelopes & Forms	40.45	0.00	0.00	40.45
410905 - Reference Books	546.00	0.00	0.00	546.00
410906 - Office Expense - Other	15,221.17	0.00	0.00	15,221.17
Total Office Supply & Expense	16,511.93	0.00	0.00	16,511.93
Computer Supply & Expense				
411002 - Computer Consultant	3,650.90	0.00	0.00	3,650.90
411003 - Computer Repairs & Parts	55.00	0.00	0.00	55.00
411004 - Computer Software	2,741.08	0.00	0.00	2,741.08
411006 - Email	1,242.00	0.00	0.00	1,242.00
411011 - Computers & Equipment	7,003.36	0.00	0.00	7,003.36
411012 - Website Design & Hosting	5,000.00	0.00	0.00	5,000.00
Total Computer Supply & Expense	19,692.34	0.00	0.00	19,692.34
Postage				
411200 - Postage	1,182.04	0.00	0.00	1,182.04
Total Postage	1,182.04	0.00	0.00	1,182.04
Professional Services				
411301 - Prof Serv-Accounting	24,255.00	0.00	0.00	24,255.00
411304 - Prof Serv-Legal - General	2,168.00	0.00	0.00	2,168.00
411311 - Washington Expense	7,100.00	0.00	0.00	7,100.00
Total Professional Services	33,523.00	0.00	0.00	33,523.00
Rent Expense				
411400 - Rent Expense	284.22	0.00	0.00	284.22
Total Rent Expense	284.22	0.00	0.00	284.22
Support to Organizations				
411501 - Locally Lead Conservation Groups	1,250.00	0.00	0.00	1,250.00
Total Support to Organizations	1,250.00	0.00	0.00	1,250.00
Telephone Expense				
411601 - Telephone - Cellular	2,811.52	0.00	0.00	2,811.52

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

	Natural Resources District Year To Date 09/30/2025	Rural Water-Bruno Year To Date 09/30/2025	Rural Water-Colon Year To Date 09/30/2025	All Districts Year To Date 09/30/2025
411602 - Local Phone & Internet	2,121.58	0.00	0.00	2,121.58
Total Telephone Expense	4,933.10	0.00	0.00	4,933.10
Total Administration Expenses	124,164.53	0.00	231.12	124,395.65
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	100.00	0.00	0.00	100.00
420109 - Education Outreach	1,647.80	0.00	0.00	1,647.80
Total Education	1,747.80	0.00	0.00	1,747.80
Information				
420201 - Annual Report/Viaduct	7,509.00	0.00	0.00	7,509.00
420209 - Ktic Ad	736.00	0.00	0.00	736.00
420211 - E-Ads	780.00	0.00	0.00	780.00
420212 - TV Promotion	200.00	0.00	0.00	200.00
Total Information	9,225.00	0.00	0.00	9,225.00
Scholarships and Grants				
420308 - Pollinator Program	80.87	0.00	0.00	80.87
420309 - Middle/High School Natural Resources Grant	4,500.00	0.00	0.00	4,500.00
Total Scholarships and Grants	4,580.87	0.00	0.00	4,580.87
Other				
420402 - Cooperative Projects/Donations	196.52	0.00	0.00	196.52
420404 - Promotional Materials	971.56	0.00	0.00	971.56
Total Other	1,168.08	0.00	0.00	1,168.08
Total Information & Education Expenses	16,721.75	0.00	0.00	16,721.75
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	5,450.10	0.00	0.00	5,450.10
430102 - Auto & Truck R&M	2,930.98	0.00	0.00	2,930.98
Total Auto and Truck	8,381.08	0.00	0.00	8,381.08
Building Maintenance				
430201 - Bldg Maintenance	1,052.44	0.00	0.00	1,052.44
430202 - Office Cleaning	1,050.00	0.00	0.00	1,050.00
430203 - Garbage Maintenance	355.16	0.00	0.00	355.16
Total Building Maintenance	2,457.60	0.00	0.00	2,457.60
Operation and Maintenance				
430401 - Czechland & Homestead	2,277.35	0.00	0.00	2,277.35
430402 - Equipment Upkeep	3,322.06	0.00	0.00	3,322.06
430403 - Operation & Maintenance	3,028.40	0.00	0.00	3,028.40
430406 - Wanahoo Park Operation	7,591.62	0.00	0.00	7,591.62
430407 - Monitoring Wanahoo Dam	8,389.30	0.00	0.00	8,389.30
430408 - Wanahoo Rec Mgmt	21,673.28	0.00	0.00	21,673.28
430409 - Lake Wanahoo Education Building	1,459.02	0.00	0.00	1,459.02
Total Operation and Maintenance	47,741.03	0.00	0.00	47,741.03
Project Repairs				
430503 - Project Repairs - Other	14,641.66	0.00	0.00	14,641.66
Total Project Repairs	14,641.66	0.00	0.00	14,641.66
Other				
430804 - O&M One-Call Services	17.49	0.00	0.00	17.49
Total Other	17.49	0.00	0.00	17.49
Total Operation & Maintenance	73,238.86	0.00	0.00	73,238.86
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	6,083.58	0.00	0.00	6,083.58
440102 - Director Mileage Expense	3,903.90	0.00	0.00	3,903.90
440104 - Computer Stipend	1,275.00	0.00	0.00	1,275.00
Total Director Expense	11,262.48	0.00	0.00	11,262.48
Employee Benefits				
440301 - Dental Insurance	5,446.17	0.00	0.00	5,446.17
440302 - Health Insurance	92,886.33	0.00	0.00	92,886.33
440303 - Retirement Benefit - 414H	21,324.21	0.00	0.00	21,324.21
440306 - Workmans Comp Benefit	5,811.99	0.00	0.00	5,811.99
440307 - Employee Benefits - Other	(241.37)	0.00	0.00	(241.37)
440309 - Flexible Spending Fee	60.00	0.00	0.00	60.00
Total Employee Benefits	125,287.33	0.00	0.00	125,287.33

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

	Natural Resources District Year To Date 09/30/2025	Rural Water-Bruno Year To Date 09/30/2025	Rural Water-Colon Year To Date 09/30/2025	All Districts Year To Date 09/30/2025
Payroll Taxes				
440401 - FICA - ER	20,255.59	0.00	0.00	20,255.59
440402 - Medicare - ER	4,832.08	0.00	0.00	4,832.08
Total Payroll Taxes	25,087.67	0.00	0.00	25,087.67
Personnel Expense				
440501 - Personnel Meeting Exp	7,528.42	0.00	0.00	7,528.42
440502 - Personnel Mileage Exp	280.70	0.00	0.00	280.70
440503 - Safety Committee	142.20	0.00	0.00	142.20
440504 - Personnel Uniform Exp	767.98	0.00	0.00	767.98
Total Personnel Expense	8,719.30	0.00	0.00	8,719.30
Salaries				
440601 - Salaries - Administration	63,487.66	0.00	0.00	63,487.66
440602 - Salaries - Clerical	7,397.36	0.00	0.00	7,397.36
440604 - Salaries - I & E	27,960.51	0.00	0.00	27,960.51
440605 - Salaries - Op & Maint	56,181.90	0.00	0.00	56,181.90
440606 - NRCS Support	40,335.56	0.00	0.00	40,335.56
440607 - Salaries - Projects	25,544.64	0.00	0.00	25,544.64
440608 - Salaries - Water	102,627.38	0.00	0.00	102,627.38
440616 - Lake Wanhoo Park Op.	39,114.24	0.00	0.00	39,114.24
Total Salaries	362,649.25	0.00	0.00	362,649.25
Total Personnel Expenses	533,006.03	0.00	0.00	533,006.03
Projects Expenses				
Inter-Governmental				
450119 - JWMAB Dodge Co	10,654.00	0.00	0.00	10,654.00
450123 - Hazard Mitigation Update	12,765.00	0.00	0.00	12,765.00
Total Inter-Governmental	23,419.00	0.00	0.00	23,419.00
Total Projects Expenses	23,419.00	0.00	0.00	23,419.00
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	3,925.45	0.00	0.00	3,925.45
460102 - GWMP - Information & Education	449.02	0.00	0.00	449.02
460104 - GWMP - Permits	75.00	0.00	0.00	75.00
Total Groundwater Management Plan	4,449.47	0.00	0.00	4,449.47
Groundwater Programs				
460201 - Decommissioned Wells	1,178.54	0.00	0.00	1,178.54
460204 - GW Quality Program	6,360.13	0.00	0.00	6,360.13
460206 - Monitoring Wells	3,791.62	0.00	0.00	3,791.62
Total Groundwater Programs	11,330.29	0.00	0.00	11,330.29
Regulatory				
460301 - Chemigation	36.30	0.00	0.00	36.30
Total Regulatory	36.30	0.00	0.00	36.30
Surface Water Programs				
460403 - Stream Flow	8,425.00	0.00	0.00	8,425.00
Total Surface Water Programs	8,425.00	0.00	0.00	8,425.00
Special Projects				
460504 - ENWRA	7,500.00	0.00	0.00	7,500.00
460519 - Hydrological Study	22,000.00	0.00	0.00	22,000.00
460522 - Groundwater Management Plan Rev	6,919.75	0.00	0.00	6,919.75
Total Special Projects	36,419.75	0.00	0.00	36,419.75
Land Treatment				
450803 - Shell Creek Watershed Plan 319	127,304.41	0.00	0.00	127,304.41
Total Land Treatment	127,304.41	0.00	0.00	127,304.41
Total Water Expenses	187,965.22	0.00	0.00	187,965.22
Rural Water District Expenses				
570201 - Water Purchase	0.00	8,455.20	4,073.71	12,528.91
570204 - Testing	0.00	720.00	45.00	765.00
570206 - Repair	0.00	0.00	254.69	254.69
570207 - Other Expenses	0.00	0.00	80.30	80.30
570208 - Lpnrnd Adm. Fee	0.00	1,083.83	707.44	1,791.27
570210 - Health/Life/Vision/LTD - ER	0.00	608.01	912.00	1,520.01
570211 - Dental - ER	0.00	65.16	97.77	162.93
570212 - 414H ER Contributions	0.00	251.64	377.45	629.09
570215 - ER Social Security Tax	0.00	730.30	442.50	1,172.80
570216 - ER Medicare Tax	0.00	75.93	103.49	179.42

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

	Natural Resources District Year To Date 09/30/2025	Rural Water-Bruno Year To Date 09/30/2025	Rural Water-Colon Year To Date 09/30/2025	All Districts Year To Date 09/30/2025
570217 - Salaries	0.00	823.34	1,952.67	2,776.01
570219 - Fees And Licenses	0.00	44.27	66.39	110.66
570220 - Rural Water One-Call	0.00	5.91	19.55	25.46
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	1,353.88	1,353.88
570223 - Rural Water Gasoline	0.00	238.33	216.61	454.94
570231 - Rural Water Equipment Upkeep	0.00	21.59	65.44	87.03
570232 - Rural Water Compensated Absences	0.00	22.04	0.00	22.04
570308 - Colon Meter House Expense	0.00	0.00	347.76	347.76
570309 - Colon Sewer Collections	0.00	0.00	7,900.80	7,900.80
Total Rural Water District Expenses	0.00	13,145.55	19,017.45	32,163.00
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	215,987.82	2,033.73	4,298.70	222,320.25
908350 - Amortization Expense - Colon	0.00	0.00	12.51	12.51
Total Depreciation	215,987.82	2,033.73	4,311.21	222,332.76
Total Depreciation Expense	215,987.82	2,033.73	4,311.21	222,332.76
Total Expenses	1,174,503.21	15,179.28	23,559.78	1,213,242.27
Total Change in Net Position	\$ 121,387.78	\$ 6,461.94	\$ (1,062.44)	\$ 126,787.28

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

	Month Ending 09/30/2025 <small>MTD Actual</small>	Year To Date 09/30/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Income					
Federal Income					
303206 - Wahoo Creek 319 Grant	0.00	0.00	50,000.00	(50,000.00)	0.00 %
303207 - Shell Creek 319 Grant	0.00	14,810.41	361,046.00	(346,235.59)	4.10 %
303225 - Wahoo Creek WS PL566	0.00	0.00	1,350,000.00	(1,350,000.00)	0.00 %
303960 - Hazard Mitigation - Federal	2,088.75	9,573.75	14,000.00	(4,426.25)	68.38 %
303961 - FEMA - Flood Funds	27,424.13	68,821.13	750,000.00	(681,178.87)	9.18 %
303962 - NEMA - Flood Funds	0.00	6,899.50	125,000.00	(118,100.50)	5.52 %
303963 - FEMA - 428 Funds	0.00	0.00	951,000.00	(951,000.00)	0.00 %
303964 - Federal - NRCS	0.00	4,086.23	425,000.00	(420,913.77)	0.96 %
303967 - SWP - NWQI	0.00	0.00	60,000.00	(60,000.00)	0.00 %
Total Federal Income	29,512.88	104,191.02	4,086,046.00	(3,981,854.98)	2.55 %
State Income					
301201 - Natural Resources WQ Fund	0.00	10,250.60	50,000.00	(39,749.40)	20.50 %
301202 - Decommissioned Wells	0.00	2,229.99	5,000.00	(2,770.01)	44.60 %
301203 - Motor Vehicle Pro-Rate	518.61	778.56	8,400.00	(7,621.44)	9.27 %
301309 - Water Sustainability Fund	7,200.00	13,200.00	92,000.00	(78,800.00)	14.35 %
301310 - Shell Creek NET	1,660.52	113,359.78	196,818.00	(83,458.22)	57.60 %
301321 - NET Grant	0.00	27,960.00	27,960.00	0.00	100.00 %
301325 - JEDI Funding	273,197.02	891,645.42	4,500,000.00	(3,608,354.58)	19.81 %
301900 - State Grant - NE Buffer Strip	0.00	0.00	62,000.00	(62,000.00)	0.00 %
304100 - Lake Wanahoo - Other	0.00	2,191.08	25,000.00	(22,808.92)	8.76 %
Total State Income	282,576.15	1,061,615.43	4,967,178.00	(3,905,562.57)	21.37 %
Local Income					
304105 - Education Building Rent	1,675.00	5,087.50	17,000.00	(11,912.50)	29.93 %
304112 - Dirt Sales - Wanahoo	2,724.53	3,770.68	7,500.00	(3,729.32)	50.28 %
304400 - Flow Meter Maint. Reimb.	0.00	0.00	500.00	(500.00)	0.00 %
304500 - JWMAB	3,395.25	6,790.50	17,223.00	(10,432.50)	39.43 %
Total Local Income	7,794.78	15,648.68	42,223.00	(26,574.32)	37.06 %
Property Tax Income					
305100 - General Fund Property Taxes-Boone	2,134.84	5,717.61	96,000.00	(90,282.39)	5.96 %
305200 - General Fund Property Taxes-Butler	100.39	126.92	370,000.00	(369,873.08)	0.03 %
305300 - General Fund Property Taxes-Colfax	57.48	253.89	318,500.00	(318,246.11)	0.08 %
305400 - General Fund Property Taxes-Dodge	157.38	495.70	1,064,000.00	(1,063,504.30)	0.05 %
305500 - General Fund Property Taxes-Madison	6.24	19.78	48,500.00	(48,480.22)	0.04 %
305600 - General Fund Property Taxes-Platte	74.38	135.45	401,000.00	(400,864.55)	0.03 %
305700 - General Fund Property Taxes-Saunders	356.25	5,055.78	1,185,000.00	(1,179,944.22)	0.43 %
Total Property Tax Income	2,886.96	11,805.13	3,483,000.00	(3,471,194.87)	0.34 %
Investment Income					
311350 - Interest - NPAIT Elkhorn	513.09	1,583.33	6,000.00	(4,416.67)	26.39 %
311400 - Interest - NPAIT Wanahoo SRA	1,710.70	5,937.22	25,000.00	(19,062.78)	23.75 %
311500 - Interest - NPAIT NRD	9.18	28.39	100.00	(71.61)	28.39 %
311600 - Interest - STFIT NRD	5,423.14	17,447.08	120,000.00	(102,552.92)	14.54 %
311700 - Interest - UBT NRD	62.04	169.74	800.00	(630.26)	21.22 %
Total Investment Income	7,718.15	25,165.76	151,900.00	(126,734.24)	16.57 %
Miscellaneous Income					
309100 - Sales - Trees	0.00	0.00	16,000.00	(16,000.00)	0.00 %
309350 - Sales - Well Permits	50.00	250.00	1,500.00	(1,250.00)	16.67 %

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

	Month Ending 09/30/2025	Year To Date 09/30/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
309360 - Sales - Sample Kits	0.00	0.00	4,000.00	(4,000.00)	0.00 %
309400 - Sales - Other	805.00	1,255.00	1,800.00	(545.00)	69.72 %
309500 - Equipment Rent	0.00	972.60	6,500.00	(5,527.40)	14.96 %
310000 - Chemigation Permits	0.00	850.00	24,000.00	(23,150.00)	3.54 %
310100 - Check Valve Sales	27.93	297.76	1,500.00	(1,202.24)	19.85 %
310200 - Czechland Camping Fees	2,211.57	5,361.07	13,000.00	(7,638.93)	41.24 %
310201 - Wanahoo Park Permits	2,987.00	14,146.50	65,000.00	(50,853.50)	21.76 %
310202 - Lake Wanahoo Camping	16,009.52	48,183.11	120,000.00	(71,816.89)	40.15 %
312000 - Salaries-Other NRD	0.00	0.00	104,101.00	(104,101.00)	0.00 %
313000 - Miscellaneous Income	0.06	4,082.98	10,000.00	(5,917.02)	40.83 %
315000 - RWD Administrative Fees	630.47	1,791.27	5,500.00	(3,708.73)	32.57 %
316000 - Employee/Director Reimb	(222.79)	274.68	3,000.00	(2,725.32)	9.16 %
317000 - Loss Or Gain On Sale Of Assets	0.00	0.00	50,000.00	(50,000.00)	0.00 %
318000 - Special Project Income	0.00	0.00	25,000.00	(25,000.00)	0.00 %
Total Miscellaneous Income	22,498.76	77,464.97	450,901.00	(373,436.03)	17.18 %
Total Income	352,987.68	1,295,890.99	13,181,248.00	(11,885,357.01)	9.83 %
Expenses					
Administration Expenses					
Dues & Membership					
410201 - Dues & Membership - Chamber	0.00	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	148.00	444.00	1,776.00	(1,332.00)	25.00 %
410203 - Dues - NARD	2,838.16	8,445.28	33,227.00	(24,781.72)	25.42 %
410204 - Dues - NWRA	0.00	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	268.00	268.00	3,200.00	(2,932.00)	8.38 %
Total Dues & Membership	3,254.16	11,107.28	40,603.00	(29,495.72)	27.36 %
Fees and Licenses					
410302 - NRD Fees And Licenses	50.00	50.00	20,000.00	(19,950.00)	0.25 %
410304 - NRD Union Bank Fees	45.52	141.56	600.00	(458.44)	23.59 %
Total Fees and Licenses	95.52	191.56	20,600.00	(20,408.44)	0.93 %
GIS					
410401 - GIS Activities	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total GIS	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Insurance					
410501 - Insurance-Auto	1,146.33	3,438.99	16,000.00	(12,561.01)	21.49 %
410502 - Insurance-Errors & Omissions	479.25	1,437.75	7,100.00	(5,662.25)	20.25 %
410504 - Insurance-Liability	5,849.60	17,548.80	71,000.00	(53,451.20)	24.72 %
410505 - Insurance-Property	2,667.67	11,944.01	50,000.00	(38,055.99)	23.89 %
Total Insurance	10,142.85	34,369.55	144,100.00	(109,730.45)	23.85 %
Legal Notices					
410701 - Legal Notices	69.37	176.71	4,000.00	(3,823.29)	4.42 %
410702 - Other Notices and Advertising	0.00	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	69.37	176.71	4,100.00	(3,923.29)	4.31 %
Maintenance Contracts					
410800 - Maintenance Contracts	306.79	942.80	9,000.00	(8,057.20)	10.48 %
Total Maintenance Contracts	306.79	942.80	9,000.00	(8,057.20)	10.48 %
Office Supply & Expense					
410901 - Copier Supplies	0.00	244.95	1,000.00	(755.05)	24.50 %
410902 - Office Supplies & Equip	298.09	459.36	6,000.00	(5,540.64)	7.66 %
410903 - Franklin Supplies	0.00	0.00	500.00	(500.00)	0.00 %

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

	Month Ending 09/30/2025	Year To Date 09/30/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
410904 - Letterhead, Envelopes & Forms	40.45	40.45	3,500.00	(3,459.55)	1.16 %
410905 - Reference Books	546.00	546.00	1,000.00	(454.00)	54.60 %
410906 - Office Expense - Other	232.30	15,221.17	9,500.00	5,721.17	160.22 %
Total Office Supply & Expense	1,116.84	16,511.93	21,500.00	(4,988.07)	76.80 %
Computer Supply & Expense					
411002 - Computer Consultant	1,825.45	3,650.90	28,000.00	(24,349.10)	13.04 %
411003 - Computer Repairs & Parts	0.00	55.00	5,000.00	(4,945.00)	1.10 %
411004 - Computer Software	793.53	2,741.08	13,500.00	(10,758.92)	20.30 %
411005 - Computer Magazines/Video	0.00	0.00	100.00	(100.00)	0.00 %
411006 - Email	414.00	1,242.00	1,000.00	242.00	124.20 %
411011 - Computers & Equipment	0.00	7,003.36	16,000.00	(8,996.64)	43.77 %
411012 - Website Design & Hosting	2,500.00	5,000.00	5,350.00	(350.00)	93.46 %
Total Computer Supply & Expense	5,532.98	19,692.34	68,950.00	(49,257.66)	28.56 %
Postage					
411200 - Postage	1,016.70	1,182.04	7,000.00	(5,817.96)	16.89 %
Total Postage	1,016.70	1,182.04	7,000.00	(5,817.96)	16.89 %
Professional Services					
411301 - Prof Serv-Accounting	8,855.00	24,255.00	97,020.00	(72,765.00)	25.00 %
411302 - Prof Serv-Annual Audit	0.00	0.00	15,650.00	(15,650.00)	0.00 %
411304 - Prof Serv-Legal - General	1,150.00	2,168.00	15,000.00	(12,832.00)	14.45 %
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	3,600.00	(3,600.00)	0.00 %
411311 - Washington Expense	2,400.00	7,100.00	28,800.00	(21,700.00)	24.65 %
Total Professional Services	12,405.00	33,523.00	163,070.00	(129,547.00)	20.56 %
Rent Expense					
411400 - Rent Expense	284.22	284.22	1,500.00	(1,215.78)	18.95 %
Total Rent Expense	284.22	284.22	1,500.00	(1,215.78)	18.95 %
Support to Organizations					
411501 - Locally Lead Conservation Groups	0.00	1,250.00	1,500.00	(250.00)	83.33 %
411502 - R C & D Organizations	0.00	0.00	500.00	(500.00)	0.00 %
Total Support to Organizations	0.00	1,250.00	2,000.00	(750.00)	62.50 %
Telephone Expense					
411601 - Telephone - Cellular	776.10	2,811.52	12,500.00	(9,688.48)	22.49 %
411602 - Local Phone & Internet	508.59	2,121.58	9,000.00	(6,878.42)	23.57 %
Total Telephone Expense	1,284.69	4,933.10	21,500.00	(16,566.90)	22.94 %
Utilities					
411700 - Utilities Expense	0.00	0.00	12,000.00	(12,000.00)	0.00 %
Total Utilities	0.00	0.00	12,000.00	(12,000.00)	0.00 %
Total Administration Expenses	35,509.12	124,164.53	517,923.00	(393,758.47)	23.97 %
Information & Education Expenses					
Education					
420103 - Land & Range Judging Contest	0.00	100.00	2,000.00	(1,900.00)	5.00 %
420104 - Outdoor Classrooms	0.00	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	0.00	0.00	500.00	(500.00)	0.00 %
420107 - Water Testing Event	0.00	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420109 - Education Outreach	520.32	1,647.80	3,000.00	(1,352.20)	54.93 %
Total Education	520.32	1,747.80	11,500.00	(9,752.20)	15.20 %
Information					

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

	Month Ending 09/30/2025	Year To Date 09/30/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
420201 - Annual Report/Viaduct	250.00	7,509.00	18,000.00	(10,491.00)	41.72 %
420202 - Books And Pamphlets	0.00	0.00	800.00	(800.00)	0.00 %
420203 - Expositions And Display	0.00	0.00	2,000.00	(2,000.00)	0.00 %
420205 - Phrography, Cameras, Video	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420209 - Ktic Ad	488.00	736.00	8,500.00	(7,764.00)	8.66 %
420211 - E-Ads	500.00	780.00	0.00	780.00	0.00 %
420212 - TV Promotion	200.00	200.00	3,500.00	(3,300.00)	5.71 %
420213 - Promotion Videos	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Information	1,438.00	9,225.00	40,900.00	(31,675.00)	22.56 %
Scholarships and Grants					
420305 - Camp And Workshop Scholarships	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420308 - Pollinator Program	0.00	80.87	500.00	(419.13)	16.17 %
420309 - Middle/High School Natural Resources Grant	0.00	4,500.00	4,500.00	0.00	100.00 %
Total Scholarships and Grants	0.00	4,580.87	11,000.00	(6,419.13)	41.64 %
Other					
420401 - Art Supplies	0.00	0.00	250.00	(250.00)	0.00 %
420402 - Cooperative Projects/Donations	0.00	196.52	500.00	(303.48)	39.30 %
420404 - Promotional Materials	374.49	971.56	4,000.00	(3,028.44)	24.29 %
420405 - Recognition Banquet & Awards	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420407 - Cooperative Partnerships	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	0.00	100.00	(100.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	374.49	1,168.08	7,350.00	(6,181.92)	15.89 %
Total Information & Education Expenses	2,332.81	16,721.75	70,750.00	(54,028.25)	23.63 %
Operation & Maintenance					
Auto and Truck					
430101 - Auto & Truck Gas	2,715.12	5,450.10	22,000.00	(16,549.90)	24.77 %
430102 - Auto & Truck R&M	1,194.31	2,930.98	7,200.00	(4,269.02)	40.71 %
Total Auto and Truck	3,909.43	8,381.08	29,200.00	(20,818.92)	28.70 %
Building Maintenance					
430201 - Bldg Maintenance	670.00	1,052.44	3,500.00	(2,447.56)	30.07 %
430202 - Office Cleaning	525.00	1,050.00	6,500.00	(5,450.00)	16.15 %
430203 - Garbage Maintenance	50.00	355.16	1,400.00	(1,044.84)	25.37 %
Total Building Maintenance	1,245.00	2,457.60	11,400.00	(8,942.40)	21.56 %
Community Forestry Program					
430300 - Community Forestry	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Community Forestry Program	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Operation and Maintenance					
430401 - Czechland & Homestead	832.77	2,277.35	7,000.00	(4,722.65)	32.53 %
430402 - Equipment Upkeep	1,864.99	3,322.06	12,000.00	(8,677.94)	27.68 %
430403 - Operation & Maintenance	2,214.72	3,028.40	100,000.00	(96,971.60)	3.03 %
430404 - Tree Supplies	0.00	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	1,003.72	7,591.62	60,000.00	(52,408.38)	12.65 %
430407 - Monitoring Wanahoo Dam	4,772.55	8,389.30	16,000.00	(7,610.70)	52.43 %
430408 - Wanahoo Rec Mgmt	8,208.93	21,673.28	60,000.00	(38,326.72)	36.12 %
430409 - Lake Wanahoo Education Building	648.74	1,459.02	15,000.00	(13,540.98)	9.73 %

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

	Month Ending 09/30/2025 <small>MTD Actual</small>	Year To Date 09/30/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Operation and Maintenance	19,546.42	47,741.03	270,250.00	(222,508.97)	17.67 %
Project Repairs					
430503 - Project Repairs - Other	0.00	14,641.66	20,000.00	(5,358.34)	73.21 %
430504 - Rawhide Channel Maintenance	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	14,641.66	22,000.00	(7,358.34)	66.55 %
Stream Bank Stabilization					
430601 - Stream Bank - Perennial Streams	0.00	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	0.00	0.00	10,000.00	(10,000.00)	0.00 %
Total Stream Bank Stabilization	0.00	0.00	15,000.00	(15,000.00)	0.00 %
Wildlife Habitat Programs					
430701 - Wild Nebraska	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Wildlife Habitat Programs	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Other					
430801 - NRCS Flags	0.00	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	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	4.22	17.49	150.00	(132.51)	11.66 %
430805 - IceJam Monitoring	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	4.22	17.49	76,650.00	(76,632.51)	0.02 %
Total Operation & Maintenance	24,705.07	73,238.86	427,500.00	(354,261.14)	17.13 %
Personnel Expenses					
Director Expense					
440101 - Director Meeting Expense	4,563.75	6,083.58	20,000.00	(13,916.42)	30.42 %
440102 - Director Mileage Expense	3,903.90	3,903.90	16,000.00	(12,096.10)	24.40 %
440104 - Computer Stipend	1,275.00	1,275.00	5,700.00	(4,425.00)	22.37 %
Total Director Expense	9,742.65	11,262.48	41,700.00	(30,437.52)	27.01 %
Director Per Diem					
440200 - Director Per Diem	0.00	0.00	30,000.00	(30,000.00)	0.00 %
Total Director Per Diem	0.00	0.00	30,000.00	(30,000.00)	0.00 %
Employee Benefits					
440301 - Dental Insurance	1,815.39	5,446.17	24,000.00	(18,553.83)	22.69 %
440302 - Health Insurance	31,801.00	92,886.33	385,000.00	(292,113.67)	24.13 %
440303 - Retirement Benefit - 414H	7,402.90	21,324.21	89,000.00	(67,675.79)	23.96 %
440304 - Retirement Benefit - 457 Plan	0.00	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	0.00	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	1,937.33	5,811.99	35,000.00	(29,188.01)	16.61 %
440307 - Employee Benefits - Other	(36.49)	(241.37)	2,500.00	(2,741.37)	(9.65) %
440309 - Flexible Spending Fee	40.00	60.00	300.00	(240.00)	20.00 %
440311 - Unemployment Insurance Benefit	0.00	0.00	500.00	(500.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Employee Benefits	42,960.13	125,287.33	548,300.00	(423,012.67)	22.85 %
Payroll Taxes					
440401 - FICA - ER	6,335.01	20,255.59	83,000.00	(62,744.41)	24.40 %
440402 - Medicare - ER	1,576.44	4,832.08	19,500.00	(14,667.92)	24.78 %
Total Payroll Taxes	7,911.45	25,087.67	102,500.00	(77,412.33)	24.48 %
Personnel Expense					
440501 - Personnel Meeting Exp	5,377.65	7,528.42	35,000.00	(27,471.58)	21.51 %
440502 - Personnel Mileage Exp	219.80	280.70	3,500.00	(3,219.30)	8.02 %
440503 - Safety Committee	0.00	142.20	1,000.00	(857.80)	14.22 %

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

	Month Ending 09/30/2025	Year To Date 09/30/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
440504 - Personnel Uniform Exp	19.98	767.98	2,500.00	(1,732.02)	30.72 %
440505 - Personnel Exp-Other	0.00	0.00	1,200.00	(1,200.00)	0.00 %
Total Personnel Expense	5,617.43	8,719.30	43,200.00	(34,480.70)	20.18 %
Salaries					
440601 - Salaries - Administration	21,486.82	63,487.66	276,800.00	(213,312.34)	22.94 %
440602 - Salaries - Clerical	2,507.58	7,397.36	32,800.00	(25,402.64)	22.55 %
440603 - Employee Recognition Program	0.00	0.00	1,300.00	(1,300.00)	0.00 %
440604 - Salaries - I & E	9,478.14	27,960.51	122,600.00	(94,639.49)	22.81 %
440605 - Salaries - Op & Maint	17,598.26	56,181.90	237,600.00	(181,418.10)	23.65 %
440606 - NRCS Support	14,413.38	40,335.56	154,000.00	(113,664.44)	26.19 %
440607 - Salaries - Projects	8,659.20	25,544.64	109,800.00	(84,255.36)	23.26 %
440608 - Salaries - Water	32,828.18	102,627.38	411,500.00	(308,872.62)	24.94 %
440616 - Lake Wanahoo Park Op.	9,639.14	39,114.24	100,000.00	(60,885.76)	39.11 %
Total Salaries	116,610.70	362,649.25	1,446,400.00	(1,083,750.75)	25.07 %
Total Personnel Expenses	182,842.36	533,006.03	2,212,100.00	(1,679,093.97)	24.10 %
Projects Expenses					
Inter-Governmental					
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	0.00	10,000.00	(10,000.00)	0.00 %
450119 - JWMA Dodge Co	5,327.00	10,654.00	23,000.00	(12,346.00)	46.32 %
450123 - Hazard Mitigation Update	2,785.00	12,765.00	19,000.00	(6,235.00)	67.18 %
Total Inter-Governmental	8,112.00	23,419.00	68,000.00	(44,581.00)	34.44 %
Special Projects					
450309 - SA No-Till Conf/Shell Creek	0.00	0.00	1,000.00	(1,000.00)	0.00 %
450407 - Special Projects-Saunders	0.00	0.00	500,000.00	(500,000.00)	0.00 %
Total Special Projects	0.00	0.00	501,000.00	(501,000.00)	0.00 %
Wanahoo					
450506 - Lake Level Mgmt Plan	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450509 - Wanahoo - Other	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanahoo	0.00	0.00	10,000.00	(10,000.00)	0.00 %
Other Projects					
450711 - Leshara	0.00	0.00	31,000.00	(31,000.00)	0.00 %
Total Other Projects	0.00	0.00	31,000.00	(31,000.00)	0.00 %
Platte River Corridor Alliance					
411101 - PRCA - Administration	0.00	0.00	6,843.00	(6,843.00)	0.00 %
411129 - USGS Monitoring at Leshara	0.00	0.00	8,000.00	(8,000.00)	0.00 %
Total Platte River Corridor Alliance	0.00	0.00	14,843.00	(14,843.00)	0.00 %
Total Projects Expenses	8,112.00	23,419.00	624,843.00	(601,424.00)	3.75 %
Water Expenses					
Groundwater Management Plan					
460101 - GWMP - Cost - Share	3,728.45	3,925.45	12,000.00	(8,074.55)	32.71 %
460102 - GWMP - Information & Education	0.00	449.02	1,500.00	(1,050.98)	29.93 %
460103 - GWMP - Nitrogen Classes	0.00	0.00	3,000.00	(3,000.00)	0.00 %
460104 - GWMP - Permits	75.00	75.00	100.00	(25.00)	75.00 %
460110 - Basin Wide Water Plan	0.00	0.00	10,000.00	(10,000.00)	0.00 %
460111 - Flow Meter Maintenance	0.00	0.00	28,000.00	(28,000.00)	0.00 %
Total Groundwater Management Plan	3,803.45	4,449.47	54,600.00	(50,150.53)	8.15 %
Groundwater Programs					

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

	Month Ending 09/30/2025	Year To Date 09/30/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
460201 - Decommissioned Wells	0.00	1,178.54	20,000.00	(18,821.46)	5.89 %
460203 - GW Levels	0.00	0.00	500.00	(500.00)	0.00 %
460204 - GW Quality Program	3,641.00	6,360.13	15,000.00	(8,639.87)	42.40 %
460205 - Mead - NOP	0.00	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	0.00	3,791.62	10,000.00	(6,208.38)	37.92 %
460209 - Groundwater Programs Other	0.00	0.00	28,000.00	(28,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	0.00	18,000.00	(18,000.00)	0.00 %
Total Groundwater Programs	3,641.00	11,330.29	91,850.00	(80,519.71)	12.34 %
Regulatory					
460301 - Chemigation	0.00	36.30	1,000.00	(963.70)	3.63 %
460302 - Irrigation Runoff	0.00	0.00	750.00	(750.00)	0.00 %
Total Regulatory	0.00	36.30	1,750.00	(1,713.70)	2.07 %
Surface Water Programs					
460403 - Stream Flow	4,212.00	8,425.00	18,000.00	(9,575.00)	46.81 %
Total Surface Water Programs	4,212.00	8,425.00	18,000.00	(9,575.00)	46.81 %
Special Projects					
460503 - Special Projects - Other	0.00	0.00	25,000.00	(25,000.00)	0.00 %
460504 - ENWRA	2,500.00	7,500.00	30,000.00	(22,500.00)	25.00 %
460519 - Hydrological Study	12,000.00	22,000.00	152,810.00	(130,810.00)	14.40 %
460521 - Lower Platte Consortium	0.00	0.00	250.00	(250.00)	0.00 %
460522 - Groundwater Management Plan Rev	5,367.25	6,919.75	95,000.00	(88,080.25)	7.28 %
460600 - Source Water Protection/Wellhead Protection	0.00	0.00	120,000.00	(120,000.00)	0.00 %
Total Special Projects	19,867.25	36,419.75	423,060.00	(386,640.25)	8.61 %
Land Treatment					
450201 - Ne Buffer Strip	0.00	0.00	62,000.00	(62,000.00)	0.00 %
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	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	0.00	3,000.00	(3,000.00)	0.00 %
450802 - Wahoo Creek Watershed Plan-319	0.00	0.00	83,000.00	(83,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	1,474.81	127,304.41	557,864.00	(430,559.59)	22.82 %
Total Land Treatment	1,474.81	127,304.41	755,864.00	(628,559.59)	16.84 %
Total Water Expenses	32,998.51	187,965.22	1,345,124.00	(1,157,158.78)	13.97 %
Total Expenses	286,499.87	958,515.39	5,198,240.00	(4,239,724.61)	18.44 %
Total Change in Net Position	66,487.81	337,375.60	7,983,008.00	(7,645,632.40)	4.23 %

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

	Month Ending 09/30/2025 <small>MTD Actual</small>	Year To Date 09/30/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	8,129.25	21,676.50	40,800.00	(19,123.50)	53.13 %
304261 - Other Revenue	(65.18)	(35.28)	2,000.00	(2,035.28)	(1.76) %
Total Rural Water Income	8,064.07	21,641.22	42,800.00	(21,158.78)	50.56 %
Rural Water District Expenses					
570201 - Water Purchase	1,622.17	8,455.20	17,200.00	(8,744.80)	49.16 %
570204 - Testing	515.00	720.00	400.00	320.00	180.00 %
570206 - Repair	0.00	0.00	1,600.00	(1,600.00)	0.00 %
570207 - Other Expenses	0.00	0.00	600.00	(600.00)	0.00 %
570208 - Lpnrnd Adm. Fee	406.47	1,083.83	2,320.00	(1,236.17)	46.72 %
570210 - Health/Life/Vision/LTD - ER	202.67	608.01	2,600.00	(1,991.99)	23.39 %
570211 - Dental - ER	21.72	65.16	300.00	(234.84)	21.72 %
570212 - 414H ER Contributions	71.90	251.64	840.00	(588.36)	29.96 %
570215 - ER Social Security Tax	514.38	730.30	1,160.00	(429.70)	62.96 %
570216 - ER Medicare Tax	25.43	75.93	260.00	(184.07)	29.20 %
570217 - Salaries	300.16	823.34	10,000.00	(9,176.66)	8.23 %
570219 - Fees And Licenses	0.59	44.27	400.00	(355.73)	11.07 %
570220 - Rural Water One-Call	0.84	5.91	50.00	(44.09)	11.82 %
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	200.00	(200.00)	0.00 %
570222 - RW Dues And Memberships	0.00	0.00	220.00	(220.00)	0.00 %
570223 - Rural Water Gasoline	110.44	238.33	600.00	(361.67)	39.72 %
570224 - Rural Water Personnel Meeting	0.00	0.00	480.00	(480.00)	0.00 %
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	21.59	1,000.00	(978.41)	2.16 %
570232 - Rural Water Compensated Absences	0.00	22.04	400.00	(377.96)	5.51 %
Total Rural Water District Expenses	3,791.77	13,145.55	42,030.00	(28,884.45)	31.28 %
Total Change in Net Position	4,272.30	8,495.67	770.00	7,725.67	1,103.33 %

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

	Month Ending 09/30/2025 <small>MTD Actual</small>	Year To Date 09/30/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	4,480.05	14,148.75	61,200.00	(47,051.25)	23.12 %
304275 - Colon Hook Up Fees	0.00	0.00	6,000.00	(6,000.00)	0.00 %
304295 - Colon Sewer Fees	2,633.60	8,044.80	30,000.00	(21,955.20)	26.82 %
304261 - Other Revenue	51.29	199.83	3,000.00	(2,800.17)	6.66 %
Total Rural Water Income	7,164.94	22,393.38	100,200.00	(77,806.62)	22.35 %
Investment Income					
304350 - Colon RW Interest - NPAIT	33.72	103.96	400.00	(296.04)	25.99 %
Total Investment Income	33.72	103.96	400.00	(296.04)	25.99 %
Rural Water District Expenses					
570201 - Water Purchase	1,189.31	4,073.71	25,800.00	(21,726.29)	15.79 %
570204 - Testing	30.00	45.00	600.00	(555.00)	7.50 %
570206 - Repair	0.00	254.69	2,400.00	(2,145.31)	10.61 %
570207 - Other Expenses	0.00	80.30	900.00	(819.70)	8.92 %
570208 - Lpnrnd Adm. Fee	224.00	707.44	3,480.00	(2,772.56)	20.33 %
570210 - Health/Life/Vision/LTD - ER	304.00	912.00	3,900.00	(2,988.00)	23.38 %
570211 - Dental - ER	32.59	97.77	450.00	(352.23)	21.73 %
570212 - 414H ER Contributions	107.84	377.45	1,260.00	(882.55)	29.96 %
570215 - ER Social Security Tax	119.42	442.50	1,740.00	(1,297.50)	25.43 %
570216 - ER Medicare Tax	27.93	103.49	390.00	(286.51)	26.54 %
570217 - Salaries	1,155.18	1,952.67	15,000.00	(13,047.33)	13.02 %
570219 - Fees And Licenses	0.88	66.39	600.00	(533.61)	11.07 %
570220 - Rural Water One-Call	8.45	19.55	75.00	(55.45)	26.07 %
570221 - Rural Water Hand Tools & Supplies	1,343.10	1,353.88	300.00	1,053.88	451.29 %
570222 - RW Dues And Memberships	0.00	0.00	330.00	(330.00)	0.00 %
570223 - Rural Water Gasoline	143.63	216.61	900.00	(683.39)	24.07 %
570224 - Rural Water Personnel Meeting	0.00	0.00	720.00	(720.00)	0.00 %
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	65.44	1,500.00	(1,434.56)	4.36 %
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	115.45	347.76	1,800.00	(1,452.24)	19.32 %
570309 - Colon Sewer Collections	2,633.60	7,900.80	33,000.00	(25,099.20)	23.94 %
570330 - Colon RW Bad Debt Expense	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	7,435.38	19,017.45	102,200.00	(83,182.55)	18.61 %
Total Change in Net Position	(236.72)	3,479.89	(1,600.00)	5,079.89	(217.49) %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>9/30/2025</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2026</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
Capital Improvements - Real Property				
Wahoo Creek (Olsson/Land) WC Easements - \$416,644 WC Additional Dams - \$449,495.68 WC Design/Legal/Flood Reduction Real Estate Svc - \$25,505.74	891,645.42	5,300,000.00	(4,408,354.58)	16.82%
New Office	119,619.60	350,000.00	(230,380.40)	34.18%
Building Furnishings/Infrastructure	1,127.00	160,000.00	(158,873.00)	0.70%
Cottonwood 21A	4,086.23	425,000.00	(420,913.77)	0.96%
Wanhoo FEMA Repairs (Breakwater Repairs/Spilling Basin Rehab) Breakwater Repairs - \$0 Spilling Basin Rehab - \$0 Wanhoo Repairs - \$55,196	55,196.00	1,000,000.00	(944,804.00)	5.52%
Wanhoo Dam Utility Improvements	0.00	15,900.00	(15,900.00)	0.00%
Wanhoo Upgrades	28,072.60	60,000.00	(31,927.40)	46.79%
Czechland Boat Ramp Light	0.00	10,000.00	(10,000.00)	0.00%
Monitoring Wells	0.00	100,000.00	(100,000.00)	0.00%
New Office Utility Extension	0.00	35,000.00	(35,000.00)	0.00%
New Office Landscaping Project	0.00	123,000.00	(123,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	0.00	0.00	0.00%
Total Capital Improvements - Real Property	1,099,746.85	7,578,900.00	(6,479,153.15)	14.51%
Capital Outlay				
Machinery & Equipment (Grass Drill, Turbo Saw/Disc Mulcher Fuel Barrel x2, Tree Cooler)	75,600.00	124,100.00	(48,500.00)	60.92%
Auto and Trucks (Replacement Vehicle)	0.00	38,000.00	(38,000.00)	0.00%
Water Data Base (Longitude 103)	0.00	30,000.00	(30,000.00)	0.00%
RW Billing Software & Reader	0.00	10,000.00	(10,000.00)	0.00%
Other Capital Outlay - Equipment	0.00	0.00	0.00	0.00%
Total Capital Outlay	75,600.00	202,100.00	(126,500.00)	0.00%
Debt Service Payments				
Colon RW Note	0.00	3,355.00	(3,355.00)	0.00%
Total Debt Service Payments	0.00	3,355.00	(3,355.00)	0.00%
Grand Total All Expenses w/o Depreciation	<u>2,166,025.24</u>	<u>13,126,825.00</u>	<u>(10,960,799.76)</u>	<u>16.50%</u>

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

August 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 August 31, 2025, and the related Statements of Activities for the month and two months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

Lincoln, Nebraska

February 3, 2026

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 08/31/2025	Rural Water-Bruno As of 08/31/2025	Rural Water-Colon As of 08/31/2025	All Districts As of 08/31/2025
Assets				
Current Assets				
Cash and Cash Equivalents				
101000 - Change Box	0.00	60.00	90.00	150.00
101200 - Change Box - Game & Parks	150.00	0.00	0.00	150.00
101300 - Change Box - Lake Wanahoo	825.00	0.00	0.00	825.00
102001 - Cash - Union Bank	150,633.37	0.00	0.00	150,633.37
103000 - Cash - County Treasurer	808,644.62	0.00	0.00	808,644.62
104000 - Cash - Education Building Res.	11,835.00	0.00	0.00	11,835.00
111100 - Investments - NRD - NPAIT	2,685.44	0.00	0.00	2,685.44
111105 - Union Bank STFIT	1,485,780.39	0.00	0.00	1,485,780.39
Total Cash and Cash Equivalents	2,460,553.82	60.00	90.00	2,460,703.82
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	2,312,840.27	11,130.14	8,584.51	2,332,554.92
105060 - Due from Bruno Water Fund	195,937.45	0.00	0.00	195,937.45
105070 - Due from Colon Water Fund	3,705.44	0.00	0.00	3,705.44
109000 - Taxes Receivable	555,795.68	0.00	0.00	555,795.68
Total Accounts Receivable	3,068,278.84	11,130.14	8,584.51	3,087,993.49
Total Accounts Receivable, Net	3,068,278.84	11,130.14	8,584.51	3,087,993.49
Inventory				
165503 - Rural Water Inventory	0.00	6,389.25	9,583.86	15,973.11
Total Inventory	0.00	6,389.25	9,583.86	15,973.11
Prepaid Expenses				
116000 - Prepaid Expenses	55,839.74	0.00	0.00	55,839.74
Total Prepaid Expenses	55,839.74	0.00	0.00	55,839.74
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	146,087.06	0.00	0.00	146,087.06
111250 - Investments - Alliance GIS Project	8,735.42	0.00	0.00	8,735.42
111550 - Investments - Elkhorn Breakout	149,444.59	0.00	0.00	149,444.59
111600 - Investments - Wanahoo SRA	498,268.18	0.00	0.00	498,268.18
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	9,813.74	9,813.74
Total Other Current Assets	802,535.25	0.00	9,813.74	812,348.99
Total Current Assets	6,387,207.65	17,579.39	28,072.11	6,432,859.15
Fixed Assets, Net of Depreciation				
Fixed Assets				
140210 - Water Line Capital Improvement	0.00	726,156.51	1,180,075.05	1,906,231.56
140226 - Colon Water Loan Fees	0.00	0.00	2,000.00	2,000.00
160000 - Conservation Property	123,971.00	0.00	0.00	123,971.00
161000 - Land	12,879,416.58	0.00	0.00	12,879,416.58
162000 - Infrastructure	31,911,352.00	0.00	0.00	31,911,352.00
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	5,781,896.94	0.00	0.00	5,781,896.94
165000 - Machinery & Equipment	166,402.67	0.00	0.00	166,402.67
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 Wanahoo Equipment	66,743.35	0.00	0.00	66,743.35
167000 - Auto and Truck	373,215.97	0.00	0.00	373,215.97
169000 - Equipment	5,892.79	0.00	0.00	5,892.79
169100 - Office Equipment	61,776.58	0.00	0.00	61,776.58
169200 - Computer Equipment	87,301.47	0.00	0.00	87,301.47
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 08/31/2025	Rural Water-Bruno As of 08/31/2025	Rural Water-Colon As of 08/31/2025	All Districts As of 08/31/2025
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	340,295.00	0.00	0.00	340,295.00
169700 - GW Monitoring Equipment	129,185.43	0.00	0.00	129,185.43
Total Fixed Assets	53,713,426.41	746,667.69	1,212,841.83	55,672,935.93
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	862.55	862.55
162900 - Accum Depr - Infra. & Land Imp.	5,098,379.15	0.00	0.00	5,098,379.15
164000 - Accum Depr - Buildings	162,656.74	0.00	0.00	162,656.74
165700 - Accum Depr - Water Line	0.00	157,873.23	302,152.60	460,025.83
166000 - Accum Depr - Machinery & Equipment	665,376.59	14,816.72	22,224.86	702,418.17
168000 - Accum Depr - Auto & Truck	263,819.34	0.00	0.00	263,819.34
169550 - Accum Depr - Master DB Water	139,205.71	0.00	0.00	139,205.71
170000 - Accum Depr - Office Equipment	111,726.67	0.00	0.00	111,726.67
Total Accumulated Depreciation	6,441,164.20	172,689.95	325,240.01	6,939,094.16
Total Property and Equipment	47,272,262.21	573,977.74	887,601.82	48,733,841.77
Total Assets	\$ 53,659,469.86	\$ 591,557.13	\$ 915,673.93	\$ 55,166,700.92
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	559,489.94	1,994.05	3,176.69	564,660.68
201100 - Sewer Collections Payable	0.00	0.00	5,267.20	5,267.20
202060 - Due to General Fund	0.00	195,937.45	3,705.44	199,642.89
Total Accounts Payable	559,489.94	197,931.50	12,149.33	769,570.77
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	847.44	847.44
206001 - Accrued Compensated Absences	251,470.81	4,192.66	6,288.99	261,952.46
208302 - Flexible Spending	1,004.76	0.00	0.00	1,004.76
Total Accrued Liabilities	252,475.57	4,192.66	7,136.43	263,804.66
Other Current Liabilities				
204000 - Deposits	0.00	400.00	3,700.00	4,100.00
204500 - Deferred Income	45,253.01	0.00	0.00	45,253.01
204600 - Education Building Deposits	11,835.00	0.00	0.00	11,835.00
207300 - Sales Tax Payable	12.69	352.70	209.16	574.55
207304 - Sales Tax Payable Czechland	193.55	0.00	0.00	193.55
207305 - Lodging Tax Czechland	337.30	0.00	0.00	337.30
207306 - Sales Tax Payable Wanahoo	858.61	0.00	0.00	858.61
207307 - Lodging Tax Wanahoo	781.54	0.00	0.00	781.54
231000 - Permits Liability - DEE	5.00	0.00	0.00	5.00
Total Other Current Liabilities	59,276.70	752.70	3,909.16	63,938.56
Total Current Liabilities	871,242.21	202,876.86	23,194.92	1,097,313.99
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	21,330.94	21,330.94
Total Long Term Note Payable	0.00	0.00	21,330.94	21,330.94
Total Long Term Liabilities	0.00	0.00	21,330.94	21,330.94
Total Liabilities	871,242.21	202,876.86	44,525.86	1,118,644.93
Fund Balances				
Net Assets				

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 08/31/2025	Rural Water-Bruno As of 08/31/2025	Rural Water-Colon As of 08/31/2025	All Districts As of 08/31/2025
Net Assets - Not Designated	48,464,341.70	385,812.72	870,459.68	49,720,614.10
Net Assets - Designated				
12 - Districtwide Flood Reduction	3,000,000.00	0.00	0.00	3,000,000.00
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>4,195,191.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,195,191.00</u>
Total Net Assets	<u>52,659,532.70</u>	<u>385,812.72</u>	<u>870,459.68</u>	<u>53,915,805.10</u>
Change in Net Position	128,694.95	2,867.55	688.39	132,250.89
Total Fund Balances	<u>52,788,227.65</u>	<u>388,680.27</u>	<u>871,148.07</u>	<u>54,048,055.99</u>
Total Liabilities and Fund Balance	<u>\$ 53,659,469.86</u>	<u>\$ 591,557.13</u>	<u>\$ 915,673.93</u>	<u>\$ 55,166,700.92</u>

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

	Natural Resources District Month Ending 08/31/2025	Rural Water-Bruno Month Ending 08/31/2025	Rural Water-Colon Month Ending 08/31/2025	All Districts Month Ending 08/31/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	13,675.49	0.00	0.00	13,675.49
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	3,712.50	0.00	0.00	3,712.50
303961 - FEMA - Flood Funds	0.00	0.00	0.00	0.00
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	1,877.30	0.00	0.00	1,877.30
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 19,265.29	\$ 0.00	\$ 0.00	\$ 19,265.29
State Income				
301201 - Natural Resources WQ Fund	10,250.60	0.00	0.00	10,250.60
301202 - Decommissioned Wells	2,229.99	0.00	0.00	2,229.99
301203 - Motor Vehicle Pro-Rate	27.67	0.00	0.00	27.67
301309 - Water Sustainability Fund	1,800.00	0.00	0.00	1,800.00
301310 - Shell Creek NET	2,497.48	0.00	0.00	2,497.48
301321 - NET Grant	27,960.00	0.00	0.00	27,960.00
301325 - JEDI Funding	490,547.91	0.00	0.00	490,547.91
304100 - Lake Wanahoo - Other	407.75	0.00	0.00	407.75
Total State Income	535,721.40	0.00	0.00	535,721.40
Local Income				
304105 - Education Building Rent	1,875.00	0.00	0.00	1,875.00
304112 - Dirt Sales - Wanahoo	524.64	0.00	0.00	524.64
Total Local Income	2,399.64	0.00	0.00	2,399.64
Rural Water Income				
304240 - Water Sales	0.00	8,529.25	5,039.95	13,569.20
304295 - Colon Sewer Fees	0.00	0.00	2,633.60	2,633.60
304261 - Other Revenue	0.00	25.35	82.22	107.57
Total Rural Water Income	0.00	8,554.60	7,755.77	16,310.37
Property Tax Income				
305100 - General Fund Property Taxes-Boone	10.70	0.00	0.00	10.70
305200 - General Fund Property Taxes-Butler	17.44	0.00	0.00	17.44
305300 - General Fund Property Taxes-Colfax	170.91	0.00	0.00	170.91
305400 - General Fund Property Taxes-Dodge	321.60	0.00	0.00	321.60
305600 - General Fund Property Taxes-Platte	22.04	0.00	0.00	22.04
305700 - General Fund Property Taxes-Saunders	4,647.07	0.00	0.00	4,647.07
Total Property Tax Income	5,189.76	0.00	0.00	5,189.76
Investment Income				
311350 - Interest - NPAIT Elkhorn	536.71	0.00	0.00	536.71
311400 - Interest - NPAIT Wanahoo SRA	2,090.53	0.00	0.00	2,090.53
311500 - Interest - NPAIT NRD	9.60	0.00	0.00	9.60
311600 - Interest - STFIT NRD	4,933.73	0.00	0.00	4,933.73
311700 - Interest - UBT NRD	56.19	0.00	0.00	56.19
304350 - Colon RW Interest - NPAIT	0.00	0.00	35.22	35.22
Total Investment Income	7,626.76	0.00	35.22	7,661.98
Miscellaneous Income				
309350 - Sales - Well Permits	200.00	0.00	0.00	200.00
309400 - Sales - Other	375.00	0.00	0.00	375.00
310000 - Chemigation Permits	340.00	0.00	0.00	340.00
310100 - Check Valve Sales	37.24	0.00	0.00	37.24
310200 - Czechland Camping Fees	1,532.24	0.00	0.00	1,532.24
310201 - Wanahoo Park Permits	4,657.00	0.00	0.00	4,657.00
310202 - Lake Wanahoo Camping	14,453.35	0.00	0.00	14,453.35
313000 - Miscellaneous Income	2,700.07	0.00	0.00	2,700.07
315000 - RWD Administrative Fees	678.46	0.00	0.00	678.46
316000 - Employee/Director Reimb	163.33	0.00	0.00	163.33

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

	Natural Resources District Month Ending 08/31/2025	Rural Water-Bruno Month Ending 08/31/2025	Rural Water-Colon Month Ending 08/31/2025	All Districts Month Ending 08/31/2025
Total Miscellaneous Income	25,136.69	0.00	0.00	25,136.69
Total Income	595,339.54	8,554.60	7,790.99	611,685.13
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	2,838.17	0.00	0.00	2,838.17
Total Dues & Membership	2,986.17	0.00	0.00	2,986.17
Fees and Licenses				
410304 - NRD Union Bank Fees	45.52	0.00	0.00	45.52
Total Fees and Licenses	45.52	0.00	0.00	45.52
Insurance				
410501 - Insurance-Auto	1,146.33	0.00	0.00	1,146.33
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
Total Insurance	10,142.85	0.00	0.00	10,142.85
Interest Expense				
410600 - Interest Expense	0.00	0.00	77.04	77.04
Total Interest Expense	0.00	0.00	77.04	77.04
Legal Notices				
410701 - Legal Notices	95.30	0.00	0.00	95.30
Total Legal Notices	95.30	0.00	0.00	95.30
Maintenance Contracts				
410800 - Maintenance Contracts	377.29	0.00	0.00	377.29
Total Maintenance Contracts	377.29	0.00	0.00	377.29
Office Supply & Expense				
410901 - Copier Supplies	244.95	0.00	0.00	244.95
410902 - Office Supplies & Equip	147.98	0.00	0.00	147.98
410906 - Office Expense - Other	8,116.59	0.00	0.00	8,116.59
Total Office Supply & Expense	8,509.52	0.00	0.00	8,509.52
Computer Supply & Expense				
411002 - Computer Consultant	1,825.45	0.00	0.00	1,825.45
411003 - Computer Repairs & Parts	55.00	0.00	0.00	55.00
411004 - Computer Software	1,488.53	0.00	0.00	1,488.53
411006 - Email	414.00	0.00	0.00	414.00
411011 - Computers & Equipment	3,266.91	0.00	0.00	3,266.91
411012 - Website Design & Hosting	2,500.00	0.00	0.00	2,500.00
Total Computer Supply & Expense	9,549.89	0.00	0.00	9,549.89
Postage				
411200 - Postage	78.89	0.00	0.00	78.89
Total Postage	78.89	0.00	0.00	78.89
Professional Services				
411301 - Prof Serv-Accounting	7,700.00	0.00	0.00	7,700.00
411304 - Prof Serv-Legal - General	1,018.00	0.00	0.00	1,018.00
411311 - Washington Expense	2,400.00	0.00	0.00	2,400.00
Total Professional Services	11,118.00	0.00	0.00	11,118.00
Support to Organizations				
411501 - Locally Lead Conservation Groups	250.00	0.00	0.00	250.00
Total Support to Organizations	250.00	0.00	0.00	250.00
Telephone Expense				
411601 - Telephone - Cellular	1,068.86	0.00	0.00	1,068.86
411602 - Local Phone & Internet	865.95	0.00	0.00	865.95
Total Telephone Expense	1,934.81	0.00	0.00	1,934.81
Total Administration Expenses	45,088.24	0.00	77.04	45,165.28
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	100.00	0.00	0.00	100.00
420109 - Education Outreach	202.93	0.00	0.00	202.93
Total Education	302.93	0.00	0.00	302.93
Information				
420201 - Annual Report/Viaduct	1,110.00	0.00	0.00	1,110.00
Total Information	1,110.00	0.00	0.00	1,110.00

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

	Natural Resources District Month Ending 08/31/2025	Rural Water-Bruno Month Ending 08/31/2025	Rural Water-Colon Month Ending 08/31/2025	All Districts Month Ending 08/31/2025
Scholarships and Grants				
420308 - Pollinator Program	80.87	0.00	0.00	80.87
Total Scholarships and Grants	80.87	0.00	0.00	80.87
Other				
420402 - Cooperative Projects/Donations	151.98	0.00	0.00	151.98
420404 - Promotional Materials	470.07	0.00	0.00	470.07
Total Other	622.05	0.00	0.00	622.05
Total Information & Education Expenses	2,115.85	0.00	0.00	2,115.85
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,001.94	0.00	0.00	1,001.94
430102 - Auto & Truck R&M	280.00	0.00	0.00	280.00
Total Auto and Truck	1,281.94	0.00	0.00	1,281.94
Building Maintenance				
430201 - Bldg Maintenance	115.36	0.00	0.00	115.36
430202 - Office Cleaning	525.00	0.00	0.00	525.00
430203 - Garbage Maintenance	203.44	0.00	0.00	203.44
Total Building Maintenance	843.80	0.00	0.00	843.80
Operation and Maintenance				
430401 - Czechland & Homestead	447.51	0.00	0.00	447.51
430402 - Equipment Upkeep	66.58	0.00	0.00	66.58
430403 - Operation & Maintenance	440.28	0.00	0.00	440.28
430406 - Wanahoo Park Operation	2,695.79	0.00	0.00	2,695.79
430408 - Wanahoo Rec Mgmt	5,489.43	0.00	0.00	5,489.43
430409 - Lake Wanahoo Education Building	267.47	0.00	0.00	267.47
Total Operation and Maintenance	9,407.06	0.00	0.00	9,407.06
Project Repairs				
430503 - Project Repairs - Other	14,641.66	0.00	0.00	14,641.66
Total Project Repairs	14,641.66	0.00	0.00	14,641.66
Other				
430804 - O&M One-Call Services	1.64	0.00	0.00	1.64
Total Other	1.64	0.00	0.00	1.64
Total Operation & Maintenance	26,176.10	0.00	0.00	26,176.10
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	1,353.83	0.00	0.00	1,353.83
Total Director Expense	1,353.83	0.00	0.00	1,353.83
Employee Benefits				
440301 - Dental Insurance	1,815.39	0.00	0.00	1,815.39
440302 - Health Insurance	29,370.12	0.00	0.00	29,370.12
440303 - Retirement Benefit - 414H	10,817.81	0.00	0.00	10,817.81
440306 - Workmans Comp Benefit	1,937.33	0.00	0.00	1,937.33
440307 - Employee Benefits - Other	(174.36)	0.00	0.00	(174.36)
440309 - Flexible Spending Fee	20.00	0.00	0.00	20.00
Total Employee Benefits	43,786.29	0.00	0.00	43,786.29
Payroll Taxes				
440401 - FICA - ER	10,968.19	0.00	0.00	10,968.19
440402 - Medicare - ER	2,565.15	0.00	0.00	2,565.15
Total Payroll Taxes	13,533.34	0.00	0.00	13,533.34
Personnel Expense				
440501 - Personnel Meeting Exp	207.30	0.00	0.00	207.30
440502 - Personnel Mileage Exp	25.20	0.00	0.00	25.20
440503 - Safety Committee	142.20	0.00	0.00	142.20
Total Personnel Expense	374.70	0.00	0.00	374.70
Salaries				
440601 - Salaries - Administration	32,230.23	0.00	0.00	32,230.23
440602 - Salaries - Clerical	3,761.37	0.00	0.00	3,761.37
440604 - Salaries - I & E	14,217.21	0.00	0.00	14,217.21
440605 - Salaries - Op & Maint	29,995.08	0.00	0.00	29,995.08
440606 - NRCS Support	20,696.32	0.00	0.00	20,696.32
440607 - Salaries - Projects	12,988.80	0.00	0.00	12,988.80
440608 - Salaries - Water	53,184.72	0.00	0.00	53,184.72
440616 - Lake Wanahoo Park Op.	22,343.27	0.00	0.00	22,343.27
Total Salaries	189,417.00	0.00	0.00	189,417.00

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

	Natural Resources District Month Ending 08/31/2025	Rural Water-Bruno Month Ending 08/31/2025	Rural Water-Colon Month Ending 08/31/2025	All Districts Month Ending 08/31/2025
Total Personnel Expenses	248,465.16	0.00	0.00	248,465.16
Projects Expenses				
Inter-Governmental				
450123 - Hazard Mitigation Update	4,950.00	0.00	0.00	4,950.00
Total Inter-Governmental	4,950.00	0.00	0.00	4,950.00
Total Projects Expenses	4,950.00	0.00	0.00	4,950.00
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	197.00	0.00	0.00	197.00
Total Groundwater Management Plan	197.00	0.00	0.00	197.00
Groundwater Programs				
460204 - GW Quality Program	1,359.33	0.00	0.00	1,359.33
460206 - Monitoring Wells	35.95	0.00	0.00	35.95
Total Groundwater Programs	1,395.28	0.00	0.00	1,395.28
Regulatory				
460301 - Chemigation	24.55	0.00	0.00	24.55
Total Regulatory	24.55	0.00	0.00	24.55
Special Projects				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460519 - Hydrological Study	3,000.00	0.00	0.00	3,000.00
460522 - Groundwater Management Plan Rev	1,552.50	0.00	0.00	1,552.50
Total Special Projects	7,052.50	0.00	0.00	7,052.50
Land Treatment				
450803 - Shell Creek Watershed Plan 319	16,172.97	0.00	0.00	16,172.97
Total Land Treatment	16,172.97	0.00	0.00	16,172.97
Total Water Expenses	24,842.30	0.00	0.00	24,842.30
Rural Water District Expenses				
570201 - Water Purchase	0.00	1,671.65	1,503.91	3,175.56
570204 - Testing	0.00	205.00	15.00	220.00
570206 - Repair	0.00	0.00	254.69	254.69
570208 - Lpnrd Adm. Fee	0.00	426.46	252.00	678.46
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	107.84	161.77	269.61
570215 - ER Social Security Tax	0.00	160.80	202.83	363.63
570216 - ER Medicare Tax	0.00	37.61	47.44	85.05
570217 - Salaries	0.00	487.76	1,350.49	1,838.25
570219 - Fees And Licenses	0.00	26.55	39.83	66.38
570220 - Rural Water One-Call	0.00	3.28	5.74	9.02
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	10.78	10.78
570231 - Rural Water Equipment Upkeep	0.00	21.59	65.44	87.03
570232 - Rural Water Compensated Absences	0.00	22.04	0.00	22.04
570308 - Colon Meter House Expense	0.00	0.00	123.79	123.79
570309 - Colon Sewer Collections	0.00	0.00	2,633.60	2,633.60
Total Rural Water District Expenses	0.00	3,394.97	7,003.90	10,398.87
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	71,106.51	677.91	1,432.90	73,217.32
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	71,106.51	677.91	1,437.07	73,221.49
Total Depreciation Expense	71,106.51	677.91	1,437.07	73,221.49
Total Expenses	422,744.16	4,072.88	8,518.01	435,335.05
Total Change in Net Position	\$ 172,595.38	\$ 4,481.72	\$ (727.02)	\$ 176,350.08

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

	Natural Resources District Year To Date 08/31/2025	Rural Water-Bruno Year To Date 08/31/2025	Rural Water-Colon Year To Date 08/31/2025	All Districts Year To Date 08/31/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	14,810.41	0.00	0.00	14,810.41
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	7,485.00	0.00	0.00	7,485.00
303961 - FEMA - Flood Funds	41,397.00	0.00	0.00	41,397.00
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	6,899.50	0.00	0.00	6,899.50
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	4,086.23	0.00	0.00	4,086.23
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 74,678.14	\$ 0.00	\$ 0.00	\$ 74,678.14
State Income				
301201 - Natural Resources WQ Fund	10,250.60	0.00	0.00	10,250.60
301202 - Decommissioned Wells	2,229.99	0.00	0.00	2,229.99
301203 - Motor Vehicle Pro-Rate	259.95	0.00	0.00	259.95
301309 - Water Sustainability Fund	6,000.00	0.00	0.00	6,000.00
301310 - Shell Creek NET	111,699.26	0.00	0.00	111,699.26
301321 - NET Grant	27,960.00	0.00	0.00	27,960.00
301325 - JEDI Funding	618,448.40	0.00	0.00	618,448.40
304100 - Lake Wanahoo - Other	2,191.08	0.00	0.00	2,191.08
Total State Income	779,039.28	0.00	0.00	779,039.28
Local Income				
304105 - Education Building Rent	3,412.50	0.00	0.00	3,412.50
304112 - Dirt Sales - Wanahoo	1,046.15	0.00	0.00	1,046.15
304500 - JWMAB	3,395.25	0.00	0.00	3,395.25
Total Local Income	7,853.90	0.00	0.00	7,853.90
Rural Water Income				
304240 - Water Sales	0.00	13,547.25	9,668.70	23,215.95
304295 - Colon Sewer Fees	0.00	0.00	5,411.20	5,411.20
304261 - Other Revenue	0.00	29.90	148.54	178.44
Total Rural Water Income	0.00	13,577.15	15,228.44	28,805.59
Property Tax Income				
305100 - General Fund Property Taxes-Boone	3,582.77	0.00	0.00	3,582.77
305200 - General Fund Property Taxes-Butler	26.53	0.00	0.00	26.53
305300 - General Fund Property Taxes-Coffax	196.41	0.00	0.00	196.41
305400 - General Fund Property Taxes-Dodge	338.32	0.00	0.00	338.32
305500 - General Fund Property Taxes-Madison	13.54	0.00	0.00	13.54
305600 - General Fund Property Taxes-Platte	61.07	0.00	0.00	61.07
305700 - General Fund Property Taxes-Saunders	4,699.53	0.00	0.00	4,699.53
Total Property Tax Income	8,918.17	0.00	0.00	8,918.17
Investment Income				
311350 - Interest - NPAIT Elkhorn	1,070.24	0.00	0.00	1,070.24
311400 - Interest - NPAIT Wanahoo SRA	4,226.52	0.00	0.00	4,226.52
311500 - Interest - NPAIT NRD	19.21	0.00	0.00	19.21
311600 - Interest - STFIT NRD	12,023.94	0.00	0.00	12,023.94
311700 - Interest - UBT NRD	107.70	0.00	0.00	107.70
304350 - Colon RW Interest - NPAIT	0.00	0.00	70.24	70.24
Total Investment Income	17,447.61	0.00	70.24	17,517.85
Miscellaneous Income				
309350 - Sales - Well Permits	200.00	0.00	0.00	200.00
309400 - Sales - Other	450.00	0.00	0.00	450.00
309500 - Equipment Rent	972.60	0.00	0.00	972.60
310000 - Chemigation Permits	850.00	0.00	0.00	850.00
310100 - Check Valve Sales	269.83	0.00	0.00	269.83
310200 - Czechland Camping Fees	3,149.50	0.00	0.00	3,149.50
310201 - Wanahoo Park Permits	11,159.50	0.00	0.00	11,159.50
310202 - Lake Wanahoo Camping	32,173.59	0.00	0.00	32,173.59

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

	Natural Resources District Year To Date 08/31/2025	Rural Water-Bruno Year To Date 08/31/2025	Rural Water-Colon Year To Date 08/31/2025	All Districts Year To Date 08/31/2025
313000 - Miscellaneous Income	4,082.92	0.00	0.00	4,082.92
315000 - RWD Administrative Fees	1,160.80	0.00	0.00	1,160.80
316000 - Employee/Director Reimb	497.47	0.00	0.00	497.47
Total Miscellaneous Income	54,966.21	0.00	0.00	54,966.21
Total Income	942,903.31	13,577.15	15,298.68	971,779.14
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	296.00	0.00	0.00	296.00
410203 - Dues - NARD	5,607.12	0.00	0.00	5,607.12
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
Total Dues & Membership	7,853.12	0.00	0.00	7,853.12
Fees and Licenses				
410304 - NRD Union Bank Fees	96.04	0.00	0.00	96.04
Total Fees and Licenses	96.04	0.00	0.00	96.04
Insurance				
410501 - Insurance-Auto	2,292.66	0.00	0.00	2,292.66
410502 - Insurance-Errors & Omissions	958.50	0.00	0.00	958.50
410504 - Insurance-Liability	11,699.20	0.00	0.00	11,699.20
410505 - Insurance-Property	9,276.34	0.00	0.00	9,276.34
Total Insurance	24,226.70	0.00	0.00	24,226.70
Interest Expense				
410600 - Interest Expense	0.00	0.00	154.08	154.08
Total Interest Expense	0.00	0.00	154.08	154.08
Legal Notices				
410701 - Legal Notices	107.34	0.00	0.00	107.34
Total Legal Notices	107.34	0.00	0.00	107.34
Maintenance Contracts				
410800 - Maintenance Contracts	636.01	0.00	0.00	636.01
Total Maintenance Contracts	636.01	0.00	0.00	636.01
Office Supply & Expense				
410901 - Copier Supplies	244.95	0.00	0.00	244.95
410902 - Office Supplies & Equip	161.27	0.00	0.00	161.27
410906 - Office Expense - Other	14,988.87	0.00	0.00	14,988.87
Total Office Supply & Expense	15,395.09	0.00	0.00	15,395.09
Computer Supply & Expense				
411002 - Computer Consultant	1,825.45	0.00	0.00	1,825.45
411003 - Computer Repairs & Parts	55.00	0.00	0.00	55.00
411004 - Computer Software	1,947.55	0.00	0.00	1,947.55
411006 - Email	828.00	0.00	0.00	828.00
411011 - Computers & Equipment	7,003.36	0.00	0.00	7,003.36
411012 - Website Design & Hosting	2,500.00	0.00	0.00	2,500.00
Total Computer Supply & Expense	14,159.36	0.00	0.00	14,159.36
Postage				
411200 - Postage	165.34	0.00	0.00	165.34
Total Postage	165.34	0.00	0.00	165.34
Professional Services				
411301 - Prof Serv-Accounting	15,400.00	0.00	0.00	15,400.00
411304 - Prof Serv-Legal - General	1,018.00	0.00	0.00	1,018.00
411311 - Washington Expense	4,700.00	0.00	0.00	4,700.00
Total Professional Services	21,118.00	0.00	0.00	21,118.00
Support to Organizations				
411501 - Locally Lead Conservation Groups	1,250.00	0.00	0.00	1,250.00
Total Support to Organizations	1,250.00	0.00	0.00	1,250.00
Telephone Expense				
411601 - Telephone - Cellular	2,035.42	0.00	0.00	2,035.42
411602 - Local Phone & Internet	1,612.99	0.00	0.00	1,612.99
Total Telephone Expense	3,648.41	0.00	0.00	3,648.41
Total Administration Expenses	88,655.41	0.00	154.08	88,809.49
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	100.00	0.00	0.00	100.00
420109 - Education Outreach	1,127.48	0.00	0.00	1,127.48

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

	Natural Resources District Year To Date 08/31/2025	Rural Water-Bruno Year To Date 08/31/2025	Rural Water-Colon Year To Date 08/31/2025	All Districts Year To Date 08/31/2025
Total Education Information	1,227.48	0.00	0.00	1,227.48
420201 - Annual Report/Viaduct	7,259.00	0.00	0.00	7,259.00
420209 - Ktic Ad	248.00	0.00	0.00	248.00
420211 - E-Ads	280.00	0.00	0.00	280.00
Total Information	7,787.00	0.00	0.00	7,787.00
Scholarships and Grants				
420308 - Pollinator Program	80.87	0.00	0.00	80.87
420309 - Middle/High School Natural Resources Grant	4,500.00	0.00	0.00	4,500.00
Total Scholarships and Grants	4,580.87	0.00	0.00	4,580.87
Other				
420402 - Cooperative Projects/Donations	196.52	0.00	0.00	196.52
420404 - Promotional Materials	597.07	0.00	0.00	597.07
Total Other	793.59	0.00	0.00	793.59
Total Information & Education Expenses	14,388.94	0.00	0.00	14,388.94
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	2,734.98	0.00	0.00	2,734.98
430102 - Auto & Truck R&M	1,736.67	0.00	0.00	1,736.67
Total Auto and Truck	4,471.65	0.00	0.00	4,471.65
Building Maintenance				
430201 - Bldg Maintenance	382.44	0.00	0.00	382.44
430202 - Office Cleaning	525.00	0.00	0.00	525.00
430203 - Garbage Maintenance	305.16	0.00	0.00	305.16
Total Building Maintenance	1,212.60	0.00	0.00	1,212.60
Operation and Maintenance				
430401 - Czechland & Homestead	1,444.58	0.00	0.00	1,444.58
430402 - Equipment Upkeep	1,457.07	0.00	0.00	1,457.07
430403 - Operation & Maintenance	813.68	0.00	0.00	813.68
430406 - Wanahoo Park Operation	6,587.90	0.00	0.00	6,587.90
430407 - Monitoring Wanahoo Dam	3,616.75	0.00	0.00	3,616.75
430408 - Wanahoo Rec Mgmt	13,464.35	0.00	0.00	13,464.35
430409 - Lake Wanahoo Education Building	810.28	0.00	0.00	810.28
Total Operation and Maintenance	28,194.61	0.00	0.00	28,194.61
Project Repairs				
430503 - Project Repairs - Other	14,641.66	0.00	0.00	14,641.66
Total Project Repairs	14,641.66	0.00	0.00	14,641.66
Other				
430804 - O&M One-Call Services	13.27	0.00	0.00	13.27
Total Other	13.27	0.00	0.00	13.27
Total Operation & Maintenance	48,533.79	0.00	0.00	48,533.79
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	1,519.83	0.00	0.00	1,519.83
Total Director Expense	1,519.83	0.00	0.00	1,519.83
Employee Benefits				
440301 - Dental Insurance	3,630.78	0.00	0.00	3,630.78
440302 - Health Insurance	61,085.33	0.00	0.00	61,085.33
440303 - Retirement Benefit - 414H	13,921.31	0.00	0.00	13,921.31
440306 - Workmans Comp Benefit	3,874.66	0.00	0.00	3,874.66
440307 - Employee Benefits - Other	(204.88)	0.00	0.00	(204.88)
440309 - Flexible Spending Fee	20.00	0.00	0.00	20.00
Total Employee Benefits	82,327.20	0.00	0.00	82,327.20
Payroll Taxes				
440401 - FICA - ER	13,920.58	0.00	0.00	13,920.58
440402 - Medicare - ER	3,255.64	0.00	0.00	3,255.64
Total Payroll Taxes	17,176.22	0.00	0.00	17,176.22
Personnel Expense				
440501 - Personnel Meeting Exp	2,150.77	0.00	0.00	2,150.77
440502 - Personnel Mileage Exp	60.90	0.00	0.00	60.90
440503 - Safety Committee	142.20	0.00	0.00	142.20
440504 - Personnel Uniform Exp	748.00	0.00	0.00	748.00
Total Personnel Expense	3,101.87	0.00	0.00	3,101.87

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

	Natural Resources District Year To Date 08/31/2025	Rural Water-Bruno Year To Date 08/31/2025	Rural Water-Colon Year To Date 08/31/2025	All Districts Year To Date 08/31/2025
Salaries				
440601 - Salaries - Administration	42,000.84	0.00	0.00	42,000.84
440602 - Salaries - Clerical	4,889.78	0.00	0.00	4,889.78
440604 - Salaries - I & E	18,482.37	0.00	0.00	18,482.37
440605 - Salaries - Op & Maint	38,583.64	0.00	0.00	38,583.64
440606 - NRCS Support	25,922.18	0.00	0.00	25,922.18
440607 - Salaries - Projects	16,885.44	0.00	0.00	16,885.44
440608 - Salaries - Water	69,799.20	0.00	0.00	69,799.20
440616 - Lake Wanhoo Park Op.	29,475.10	0.00	0.00	29,475.10
Total Salaries	246,038.55	0.00	0.00	246,038.55
Total Personnel Expenses	350,163.67	0.00	0.00	350,163.67
Projects Expenses				
Inter-Governmental				
450119 - JWMAB Dodge Co	5,327.00	0.00	0.00	5,327.00
450123 - Hazard Mitigation Update	9,980.00	0.00	0.00	9,980.00
Total Inter-Governmental	15,307.00	0.00	0.00	15,307.00
Total Projects Expenses	15,307.00	0.00	0.00	15,307.00
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	197.00	0.00	0.00	197.00
460102 - GWMP - Information & Education	449.02	0.00	0.00	449.02
Total Groundwater Management Plan	646.02	0.00	0.00	646.02
Groundwater Programs				
460201 - Decommissioned Wells	1,178.54	0.00	0.00	1,178.54
460204 - GW Quality Program	2,719.13	0.00	0.00	2,719.13
460206 - Monitoring Wells	3,791.62	0.00	0.00	3,791.62
Total Groundwater Programs	7,689.29	0.00	0.00	7,689.29
Regulatory				
460301 - Chemigation	36.30	0.00	0.00	36.30
Total Regulatory	36.30	0.00	0.00	36.30
Surface Water Programs				
460403 - Stream Flow	4,213.00	0.00	0.00	4,213.00
Total Surface Water Programs	4,213.00	0.00	0.00	4,213.00
Special Projects				
460504 - ENWRA	5,000.00	0.00	0.00	5,000.00
460519 - Hydrological Study	10,000.00	0.00	0.00	10,000.00
460522 - Groundwater Management Plan Rev	1,552.50	0.00	0.00	1,552.50
Total Special Projects	16,552.50	0.00	0.00	16,552.50
Land Treatment				
450803 - Shell Creek Watershed Plan 319	125,829.60	0.00	0.00	125,829.60
Total Land Treatment	125,829.60	0.00	0.00	125,829.60
Total Water Expenses	154,966.71	0.00	0.00	154,966.71
Rural Water District Expenses				
570201 - Water Purchase	0.00	6,833.03	2,884.40	9,717.43
570204 - Testing	0.00	205.00	15.00	220.00
570206 - Repair	0.00	0.00	254.69	254.69
570207 - Other Expenses	0.00	0.00	80.30	80.30
570208 - Lpnrnd Adm. Fee	0.00	677.36	483.44	1,160.80
570210 - Health/Life/Vision/LTD - ER	0.00	405.34	608.00	1,013.34
570211 - Dental - ER	0.00	43.44	65.18	108.62
570212 - 414H ER Contributions	0.00	179.74	269.61	449.35
570215 - ER Social Security Tax	0.00	215.92	323.08	539.00
570216 - ER Medicare Tax	0.00	50.50	75.56	126.06
570217 - Salaries	0.00	523.18	797.49	1,320.67
570219 - Fees And Licenses	0.00	43.68	65.51	109.19
570220 - Rural Water One-Call	0.00	5.07	11.10	16.17
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	10.78	10.78
570223 - Rural Water Gasoline	0.00	127.89	72.98	200.87
570231 - Rural Water Equipment Upkeep	0.00	21.59	65.44	87.03
570232 - Rural Water Compensated Absences	0.00	22.04	0.00	22.04
570308 - Colon Meter House Expense	0.00	0.00	232.31	232.31
570309 - Colon Sewer Collections	0.00	0.00	5,267.20	5,267.20
Total Rural Water District Expenses	0.00	9,353.78	11,582.07	20,935.85
Depreciation Expense				
Depreciation				

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

	Natural Resources District Year To Date 08/31/2025	Rural Water-Bruno Year To Date 08/31/2025	Rural Water-Colon Year To Date 08/31/2025	All Districts Year To Date 08/31/2025
908000 - Depreciation Expense	142,192.84	1,355.82	2,865.80	146,414.46
908350 - Amortization Expense - Colon	0.00	0.00	8.34	8.34
Total Depreciation	142,192.84	1,355.82	2,874.14	146,422.80
Total Depreciation Expense	142,192.84	1,355.82	2,874.14	146,422.80
Total Expenses	814,208.36	10,709.60	14,610.29	839,528.25
Total Change in Net Position	\$ 128,694.95	\$ 2,867.55	\$ 688.39	\$ 132,250.89

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

	Month Ending 08/31/2025 <small>MTD Actual</small>	Year To Date 08/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Income					
Federal Income					
303206 - Wahoo Creek 319 Grant	0.00	0.00	50,000.00	(50,000.00)	0.00 %
303207 - Shell Creek 319 Grant	13,675.49	14,810.41	361,046.00	(346,235.59)	4.10 %
303225 - Wahoo Creek WS PL566	0.00	0.00	1,350,000.00	(1,350,000.00)	0.00 %
303960 - Hazard Mitigation - Federal	3,712.50	7,485.00	14,000.00	(6,515.00)	53.46 %
303961 - FEMA - Flood Funds	0.00	41,397.00	750,000.00	(708,603.00)	5.52 %
303962 - NEMA - Flood Funds	0.00	6,899.50	125,000.00	(118,100.50)	5.52 %
303963 - FEMA - 428 Funds	0.00	0.00	951,000.00	(951,000.00)	0.00 %
303964 - Federal - NRCS	1,877.30	4,086.23	425,000.00	(420,913.77)	0.96 %
303967 - SWP - NWQI	0.00	0.00	60,000.00	(60,000.00)	0.00 %
Total Federal Income	19,265.29	74,678.14	4,086,046.00	(4,011,367.86)	1.83 %
State Income					
301201 - Natural Resources WQ Fund	10,250.60	10,250.60	50,000.00	(39,749.40)	20.50 %
301202 - Decommissioned Wells	2,229.99	2,229.99	5,000.00	(2,770.01)	44.60 %
301203 - Motor Vehicle Pro-Rate	27.67	259.95	8,400.00	(8,140.05)	3.09 %
301309 - Water Sustainability Fund	1,800.00	6,000.00	92,000.00	(86,000.00)	6.52 %
301310 - Shell Creek NET	2,497.48	111,699.26	196,818.00	(85,118.74)	56.75 %
301321 - NET Grant	27,960.00	27,960.00	27,960.00	0.00	100.00 %
301325 - JEDI Funding	490,547.91	618,448.40	4,500,000.00	(3,881,551.60)	13.74 %
301900 - State Grant - NE Buffer Strip	0.00	0.00	62,000.00	(62,000.00)	0.00 %
304100 - Lake Wanahoo - Other	407.75	2,191.08	25,000.00	(22,808.92)	8.76 %
Total State Income	535,721.40	779,039.28	4,967,178.00	(4,188,138.72)	15.68 %
Local Income					
304105 - Education Building Rent	1,875.00	3,412.50	17,000.00	(13,587.50)	20.07 %
304112 - Dirt Sales - Wanahoo	524.64	1,046.15	7,500.00	(6,453.85)	13.95 %
304400 - Flow Meter Maint. Reimb.	0.00	0.00	500.00	(500.00)	0.00 %
304500 - JWMAB	0.00	3,395.25	17,223.00	(13,827.75)	19.71 %
Total Local Income	2,399.64	7,853.90	42,223.00	(34,369.10)	18.60 %
Property Tax Income					
305100 - General Fund Property Taxes-Boone	10.70	3,582.77	96,000.00	(92,417.23)	3.73 %
305200 - General Fund Property Taxes-Butler	17.44	26.53	370,000.00	(369,973.47)	0.01 %
305300 - General Fund Property Taxes-Colfax	170.91	196.41	318,500.00	(318,303.59)	0.06 %
305400 - General Fund Property Taxes-Dodge	321.60	338.32	1,064,000.00	(1,063,661.68)	0.03 %
305500 - General Fund Property Taxes-Madison	0.00	13.54	48,500.00	(48,486.46)	0.03 %
305600 - General Fund Property Taxes-Platte	22.04	61.07	401,000.00	(400,938.93)	0.02 %
305700 - General Fund Property Taxes-Saunders	4,647.07	4,699.53	1,185,000.00	(1,180,300.47)	0.40 %
Total Property Tax Income	5,189.76	8,918.17	3,483,000.00	(3,474,081.83)	0.26 %
Investment Income					
311350 - Interest - NPAIT Elkhorn	536.71	1,070.24	6,000.00	(4,929.76)	17.84 %
311400 - Interest - NPAIT Wanahoo SRA	2,090.53	4,226.52	25,000.00	(20,773.48)	16.91 %
311500 - Interest - NPAIT NRD	9.60	19.21	100.00	(80.79)	19.21 %
311600 - Interest - STFIT NRD	4,933.73	12,023.94	120,000.00	(107,976.06)	10.02 %
311700 - Interest - UBT NRD	56.19	107.70	800.00	(692.30)	13.46 %
Total Investment Income	7,626.76	17,447.61	151,900.00	(134,452.39)	11.49 %
Miscellaneous Income					
309100 - Sales - Trees	0.00	0.00	16,000.00	(16,000.00)	0.00 %
309350 - Sales - Well Permits	200.00	200.00	1,500.00	(1,300.00)	13.33 %

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

	Month Ending 08/31/2025 <small>MTD Actual</small>	Year To Date 08/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
309360 - Sales - Sample Kits	0.00	0.00	4,000.00	(4,000.00)	0.00 %
309400 - Sales - Other	375.00	450.00	1,800.00	(1,350.00)	25.00 %
309500 - Equipment Rent	0.00	972.60	6,500.00	(5,527.40)	14.96 %
310000 - Chemigation Permits	340.00	850.00	24,000.00	(23,150.00)	3.54 %
310100 - Check Valve Sales	37.24	269.83	1,500.00	(1,230.17)	17.99 %
310200 - Czechland Camping Fees	1,532.24	3,149.50	13,000.00	(9,850.50)	24.23 %
310201 - Wanahoo Park Permits	4,657.00	11,159.50	65,000.00	(53,840.50)	17.17 %
310202 - Lake Wanahoo Camping	14,453.35	32,173.59	120,000.00	(87,826.41)	26.81 %
312000 - Salaries-Other NRD	0.00	0.00	104,101.00	(104,101.00)	0.00 %
313000 - Miscellaneous Income	2,700.07	4,082.92	10,000.00	(5,917.08)	40.83 %
315000 - RWD Administrative Fees	678.46	1,160.80	5,500.00	(4,339.20)	21.11 %
316000 - Employee/Director Reimb	163.33	497.47	3,000.00	(2,502.53)	16.58 %
317000 - Loss Or Gain On Sale Of Assets	0.00	0.00	50,000.00	(50,000.00)	0.00 %
318000 - Special Project Income	0.00	0.00	25,000.00	(25,000.00)	0.00 %
Total Miscellaneous Income	25,136.69	54,966.21	450,901.00	(395,934.79)	12.19 %
Total Income	595,339.54	942,903.31	13,181,248.00	(12,238,344.69)	7.15 %
Expenses					
Administration Expenses					
Dues & Membership					
410201 - Dues & Membership - Chamber	0.00	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	148.00	296.00	1,776.00	(1,480.00)	16.67 %
410203 - Dues - NARD	2,838.17	5,607.12	33,227.00	(27,619.88)	16.88 %
410204 - Dues - NWRA	0.00	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	0.00	0.00	3,200.00	(3,200.00)	0.00 %
Total Dues & Membership	2,986.17	7,853.12	40,603.00	(32,749.88)	19.34 %
Fees and Licenses					
410302 - NRD Fees And Licenses	0.00	0.00	20,000.00	(20,000.00)	0.00 %
410304 - NRD Union Bank Fees	45.52	96.04	600.00	(503.96)	16.01 %
Total Fees and Licenses	45.52	96.04	20,600.00	(20,503.96)	0.47 %
GIS					
410401 - GIS Activities	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total GIS	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Insurance					
410501 - Insurance-Auto	1,146.33	2,292.66	16,000.00	(13,707.34)	14.33 %
410502 - Insurance-Errors & Omissions	479.25	958.50	7,100.00	(6,141.50)	13.50 %
410504 - Insurance-Liability	5,849.60	11,699.20	71,000.00	(59,300.80)	16.48 %
410505 - Insurance-Property	2,667.67	9,276.34	50,000.00	(40,723.66)	18.55 %
Total Insurance	10,142.85	24,226.70	144,100.00	(119,873.30)	16.81 %
Legal Notices					
410701 - Legal Notices	95.30	107.34	4,000.00	(3,892.66)	2.68 %
410702 - Other Notices and Advertising	0.00	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	95.30	107.34	4,100.00	(3,992.66)	2.62 %
Maintenance Contracts					
410800 - Maintenance Contracts	377.29	636.01	9,000.00	(8,363.99)	7.07 %
Total Maintenance Contracts	377.29	636.01	9,000.00	(8,363.99)	7.07 %
Office Supply & Expense					
410901 - Copier Supplies	244.95	244.95	1,000.00	(755.05)	24.50 %
410902 - Office Supplies & Equip	147.98	161.27	6,000.00	(5,838.73)	2.69 %
410903 - Franklin Supplies	0.00	0.00	500.00	(500.00)	0.00 %

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

	Month Ending 08/31/2025	Year To Date 08/31/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
410904 - Letterhead, Envelopes & Forms	0.00	0.00	3,500.00	(3,500.00)	0.00 %
410905 - Reference Books	0.00	0.00	1,000.00	(1,000.00)	0.00 %
410906 - Office Expense - Other	8,116.59	14,988.87	9,500.00	5,488.87	157.78 %
Total Office Supply & Expense	8,509.52	15,395.09	21,500.00	(6,104.91)	71.61 %
Computer Supply & Expense					
411002 - Computer Consultant	1,825.45	1,825.45	28,000.00	(26,174.55)	6.52 %
411003 - Computer Repairs & Parts	55.00	55.00	5,000.00	(4,945.00)	1.10 %
411004 - Computer Software	1,488.53	1,947.55	13,500.00	(11,552.45)	14.43 %
411005 - Computer Magazines/Video	0.00	0.00	100.00	(100.00)	0.00 %
411006 - Email	414.00	828.00	1,000.00	(172.00)	82.80 %
411011 - Computers & Equipment	3,266.91	7,003.36	16,000.00	(8,996.64)	43.77 %
411012 - Website Design & Hosting	2,500.00	2,500.00	5,350.00	(2,850.00)	46.73 %
Total Computer Supply & Expense	9,549.89	14,159.36	68,950.00	(54,790.64)	20.54 %
Postage					
411200 - Postage	78.89	165.34	7,000.00	(6,834.66)	2.36 %
Total Postage	78.89	165.34	7,000.00	(6,834.66)	2.36 %
Professional Services					
411301 - Prof Serv-Accounting	7,700.00	15,400.00	97,020.00	(81,620.00)	15.87 %
411302 - Prof Serv-Annual Audit	0.00	0.00	15,650.00	(15,650.00)	0.00 %
411304 - Prof Serv-Legal - General	1,018.00	1,018.00	15,000.00	(13,982.00)	6.79 %
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	3,600.00	(3,600.00)	0.00 %
411311 - Washington Expense	2,400.00	4,700.00	28,800.00	(24,100.00)	16.32 %
Total Professional Services	11,118.00	21,118.00	163,070.00	(141,952.00)	12.95 %
Rent Expense					
411400 - Rent Expense	0.00	0.00	1,500.00	(1,500.00)	0.00 %
Total Rent Expense	0.00	0.00	1,500.00	(1,500.00)	0.00 %
Support to Organizations					
411501 - Locally Lead Conservation Groups	250.00	1,250.00	1,500.00	(250.00)	83.33 %
411502 - R C & D Organizations	0.00	0.00	500.00	(500.00)	0.00 %
Total Support to Organizations	250.00	1,250.00	2,000.00	(750.00)	62.50 %
Telephone Expense					
411601 - Telephone - Cellular	1,068.86	2,035.42	12,500.00	(10,464.58)	16.28 %
411602 - Local Phone & Internet	865.95	1,612.99	9,000.00	(7,387.01)	17.92 %
Total Telephone Expense	1,934.81	3,648.41	21,500.00	(17,851.59)	16.97 %
Utilities					
411700 - Utilities Expense	0.00	0.00	12,000.00	(12,000.00)	0.00 %
Total Utilities	0.00	0.00	12,000.00	(12,000.00)	0.00 %
Total Administration Expenses	45,088.24	88,655.41	517,923.00	(429,267.59)	17.12 %
Information & Education Expenses					
Education					
420103 - Land & Range Judging Contest	100.00	100.00	2,000.00	(1,900.00)	5.00 %
420104 - Outdoor Classrooms	0.00	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	0.00	0.00	500.00	(500.00)	0.00 %
420107 - Water Testing Event	0.00	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420109 - Education Outreach	202.93	1,127.48	3,000.00	(1,872.52)	37.58 %
Total Education	302.93	1,227.48	11,500.00	(10,272.52)	10.67 %
Information					

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

	Month Ending 08/31/2025	Year To Date 08/31/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
420201 - Annual Report/Viaduct	1,110.00	7,259.00	18,000.00	(10,741.00)	40.33 %
420202 - Books And Pamphlets	0.00	0.00	800.00	(800.00)	0.00 %
420203 - Expositions And Display	0.00	0.00	2,000.00	(2,000.00)	0.00 %
420205 - Phrography, Cameras, Video	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420209 - Ktic Ad	0.00	248.00	8,500.00	(8,252.00)	2.92 %
420211 - E-Ads	0.00	280.00	0.00	280.00	0.00 %
420212 - TV Promotion	0.00	0.00	3,500.00	(3,500.00)	0.00 %
420213 - Promotion Videos	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Information	1,110.00	7,787.00	40,900.00	(33,113.00)	19.04 %
Scholarships and Grants					
420305 - Camp And Workshop Scholarships	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420308 - Pollinator Program	80.87	80.87	500.00	(419.13)	16.17 %
420309 - Middle/High School Natural Resources Grant	0.00	4,500.00	4,500.00	0.00	100.00 %
Total Scholarships and Grants	80.87	4,580.87	11,000.00	(6,419.13)	41.64 %
Other					
420401 - Art Supplies	0.00	0.00	250.00	(250.00)	0.00 %
420402 - Cooperative Projects/Donations	151.98	196.52	500.00	(303.48)	39.30 %
420404 - Promotional Materials	470.07	597.07	4,000.00	(3,402.93)	14.93 %
420405 - Recognition Banquet & Awards	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420407 - Cooperative Partnerships	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	0.00	100.00	(100.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	622.05	793.59	7,350.00	(6,556.41)	10.80 %
Total Information & Education Expenses	2,115.85	14,388.94	70,750.00	(56,361.06)	20.34 %
Operation & Maintenance					
Auto and Truck					
430101 - Auto & Truck Gas	1,001.94	2,734.98	22,000.00	(19,265.02)	12.43 %
430102 - Auto & Truck R&M	280.00	1,736.67	7,200.00	(5,463.33)	24.12 %
Total Auto and Truck	1,281.94	4,471.65	29,200.00	(24,728.35)	15.31 %
Building Maintenance					
430201 - Bldg Maintenance	115.36	382.44	3,500.00	(3,117.56)	10.93 %
430202 - Office Cleaning	525.00	525.00	6,500.00	(5,975.00)	8.08 %
430203 - Garbage Maintenance	203.44	305.16	1,400.00	(1,094.84)	21.80 %
Total Building Maintenance	843.80	1,212.60	11,400.00	(10,187.40)	10.64 %
Community Forestry Program					
430300 - Community Forestry	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Community Forestry Program	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Operation and Maintenance					
430401 - Czechland & Homestead	447.51	1,444.58	7,000.00	(5,555.42)	20.64 %
430402 - Equipment Upkeep	66.58	1,457.07	12,000.00	(10,542.93)	12.14 %
430403 - Operation & Maintenance	440.28	813.68	100,000.00	(99,186.32)	0.81 %
430404 - Tree Supplies	0.00	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	2,695.79	6,587.90	60,000.00	(53,412.10)	10.98 %
430407 - Monitoring Wanahoo Dam	0.00	3,616.75	16,000.00	(12,383.25)	22.60 %
430408 - Wanahoo Rec Mgmt	5,489.43	13,464.35	60,000.00	(46,535.65)	22.44 %
430409 - Lake Wanahoo Education Building	267.47	810.28	15,000.00	(14,189.72)	5.40 %

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

	Month Ending 08/31/2025 <small>MTD Actual</small>	Year To Date 08/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Operation and Maintenance	9,407.06	28,194.61	270,250.00	(242,055.39)	10.43 %
Project Repairs					
430503 - Project Repairs - Other	14,641.66	14,641.66	20,000.00	(5,358.34)	73.21 %
430504 - Rawhide Channel Maintenance	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	14,641.66	14,641.66	22,000.00	(7,358.34)	66.55 %
Stream Bank Stabilization					
430601 - Stream Bank - Perennial Streams	0.00	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	0.00	0.00	10,000.00	(10,000.00)	0.00 %
Total Stream Bank Stabilization	0.00	0.00	15,000.00	(15,000.00)	0.00 %
Wildlife Habitat Programs					
430701 - Wild Nebraska	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Wildlife Habitat Programs	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Other					
430801 - NRCS Flags	0.00	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	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	1.64	13.27	150.00	(136.73)	8.85 %
430805 - IceJam Monitoring	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	1.64	13.27	76,650.00	(76,636.73)	0.02 %
Total Operation & Maintenance	26,176.10	48,533.79	427,500.00	(378,966.21)	11.35 %
Personnel Expenses					
Director Expense					
440101 - Director Meeting Expense	1,353.83	1,519.83	20,000.00	(18,480.17)	7.60 %
440102 - Director Mileage Expense	0.00	0.00	16,000.00	(16,000.00)	0.00 %
440104 - Computer Stipend	0.00	0.00	5,700.00	(5,700.00)	0.00 %
Total Director Expense	1,353.83	1,519.83	41,700.00	(40,180.17)	3.64 %
Director Per Diem					
440200 - Director Per Diem	0.00	0.00	30,000.00	(30,000.00)	0.00 %
Total Director Per Diem	0.00	0.00	30,000.00	(30,000.00)	0.00 %
Employee Benefits					
440301 - Dental Insurance	1,815.39	3,630.78	24,000.00	(20,369.22)	15.13 %
440302 - Health Insurance	29,370.12	61,085.33	385,000.00	(323,914.67)	15.87 %
440303 - Retirement Benefit - 414H	10,817.81	13,921.31	89,000.00	(75,078.69)	15.64 %
440304 - Retirement Benefit - 457 Plan	0.00	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	0.00	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	1,937.33	3,874.66	35,000.00	(31,125.34)	11.07 %
440307 - Employee Benefits - Other	(174.36)	(204.88)	2,500.00	(2,704.88)	(8.20) %
440309 - Flexible Spending Fee	20.00	20.00	300.00	(280.00)	6.67 %
440311 - Unemployment Insurance Benefit	0.00	0.00	500.00	(500.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Employee Benefits	43,786.29	82,327.20	548,300.00	(465,972.80)	15.01 %
Payroll Taxes					
440401 - FICA - ER	10,968.19	13,920.58	83,000.00	(69,079.42)	16.77 %
440402 - Medicare - ER	2,565.15	3,255.64	19,500.00	(16,244.36)	16.70 %
Total Payroll Taxes	13,533.34	17,176.22	102,500.00	(85,323.78)	16.76 %
Personnel Expense					
440501 - Personnel Meeting Exp	207.30	2,150.77	35,000.00	(32,849.23)	6.15 %
440502 - Personnel Mileage Exp	25.20	60.90	3,500.00	(3,439.10)	1.74 %
440503 - Safety Committee	142.20	142.20	1,000.00	(857.80)	14.22 %

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

	Month Ending 08/31/2025 <small>MTD Actual</small>	Year To Date 08/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
440504 - Personnel Uniform Exp	0.00	748.00	2,500.00	(1,752.00)	29.92 %
440505 - Personnel Exp-Other	0.00	0.00	1,200.00	(1,200.00)	0.00 %
Total Personnel Expense	374.70	3,101.87	43,200.00	(40,098.13)	7.18 %
Salaries					
440601 - Salaries - Administration	32,230.23	42,000.84	276,800.00	(234,799.16)	15.17 %
440602 - Salaries - Clerical	3,761.37	4,889.78	32,800.00	(27,910.22)	14.91 %
440603 - Employee Recognition Program	0.00	0.00	1,300.00	(1,300.00)	0.00 %
440604 - Salaries - I & E	14,217.21	18,482.37	122,600.00	(104,117.63)	15.08 %
440605 - Salaries - Op & Maint	29,995.08	38,583.64	237,600.00	(199,016.36)	16.24 %
440606 - NRCS Support	20,696.32	25,922.18	154,000.00	(128,077.82)	16.83 %
440607 - Salaries - Projects	12,988.80	16,885.44	109,800.00	(92,914.56)	15.38 %
440608 - Salaries - Water	53,184.72	69,799.20	411,500.00	(341,700.80)	16.96 %
440616 - Lake Wanahoo Park Op.	22,343.27	29,475.10	100,000.00	(70,524.90)	29.48 %
Total Salaries	189,417.00	246,038.55	1,446,400.00	(1,200,361.45)	17.01 %
Total Personnel Expenses	248,465.16	350,163.67	2,212,100.00	(1,861,936.33)	15.83 %
Projects Expenses					
Inter-Governmental					
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	0.00	10,000.00	(10,000.00)	0.00 %
450119 - JWMA Dodge Co	0.00	5,327.00	23,000.00	(17,673.00)	23.16 %
450123 - Hazard Mitigation Update	4,950.00	9,980.00	19,000.00	(9,020.00)	52.53 %
Total Inter-Governmental	4,950.00	15,307.00	68,000.00	(52,693.00)	22.51 %
Special Projects					
450309 - SA No-Till Conf/Shell Creek	0.00	0.00	1,000.00	(1,000.00)	0.00 %
450407 - Special Projects-Saunders	0.00	0.00	500,000.00	(500,000.00)	0.00 %
Total Special Projects	0.00	0.00	501,000.00	(501,000.00)	0.00 %
Wanahoo					
450506 - Lake Level Mgmt Plan	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450509 - Wanahoo - Other	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanahoo	0.00	0.00	10,000.00	(10,000.00)	0.00 %
Other Projects					
450711 - Leshara	0.00	0.00	31,000.00	(31,000.00)	0.00 %
Total Other Projects	0.00	0.00	31,000.00	(31,000.00)	0.00 %
Platte River Corridor Alliance					
411101 - PRCA - Administration	0.00	0.00	6,843.00	(6,843.00)	0.00 %
411129 - USGS Monitoring at Leshara	0.00	0.00	8,000.00	(8,000.00)	0.00 %
Total Platte River Corridor Alliance	0.00	0.00	14,843.00	(14,843.00)	0.00 %
Total Projects Expenses	4,950.00	15,307.00	624,843.00	(609,536.00)	2.45 %
Water Expenses					
Groundwater Management Plan					
460101 - GWMP - Cost - Share	197.00	197.00	12,000.00	(11,803.00)	1.64 %
460102 - GWMP - Information & Education	0.00	449.02	1,500.00	(1,050.98)	29.93 %
460103 - GWMP - Nitrogen Classes	0.00	0.00	3,000.00	(3,000.00)	0.00 %
460104 - GWMP - Permits	0.00	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	0.00	0.00	10,000.00	(10,000.00)	0.00 %
460111 - Flow Meter Maintenance	0.00	0.00	28,000.00	(28,000.00)	0.00 %
Total Groundwater Management Plan	197.00	646.02	54,600.00	(53,953.98)	1.18 %
Groundwater Programs					

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

	Month Ending 08/31/2025 <small>MTD Actual</small>	Year To Date 08/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
460201 - Decommissioned Wells	0.00	1,178.54	20,000.00	(18,821.46)	5.89 %
460203 - GW Levels	0.00	0.00	500.00	(500.00)	0.00 %
460204 - GW Quality Program	1,359.33	2,719.13	15,000.00	(12,280.87)	18.13 %
460205 - Mead - NOP	0.00	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	35.95	3,791.62	10,000.00	(6,208.38)	37.92 %
460209 - Groundwater Programs Other	0.00	0.00	28,000.00	(28,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	0.00	18,000.00	(18,000.00)	0.00 %
Total Groundwater Programs	1,395.28	7,689.29	91,850.00	(84,160.71)	8.37 %
Regulatory					
460301 - Chemigation	24.55	36.30	1,000.00	(963.70)	3.63 %
460302 - Irrigation Runoff	0.00	0.00	750.00	(750.00)	0.00 %
Total Regulatory	24.55	36.30	1,750.00	(1,713.70)	2.07 %
Surface Water Programs					
460403 - Stream Flow	0.00	4,213.00	18,000.00	(13,787.00)	23.41 %
Total Surface Water Programs	0.00	4,213.00	18,000.00	(13,787.00)	23.41 %
Special Projects					
460503 - Special Projects - Other	0.00	0.00	25,000.00	(25,000.00)	0.00 %
460504 - ENWRA	2,500.00	5,000.00	30,000.00	(25,000.00)	16.67 %
460519 - Hydrological Study	3,000.00	10,000.00	152,810.00	(142,810.00)	6.54 %
460521 - Lower Platte Consortium	0.00	0.00	250.00	(250.00)	0.00 %
460522 - Groundwater Management Plan Rev	1,552.50	1,552.50	95,000.00	(93,447.50)	1.63 %
460600 - Source Water Protection/Wellhead Protection	0.00	0.00	120,000.00	(120,000.00)	0.00 %
Total Special Projects	7,052.50	16,552.50	423,060.00	(406,507.50)	3.91 %
Land Treatment					
450201 - Ne Buffer Strip	0.00	0.00	62,000.00	(62,000.00)	0.00 %
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	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	0.00	3,000.00	(3,000.00)	0.00 %
450802 - Wahoo Creek Watershed Plan-319	0.00	0.00	83,000.00	(83,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	16,172.97	125,829.60	557,864.00	(432,034.40)	22.56 %
Total Land Treatment	16,172.97	125,829.60	755,864.00	(630,034.40)	16.65 %
Total Water Expenses	24,842.30	154,966.71	1,345,124.00	(1,190,157.29)	11.52 %
Total Expenses	351,637.65	672,015.52	5,198,240.00	(4,526,224.48)	12.93 %
Total Change in Net Position	243,701.89	270,887.79	7,983,008.00	(7,712,120.21)	3.39 %

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

	Month Ending 08/31/2025 <small>MTD Actual</small>	Year To Date 08/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	8,529.25	13,547.25	40,800.00	(27,252.75)	33.20 %
304261 - Other Revenue	25.35	29.90	2,000.00	(1,970.10)	1.50 %
Total Rural Water Income	8,554.60	13,577.15	42,800.00	(29,222.85)	31.72 %
Rural Water District Expenses					
570201 - Water Purchase	1,671.65	6,833.03	17,200.00	(10,366.97)	39.73 %
570204 - Testing	205.00	205.00	400.00	(195.00)	51.25 %
570206 - Repair	0.00	0.00	1,600.00	(1,600.00)	0.00 %
570207 - Other Expenses	0.00	0.00	600.00	(600.00)	0.00 %
570208 - Lpnrnd Adm. Fee	426.46	677.36	2,320.00	(1,642.64)	29.20 %
570210 - Health/Life/Vision/LTD - ER	202.67	405.34	2,600.00	(2,194.66)	15.59 %
570211 - Dental - ER	21.72	43.44	300.00	(256.56)	14.48 %
570212 - 414H ER Contributions	107.84	179.74	840.00	(660.26)	21.40 %
570215 - ER Social Security Tax	160.80	215.92	1,160.00	(944.08)	18.61 %
570216 - ER Medicare Tax	37.61	50.50	260.00	(209.50)	19.42 %
570217 - Salaries	487.76	523.18	10,000.00	(9,476.82)	5.23 %
570219 - Fees And Licenses	26.55	43.68	400.00	(356.32)	10.92 %
570220 - Rural Water One-Call	3.28	5.07	50.00	(44.93)	10.14 %
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	200.00	(200.00)	0.00 %
570222 - RW Dues And Memberships	0.00	0.00	220.00	(220.00)	0.00 %
570223 - Rural Water Gasoline	0.00	127.89	600.00	(472.11)	21.32 %
570224 - Rural Water Personnel Meeting	0.00	0.00	480.00	(480.00)	0.00 %
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	21.59	21.59	1,000.00	(978.41)	2.16 %
570232 - Rural Water Compensated Absences	22.04	22.04	400.00	(377.96)	5.51 %
Total Rural Water District Expenses	3,394.97	9,353.78	42,030.00	(32,676.22)	22.26 %
Total Change in Net Position	5,159.63	4,223.37	770.00	3,453.37	548.49 %

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

	Month Ending 08/31/2025 <small>MTD Actual</small>	Year To Date 08/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	5,039.95	9,668.70	61,200.00	(51,531.30)	15.80 %
304275 - Colon Hook Up Fees	0.00	0.00	6,000.00	(6,000.00)	0.00 %
304295 - Colon Sewer Fees	2,633.60	5,411.20	30,000.00	(24,588.80)	18.04 %
304261 - Other Revenue	82.22	148.54	3,000.00	(2,851.46)	4.95 %
Total Rural Water Income	7,755.77	15,228.44	100,200.00	(84,971.56)	15.20 %
Investment Income					
304350 - Colon RW Interest - NPAIT	35.22	70.24	400.00	(329.76)	17.56 %
Total Investment Income	35.22	70.24	400.00	(329.76)	17.56 %
Rural Water District Expenses					
570201 - Water Purchase	1,503.91	2,884.40	25,800.00	(22,915.60)	11.18 %
570204 - Testing	15.00	15.00	600.00	(585.00)	2.50 %
570206 - Repair	254.69	254.69	2,400.00	(2,145.31)	10.61 %
570207 - Other Expenses	0.00	80.30	900.00	(819.70)	8.92 %
570208 - Lpnnrd Adm. Fee	252.00	483.44	3,480.00	(2,996.56)	13.89 %
570210 - Health/Life/Vision/LTD - ER	304.00	608.00	3,900.00	(3,292.00)	15.59 %
570211 - Dental - ER	32.59	65.18	450.00	(384.82)	14.48 %
570212 - 414H ER Contributions	161.77	269.61	1,260.00	(990.39)	21.40 %
570215 - ER Social Security Tax	202.83	323.08	1,740.00	(1,416.92)	18.57 %
570216 - ER Medicare Tax	47.44	75.56	390.00	(314.44)	19.37 %
570217 - Salaries	1,350.49	797.49	15,000.00	(14,202.51)	5.32 %
570219 - Fees And Licenses	39.83	65.51	600.00	(534.49)	10.92 %
570220 - Rural Water One-Call	5.74	11.10	75.00	(63.90)	14.80 %
570221 - Rural Water Hand Tools & Supplies	10.78	10.78	300.00	(289.22)	3.59 %
570222 - RW Dues And Memberships	0.00	0.00	330.00	(330.00)	0.00 %
570223 - Rural Water Gasoline	0.00	72.98	900.00	(827.02)	8.11 %
570224 - Rural Water Personnel Meeting	0.00	0.00	720.00	(720.00)	0.00 %
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	65.44	65.44	1,500.00	(1,434.56)	4.36 %
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	123.79	232.31	1,800.00	(1,567.69)	12.91 %
570309 - Colon Sewer Collections	2,633.60	5,267.20	33,000.00	(27,732.80)	15.96 %
570330 - Colon RW Bad Debt Expense	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	7,003.90	11,582.07	102,200.00	(90,617.93)	11.33 %
Total Change in Net Position	787.09	3,716.61	(1,600.00)	5,316.61	(232.29) %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>8/31/2025</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2026</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
Capital Improvements - Real Property				
Wahoo Creek (Olsson/Land)	618,448.40	5,300,000.00	(4,681,551.60)	11.67%
WC Easements - \$270,144.00				
WC Additional Dams - \$187,370.22				
WC Design/Legal/Flood Reduction Real Estate Svc - \$13,155.71				
New Office	6,881.25	350,000.00	(343,118.75)	1.97%
Building Furnishings/Infrastructure	0.00	160,000.00	(160,000.00)	0.00%
Cottonwood 21A	4,086.23	425,000.00	(420,913.77)	0.96%
Wanhoo FEMA Repairs (Breakwater Repairs/Spilling Basin Rehab)	55,196.00	1,000,000.00	(944,804.00)	5.52%
Breakwater Repairs - \$0				
Spilling Basin Rehab - \$0				
Wanhoo Repairs - \$55,196				
Wanhoo Dam Utility Improvements	0.00	15,900.00	(15,900.00)	0.00%
Wanhoo Upgrades	28,072.60	60,000.00	(31,927.40)	46.79%
Czechland Boat Ramp Light	0.00	10,000.00	(10,000.00)	0.00%
Monitoring Wells	0.00	100,000.00	(100,000.00)	0.00%
New Office Utility Extension	0.00	35,000.00	(35,000.00)	0.00%
New Office Landscaping Project	0.00	123,000.00	(123,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	0.00	0.00	0.00%
Total Capital Improvements - Real Property	712,684.48	7,578,900.00	(6,866,215.52)	9.40%
Capital Outlay				
Machinery & Equipment (Grass Drill, Turbo Saw/Disc Mulcher Fuel Barrel x2, Tree Cooler)	48,100.00	124,100.00	(76,000.00)	38.76%
Auto and Trucks (Replacement Vehicle)	0.00	38,000.00	(38,000.00)	0.00%
Water Data Base (Longitude 103)	0.00	30,000.00	(30,000.00)	0.00%
RW Billing Software & Reader	0.00	10,000.00	(10,000.00)	0.00%
Other Capital Outlay - Equipment	0.00	0.00	0.00	0.00%
Total Capital Outlay	48,100.00	202,100.00	(154,000.00)	0.00%
Debt Service Payments				
Colon RW Note	0.00	3,355.00	(3,355.00)	0.00%
Total Debt Service Payments	0.00	3,355.00	(3,355.00)	0.00%
Grand Total All Expenses w/o Depreciation	1,453,735.85	13,126,825.00	(11,673,089.15)	11.07%

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

July 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 July 31, 2025, and the related Statements of Activities for the month then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

Lincoln, Nebraska

February 3, 2026

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

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

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

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 07/31/2025	Rural Water-Bruno As of 07/31/2025	Rural Water-Colon As of 07/31/2025	All Districts As of 07/31/2025
Assets				
Current Assets				
Cash and Cash Equivalents				
101000 - Change Box	0.00	60.00	90.00	150.00
101200 - Change Box - Game & Parks	150.00	0.00	0.00	150.00
101300 - Change Box - Lake Wanahoo	825.00	0.00	0.00	825.00
102001 - Cash - Union Bank	148,543.99	0.00	0.00	148,543.99
103000 - Cash - County Treasurer	58,020.88	0.00	0.00	58,020.88
104000 - Cash - Education Building Res.	12,235.00	0.00	0.00	12,235.00
111100 - Investments - NRD - NPAIT	2,675.84	0.00	0.00	2,675.84
111105 - Union Bank STFIT	1,478,846.66	0.00	0.00	1,478,846.66
Total Cash and Cash Equivalents	1,701,297.37	60.00	90.00	1,701,447.37
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	2,294,654.69	5,073.37	7,680.30	2,307,408.36
105060 - Due from Bruno Water Fund	191,870.98	0.00	0.00	191,870.98
105070 - Due from Colon Water Fund	6,849.05	0.00	0.00	6,849.05
109000 - Taxes Receivable	1,359,222.87	0.00	0.00	1,359,222.87
Total Accounts Receivable	3,852,597.59	5,073.37	7,680.30	3,865,351.26
Total Accounts Receivable, Net	3,852,597.59	5,073.37	7,680.30	3,865,351.26
Inventory				
165503 - Rural Water Inventory	0.00	6,389.25	9,583.86	15,973.11
Total Inventory	0.00	6,389.25	9,583.86	15,973.11
Prepaid Expenses				
116000 - Prepaid Expenses	39,689.69	0.00	0.00	39,689.69
Total Prepaid Expenses	39,689.69	0.00	0.00	39,689.69
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	145,562.42	0.00	0.00	145,562.42
111250 - Investments - Alliance GIS Project	8,704.04	0.00	0.00	8,704.04
111550 - Investments - Elkhorn Breakout	148,907.88	0.00	0.00	148,907.88
111600 - Investments - Wanahoo SRA	596,177.65	0.00	0.00	596,177.65
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	9,778.52	9,778.52
Total Other Current Assets	899,351.99	0.00	9,778.52	909,130.51
Total Current Assets	6,492,936.64	11,522.62	27,132.68	6,531,591.94
Fixed Assets, Net of Depreciation				
Fixed Assets				
140210 - Water Line Capital Improvement	0.00	726,156.51	1,180,075.05	1,906,231.56
140226 - Colon Water Loan Fees	0.00	0.00	2,000.00	2,000.00
160000 - Conservation Property	123,971.00	0.00	0.00	123,971.00
161000 - Land	12,622,416.58	0.00	0.00	12,622,416.58
162000 - Infrastructure	31,675,926.79	0.00	0.00	31,675,926.79
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	5,775,015.69	0.00	0.00	5,775,015.69
165000 - Machinery & Equipment	118,302.67	0.00	0.00	118,302.67
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 Wanahoo Equipment	66,743.35	0.00	0.00	66,743.35
167000 - Auto and Truck	373,215.97	0.00	0.00	373,215.97
169000 - Equipment	5,892.79	0.00	0.00	5,892.79
169100 - Office Equipment	61,776.58	0.00	0.00	61,776.58
169200 - Computer Equipment	87,301.47	0.00	0.00	87,301.47
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 07/31/2025	Rural Water-Bruno As of 07/31/2025	Rural Water-Colon As of 07/31/2025	All Districts As of 07/31/2025
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	340,295.00	0.00	0.00	340,295.00
169700 - GW Monitoring Equipment	129,185.43	0.00	0.00	129,185.43
Total Fixed Assets	53,166,019.95	746,667.69	1,212,841.83	55,125,529.47
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	858.38	858.38
162900 - Accum Depr - Infra. & Land Imp.	5,061,371.89	0.00	0.00	5,061,371.89
164000 - Accum Depr - Buildings	147,034.38	0.00	0.00	147,034.38
165700 - Accum Depr - Water Line	0.00	157,261.99	300,819.70	458,081.69
166000 - Accum Depr - Machinery & Equipment	652,793.34	14,750.05	22,124.86	689,668.25
168000 - Accum Depr - Auto & Truck	260,924.13	0.00	0.00	260,924.13
169550 - Accum Depr - Master DB Water	137,356.85	0.00	0.00	137,356.85
170000 - Accum Depr - Office Equipment	110,577.10	0.00	0.00	110,577.10
Total Accumulated Depreciation	6,370,057.69	172,012.04	323,802.94	6,865,872.67
Total Property and Equipment	46,795,962.26	574,655.65	889,038.89	48,259,656.80
Total Assets	\$ 53,288,898.90	\$ 586,178.27	\$ 916,171.57	\$ 54,791,248.74
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	361,408.21	5,352.13	2,642.02	369,402.36
201100 - Sewer Collections Payable	0.00	0.00	2,633.60	2,633.60
202060 - Due to General Fund	0.00	191,870.98	6,849.05	198,720.03
Total Accounts Payable	361,408.21	197,223.11	12,124.67	570,755.99
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	770.40	770.40
206001 - Accrued Compensated Absences	251,470.81	4,192.66	6,288.99	261,952.46
Total Accrued Liabilities	251,470.81	4,192.66	7,059.39	262,722.86
Other Current Liabilities				
204000 - Deposits	0.00	400.00	3,600.00	4,000.00
204500 - Deferred Income	45,221.63	0.00	0.00	45,221.63
204600 - Education Building Deposits	12,685.00	0.00	0.00	12,685.00
207300 - Sales Tax Payable	26.93	163.95	181.48	372.36
207304 - Sales Tax Payable Czechland	99.39	0.00	0.00	99.39
207305 - Lodging Tax Czechland	251.70	0.00	0.00	251.70
207306 - Sales Tax Payable Wanahoo	1,085.84	0.00	0.00	1,085.84
207307 - Lodging Tax Wanahoo	987.12	0.00	0.00	987.12
231000 - Permits Liability - DEE	30.00	0.00	0.00	30.00
Total Other Current Liabilities	60,387.61	563.95	3,781.48	64,733.04
Total Current Liabilities	673,266.63	201,979.72	22,965.54	898,211.89
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	21,330.94	21,330.94
Total Long Term Note Payable	0.00	0.00	21,330.94	21,330.94
Total Long Term Liabilities	0.00	0.00	21,330.94	21,330.94
Total Liabilities	673,266.63	201,979.72	44,296.48	919,542.83
Fund Balances				
Net Assets				
Net Assets - Not Designated	48,464,341.70	385,812.72	870,459.68	49,720,614.10

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 07/31/2025	Rural Water-Bruno As of 07/31/2025	Rural Water-Colon As of 07/31/2025	All Districts As of 07/31/2025
Net Assets - Designated				
12 - Districtwide Flood Reduction	3,000,000.00	0.00	0.00	3,000,000.00
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>4,195,191.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,195,191.00</u>
Total Net Assets	<u>52,659,532.70</u>	<u>385,812.72</u>	<u>870,459.68</u>	<u>53,915,805.10</u>
Change in Net Position	(43,900.43)	(1,614.17)	1,415.41	(44,099.19)
Total Fund Balances	<u>52,615,632.27</u>	<u>384,198.55</u>	<u>871,875.09</u>	<u>53,871,705.91</u>
Total Liabilities and Fund Balance	<u>\$ 53,288,898.90</u>	<u>\$ 586,178.27</u>	<u>\$ 916,171.57</u>	<u>\$ 54,791,248.74</u>

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

	Natural Resources District Month Ending 07/31/2025	Rural Water-Bruno Month Ending 07/31/2025	Rural Water-Colon Month Ending 07/31/2025	All Districts Month Ending 07/31/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	1,134.92	0.00	0.00	1,134.92
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	3,772.50	0.00	0.00	3,772.50
303961 - FEMA - Flood Funds	41,397.00	0.00	0.00	41,397.00
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	6,899.50	0.00	0.00	6,899.50
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	2,208.93	0.00	0.00	2,208.93
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 55,412.85	\$ 0.00	\$ 0.00	\$ 55,412.85
State Income				
301203 - Motor Vehicle Pro-Rate	232.28	0.00	0.00	232.28
301309 - Water Sustainability Fund	4,200.00	0.00	0.00	4,200.00
301310 - Shell Creek NET	109,201.78	0.00	0.00	109,201.78
301325 - JEDI Funding	127,900.49	0.00	0.00	127,900.49
304100 - Lake Wanahoo - Other	1,783.33	0.00	0.00	1,783.33
Total State Income	243,317.88	0.00	0.00	243,317.88
Local Income				
304105 - Education Building Rent	1,537.50	0.00	0.00	1,537.50
304112 - Dirt Sales - Wanahoo	521.51	0.00	0.00	521.51
304500 - JWMAB	3,395.25	0.00	0.00	3,395.25
Total Local Income	5,454.26	0.00	0.00	5,454.26
Rural Water Income				
304240 - Water Sales	0.00	5,018.00	4,628.75	9,646.75
304295 - Colon Sewer Fees	0.00	0.00	2,777.60	2,777.60
304261 - Other Revenue	0.00	4.55	66.32	70.87
Total Rural Water Income	0.00	5,022.55	7,472.67	12,495.22
Property Tax Income				
305100 - General Fund Property Taxes-Boone	3,572.07	0.00	0.00	3,572.07
305200 - General Fund Property Taxes-Butler	9.09	0.00	0.00	9.09
305300 - General Fund Property Taxes-Colfax	25.50	0.00	0.00	25.50
305400 - General Fund Property Taxes-Dodge	16.72	0.00	0.00	16.72
305500 - General Fund Property Taxes-Madison	13.54	0.00	0.00	13.54
305600 - General Fund Property Taxes-Platte	39.03	0.00	0.00	39.03
305700 - General Fund Property Taxes-Saunders	52.46	0.00	0.00	52.46
Total Property Tax Income	3,728.41	0.00	0.00	3,728.41
Investment Income				
311350 - Interest - NPAIT Elkhorn	533.53	0.00	0.00	533.53
311400 - Interest - NPAIT Wanahoo SRA	2,135.99	0.00	0.00	2,135.99
311500 - Interest - NPAIT NRD	9.61	0.00	0.00	9.61
311600 - Interest - STFIT NRD	7,090.21	0.00	0.00	7,090.21
311700 - Interest - UBT NRD	51.51	0.00	0.00	51.51
304350 - Colon RW Interest - NPAIT	0.00	0.00	35.02	35.02
Total Investment Income	9,820.85	0.00	35.02	9,855.87
Miscellaneous Income				
309400 - Sales - Other	75.00	0.00	0.00	75.00
309500 - Equipment Rent	972.60	0.00	0.00	972.60
310000 - Chemigation Permits	510.00	0.00	0.00	510.00
310100 - Check Valve Sales	232.59	0.00	0.00	232.59
310200 - Czechland Camping Fees	1,617.26	0.00	0.00	1,617.26
310201 - Wanahoo Park Permits	6,502.50	0.00	0.00	6,502.50
310202 - Lake Wanahoo Camping	17,720.24	0.00	0.00	17,720.24
313000 - Miscellaneous Income	1,382.85	0.00	0.00	1,382.85
315000 - RWD Administrative Fees	482.34	0.00	0.00	482.34
316000 - Employee/Director Reimb	334.14	0.00	0.00	334.14
Total Miscellaneous Income	29,829.52	0.00	0.00	29,829.52

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

	Natural Resources District Month Ending 07/31/2025	Rural Water-Bruno Month Ending 07/31/2025	Rural Water-Colon Month Ending 07/31/2025	All Districts Month Ending 07/31/2025
Total Income	347,563.77	5,022.55	7,507.69	360,094.01
Expenses				
Administration Expenses				
Dues & Membership				
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
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
Total Dues & Membership	4,866.95	0.00	0.00	4,866.95
Fees and Licenses				
410304 - NRD Union Bank Fees	50.52	0.00	0.00	50.52
Total Fees and Licenses	50.52	0.00	0.00	50.52
Insurance				
410501 - Insurance-Auto	1,146.33	0.00	0.00	1,146.33
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	6,608.67	0.00	0.00	6,608.67
Total Insurance	14,083.85	0.00	0.00	14,083.85
Interest Expense				
410600 - Interest Expense	0.00	0.00	77.04	77.04
Total Interest Expense	0.00	0.00	77.04	77.04
Legal Notices				
410701 - Legal Notices	12.04	0.00	0.00	12.04
Total Legal Notices	12.04	0.00	0.00	12.04
Maintenance Contracts				
410800 - Maintenance Contracts	258.72	0.00	0.00	258.72
Total Maintenance Contracts	258.72	0.00	0.00	258.72
Office Supply & Expense				
410902 - Office Supplies & Equip	13.29	0.00	0.00	13.29
410906 - Office Expense - Other	6,872.28	0.00	0.00	6,872.28
Total Office Supply & Expense	6,885.57	0.00	0.00	6,885.57
Computer Supply & Expense				
411004 - Computer Software	459.02	0.00	0.00	459.02
411006 - Email	414.00	0.00	0.00	414.00
411011 - Computers & Equipment	3,736.45	0.00	0.00	3,736.45
Total Computer Supply & Expense	4,609.47	0.00	0.00	4,609.47
Postage				
411200 - Postage	86.45	0.00	0.00	86.45
Total Postage	86.45	0.00	0.00	86.45
Professional Services				
411301 - Prof Serv-Accounting	7,700.00	0.00	0.00	7,700.00
411311 - Washington Expense	2,300.00	0.00	0.00	2,300.00
Total Professional Services	10,000.00	0.00	0.00	10,000.00
Support to Organizations				
411501 - Locally Lead Conservation Groups	1,000.00	0.00	0.00	1,000.00
Total Support to Organizations	1,000.00	0.00	0.00	1,000.00
Telephone Expense				
411601 - Telephone - Cellular	966.56	0.00	0.00	966.56
411602 - Local Phone & Internet	747.04	0.00	0.00	747.04
Total Telephone Expense	1,713.60	0.00	0.00	1,713.60
Total Administration Expenses	43,567.17	0.00	77.04	43,644.21
Information & Education Expenses				
Education				
420109 - Education Outreach	924.55	0.00	0.00	924.55
Total Education	924.55	0.00	0.00	924.55
Information				
420201 - Annual Report/Viaduct	6,149.00	0.00	0.00	6,149.00
420209 - Ktic Ad	248.00	0.00	0.00	248.00
420211 - E-Ads	280.00	0.00	0.00	280.00
Total Information	6,677.00	0.00	0.00	6,677.00
Scholarships and Grants				
420309 - Middle/High School Natural Resources Grant	4,500.00	0.00	0.00	4,500.00
Total Scholarships and Grants	4,500.00	0.00	0.00	4,500.00

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

	Natural Resources District Month Ending 07/31/2025	Rural Water-Bruno Month Ending 07/31/2025	Rural Water-Colon Month Ending 07/31/2025	All Districts Month Ending 07/31/2025
Other				
420402 - Cooperative Projects/Donations	44.54	0.00	0.00	44.54
420404 - Promotional Materials	127.00	0.00	0.00	127.00
Total Other	171.54	0.00	0.00	171.54
Total Information & Education Expenses	12,273.09	0.00	0.00	12,273.09
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,733.04	0.00	0.00	1,733.04
430102 - Auto & Truck R&M	1,456.67	0.00	0.00	1,456.67
Total Auto and Truck	3,189.71	0.00	0.00	3,189.71
Building Maintenance				
430201 - Bldg Maintenance	267.08	0.00	0.00	267.08
430203 - Garbage Maintenance	101.72	0.00	0.00	101.72
Total Building Maintenance	368.80	0.00	0.00	368.80
Operation and Maintenance				
430401 - Czechland & Homestead	997.07	0.00	0.00	997.07
430402 - Equipment Upkeep	1,390.49	0.00	0.00	1,390.49
430403 - Operation & Maintenance	373.40	0.00	0.00	373.40
430406 - Wanahoo Park Operation	3,892.11	0.00	0.00	3,892.11
430407 - Monitoring Wanahoo Dam	3,616.75	0.00	0.00	3,616.75
430408 - Wanahoo Rec Mgmt	7,974.92	0.00	0.00	7,974.92
430409 - Lake Wanahoo Education Building	542.81	0.00	0.00	542.81
Total Operation and Maintenance	18,787.55	0.00	0.00	18,787.55
Other				
430804 - O&M One-Call Services	11.63	0.00	0.00	11.63
Total Other	11.63	0.00	0.00	11.63
Total Operation & Maintenance	22,357.69	0.00	0.00	22,357.69
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	166.00	0.00	0.00	166.00
Total Director Expense	166.00	0.00	0.00	166.00
Employee Benefits				
440301 - Dental Insurance	1,815.39	0.00	0.00	1,815.39
440302 - Health Insurance	31,715.21	0.00	0.00	31,715.21
440303 - Retirement Benefit - 414H	3,103.50	0.00	0.00	3,103.50
440306 - Workmans Comp Benefit	1,937.33	0.00	0.00	1,937.33
440307 - Employee Benefits - Other	(30.52)	0.00	0.00	(30.52)
Total Employee Benefits	38,540.91	0.00	0.00	38,540.91
Payroll Taxes				
440401 - FICA - ER	2,952.39	0.00	0.00	2,952.39
440402 - Medicare - ER	690.49	0.00	0.00	690.49
Total Payroll Taxes	3,642.88	0.00	0.00	3,642.88
Personnel Expense				
440501 - Personnel Meeting Exp	1,943.47	0.00	0.00	1,943.47
440502 - Personnel Mileage Exp	35.70	0.00	0.00	35.70
440504 - Personnel Uniform Exp	748.00	0.00	0.00	748.00
Total Personnel Expense	2,727.17	0.00	0.00	2,727.17
Salaries				
440601 - Salaries - Administration	9,770.61	0.00	0.00	9,770.61
440602 - Salaries - Clerical	1,128.41	0.00	0.00	1,128.41
440604 - Salaries - I & E	4,265.16	0.00	0.00	4,265.16
440605 - Salaries - Op & Maint	8,588.56	0.00	0.00	8,588.56
440606 - NRCS Support	5,225.86	0.00	0.00	5,225.86
440607 - Salaries - Projects	3,896.64	0.00	0.00	3,896.64
440608 - Salaries - Water	16,614.48	0.00	0.00	16,614.48
440616 - Lake Wanahoo Park Op.	7,131.83	0.00	0.00	7,131.83
Total Salaries	56,621.55	0.00	0.00	56,621.55
Total Personnel Expenses	101,698.51	0.00	0.00	101,698.51
Projects Expenses				
Inter-Governmental				
450119 - JWMAB Dodge Co	5,327.00	0.00	0.00	5,327.00
450123 - Hazard Mitigation Update	5,030.00	0.00	0.00	5,030.00
Total Inter-Governmental	10,357.00	0.00	0.00	10,357.00
Total Projects Expenses	10,357.00	0.00	0.00	10,357.00

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

	Natural Resources District Month Ending 07/31/2025	Rural Water-Bruno Month Ending 07/31/2025	Rural Water-Colon Month Ending 07/31/2025	All Districts Month Ending 07/31/2025
Water Expenses				
Groundwater Management Plan				
460102 - GWMP - Information & Education	449.02	0.00	0.00	449.02
Total Groundwater Management Plan	449.02	0.00	0.00	449.02
Groundwater Programs				
460201 - Decommissioned Wells	1,178.54	0.00	0.00	1,178.54
460204 - GW Quality Program	1,359.80	0.00	0.00	1,359.80
460206 - Monitoring Wells	3,755.67	0.00	0.00	3,755.67
Total Groundwater Programs	6,294.01	0.00	0.00	6,294.01
Regulatory				
460301 - Chemigation	11.75	0.00	0.00	11.75
Total Regulatory	11.75	0.00	0.00	11.75
Surface Water Programs				
460403 - Stream Flow	4,213.00	0.00	0.00	4,213.00
Total Surface Water Programs	4,213.00	0.00	0.00	4,213.00
Special Projects				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460519 - Hydrological Study	7,000.00	0.00	0.00	7,000.00
Total Special Projects	9,500.00	0.00	0.00	9,500.00
Land Treatment				
450803 - Shell Creek Watershed Plan 319	109,656.63	0.00	0.00	109,656.63
Total Land Treatment	109,656.63	0.00	0.00	109,656.63
Total Water Expenses	130,124.41	0.00	0.00	130,124.41
Rural Water District Expenses				
570201 - Water Purchase	0.00	5,161.38	1,380.49	6,541.87
570207 - Other Expenses	0.00	0.00	80.30	80.30
570208 - Lpnnrd Adm. Fee	0.00	250.90	231.44	482.34
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	71.90	107.84	179.74
570215 - ER Social Security Tax	0.00	55.12	120.25	175.37
570216 - ER Medicare Tax	0.00	12.89	28.12	41.01
570217 - Salaries	0.00	35.42	(553.00)	(517.58)
570219 - Fees And Licenses	0.00	17.13	25.68	42.81
570220 - Rural Water One-Call	0.00	1.79	5.36	7.15
570223 - Rural Water Gasoline	0.00	127.89	72.98	200.87
570308 - Colon Meter House Expense	0.00	0.00	108.52	108.52
570309 - Colon Sewer Collections	0.00	0.00	2,633.60	2,633.60
Total Rural Water District Expenses	0.00	5,958.81	4,578.17	10,536.98
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	71,086.33	677.91	1,432.90	73,197.14
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	71,086.33	677.91	1,437.07	73,201.31
Total Depreciation Expense	71,086.33	677.91	1,437.07	73,201.31
Total Expenses	391,464.20	6,636.72	6,092.28	404,193.20
Total Change in Net Position	\$ (43,900.43)	\$ (1,614.17)	\$ 1,415.41	\$ (44,099.19)

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	50,000.00	(50,000.00)	0.00 %
303207 - Shell Creek 319 Grant	1,134.92	361,046.00	(359,911.08)	0.31 %
303225 - Wahoo Creek WS PL566	0.00	1,350,000.00	(1,350,000.00)	0.00 %
303960 - Hazard Mitigation - Federal	3,772.50	14,000.00	(10,227.50)	26.95 %
303961 - FEMA - Flood Funds	41,397.00	750,000.00	(708,603.00)	5.52 %
303962 - NEMA - Flood Funds	6,899.50	125,000.00	(118,100.50)	5.52 %
303963 - FEMA - 428 Funds	0.00	951,000.00	(951,000.00)	0.00 %
303964 - Federal - NRCS	2,208.93	425,000.00	(422,791.07)	0.52 %
303967 - SWP - NWQI	0.00	60,000.00	(60,000.00)	0.00 %
Total Federal Income	55,412.85	4,086,046.00	(4,030,633.15)	1.36 %
State Income				
301201 - Natural Resources WQ Fund	0.00	50,000.00	(50,000.00)	0.00 %
301202 - Decommissioned Wells	0.00	5,000.00	(5,000.00)	0.00 %
301203 - Motor Vehicle Pro-Rate	232.28	8,400.00	(8,167.72)	2.77 %
301309 - Water Sustainability Fund	4,200.00	92,000.00	(87,800.00)	4.57 %
301310 - Shell Creek NET	109,201.78	196,818.00	(87,616.22)	55.48 %
301321 - NET Grant	0.00	27,960.00	(27,960.00)	0.00 %
301325 - JEDI Funding	127,900.49	4,500,000.00	(4,372,099.51)	2.84 %
301900 - State Grant - NE Buffer Strip	0.00	62,000.00	(62,000.00)	0.00 %
304100 - Lake Wanahoo - Other	1,783.33	25,000.00	(23,216.67)	7.13 %
Total State Income	243,317.88	4,967,178.00	(4,723,860.12)	4.90 %
Local Income				
304105 - Education Building Rent	1,537.50	17,000.00	(15,462.50)	9.04 %
304112 - Dirt Sales - Wanahoo	521.51	7,500.00	(6,978.49)	6.95 %
304400 - Flow Meter Maint. Reimb.	0.00	500.00	(500.00)	0.00 %
304500 - JWMAB	3,395.25	17,223.00	(13,827.75)	19.71 %
Total Local Income	5,454.26	42,223.00	(36,768.74)	12.92 %
Property Tax Income				
305100 - General Fund Property Taxes-Boone	3,572.07	96,000.00	(92,427.93)	3.72 %
305200 - General Fund Property Taxes-Butler	9.09	370,000.00	(369,990.91)	0.00 %
305300 - General Fund Property Taxes-Colfax	25.50	318,500.00	(318,474.50)	0.01 %
305400 - General Fund Property Taxes-Dodge	16.72	1,064,000.00	(1,063,983.28)	0.00 %
305500 - General Fund Property Taxes-Madison	13.54	48,500.00	(48,486.46)	0.03 %
305600 - General Fund Property Taxes-Platte	39.03	401,000.00	(400,960.97)	0.01 %
305700 - General Fund Property Taxes-Saunders	52.46	1,185,000.00	(1,184,947.54)	0.00 %
Total Property Tax Income	3,728.41	3,483,000.00	(3,479,271.59)	0.11 %
Investment Income				
311350 - Interest - NPAIT Elkhorn	533.53	6,000.00	(5,466.47)	8.89 %
311400 - Interest - NPAIT Wanahoo SRA	2,135.99	25,000.00	(22,864.01)	8.54 %
311500 - Interest - NPAIT NRD	9.61	100.00	(90.39)	9.61 %
311600 - Interest - STFIT NRD	7,090.21	120,000.00	(112,909.79)	5.91 %
311700 - Interest - UBT NRD	51.51	800.00	(748.49)	6.44 %
Total Investment Income	9,820.85	151,900.00	(142,079.15)	6.47 %
Miscellaneous Income				
309100 - Sales - Trees	0.00	16,000.00	(16,000.00)	0.00 %
309350 - Sales - Well Permits	0.00	1,500.00	(1,500.00)	0.00 %

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
309360 - Sales - Sample Kits	0.00	4,000.00	(4,000.00)	0.00 %
309400 - Sales - Other	75.00	1,800.00	(1,725.00)	4.17 %
309500 - Equipment Rent	972.60	6,500.00	(5,527.40)	14.96 %
310000 - Chemigation Permits	510.00	24,000.00	(23,490.00)	2.13 %
310100 - Check Valve Sales	232.59	1,500.00	(1,267.41)	15.51 %
310200 - Czechland Camping Fees	1,617.26	13,000.00	(11,382.74)	12.44 %
310201 - Wanahoo Park Permits	6,502.50	65,000.00	(58,497.50)	10.00 %
310202 - Lake Wanahoo Camping	17,720.24	120,000.00	(102,279.76)	14.77 %
312000 - Salaries-Other NRD	0.00	104,101.00	(104,101.00)	0.00 %
313000 - Miscellaneous Income	1,382.85	10,000.00	(8,617.15)	13.83 %
315000 - RWD Administrative Fees	482.34	5,500.00	(5,017.66)	8.77 %
316000 - Employee/Director Reimb	334.14	3,000.00	(2,665.86)	11.14 %
317000 - Loss Or Gain On Sale Of Assets	0.00	50,000.00	(50,000.00)	0.00 %
318000 - Special Project Income	0.00	25,000.00	(25,000.00)	0.00 %
Total Miscellaneous Income	29,829.52	450,901.00	(421,071.48)	6.62 %
Total Income	347,563.77	13,181,248.00	(12,833,684.23)	2.64 %
Expenses				
Administration Expenses				
Dues & Membership				
410201 - Dues & Membership - Chamber	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	148.00	1,776.00	(1,628.00)	8.33 %
410203 - Dues - NARD	2,768.95	33,227.00	(30,458.05)	8.33 %
410204 - Dues - NWRA	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	0.00	3,200.00	(3,200.00)	0.00 %
Total Dues & Membership	4,866.95	40,603.00	(35,736.05)	11.99 %
Fees and Licenses				
410302 - NRD Fees And Licenses	0.00	20,000.00	(20,000.00)	0.00 %
410304 - NRD Union Bank Fees	50.52	600.00	(549.48)	8.42 %
Total Fees and Licenses	50.52	20,600.00	(20,549.48)	0.25 %
GIS				
410401 - GIS Activities	0.00	2,000.00	(2,000.00)	0.00 %
Total GIS	0.00	2,000.00	(2,000.00)	0.00 %
Insurance				
410501 - Insurance-Auto	1,146.33	16,000.00	(14,853.67)	7.16 %
410502 - Insurance-Errors & Omissions	479.25	7,100.00	(6,620.75)	6.75 %
410504 - Insurance-Liability	5,849.60	71,000.00	(65,150.40)	8.24 %
410505 - Insurance-Property	6,608.67	50,000.00	(43,391.33)	13.22 %
Total Insurance	14,083.85	144,100.00	(130,016.15)	9.77 %
Legal Notices				
410701 - Legal Notices	12.04	4,000.00	(3,987.96)	0.30 %
410702 - Other Notices and Advertising	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	12.04	4,100.00	(4,087.96)	0.29 %
Maintenance Contracts				
410800 - Maintenance Contracts	258.72	9,000.00	(8,741.28)	2.87 %
Total Maintenance Contracts	258.72	9,000.00	(8,741.28)	2.87 %
Office Supply & Expense				
410901 - Copier Supplies	0.00	1,000.00	(1,000.00)	0.00 %
410902 - Office Supplies & Equip	13.29	6,000.00	(5,986.71)	0.22 %
410903 - Franklin Supplies	0.00	500.00	(500.00)	0.00 %

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
410904 - Letterhead, Envelopes & Forms	0.00	3,500.00	(3,500.00)	0.00 %
410905 - Reference Books	0.00	1,000.00	(1,000.00)	0.00 %
410906 - Office Expense - Other	6,872.28	9,500.00	(2,627.72)	72.34 %
Total Office Supply & Expense	6,885.57	21,500.00	(14,614.43)	32.03 %
Computer Supply & Expense				
411002 - Computer Consultant	0.00	28,000.00	(28,000.00)	0.00 %
411003 - Computer Repairs & Parts	0.00	5,000.00	(5,000.00)	0.00 %
411004 - Computer Software	459.02	13,500.00	(13,040.98)	3.40 %
411005 - Computer Magazines/Video	0.00	100.00	(100.00)	0.00 %
411006 - Email	414.00	1,000.00	(586.00)	41.40 %
411011 - Computers & Equipment	3,736.45	16,000.00	(12,263.55)	23.35 %
411012 - Website Design & Hosting	0.00	5,350.00	(5,350.00)	0.00 %
Total Computer Supply & Expense	4,609.47	68,950.00	(64,340.53)	6.69 %
Postage				
411200 - Postage	86.45	7,000.00	(6,913.55)	1.24 %
Total Postage	86.45	7,000.00	(6,913.55)	1.24 %
Professional Services				
411301 - Prof Serv-Accounting	7,700.00	97,020.00	(89,320.00)	7.94 %
411302 - Prof Serv-Annual Audit	0.00	15,650.00	(15,650.00)	0.00 %
411304 - Prof Serv-Legal - General	0.00	15,000.00	(15,000.00)	0.00 %
411305 - Prof Serv-Legal-Other	0.00	3,000.00	(3,000.00)	0.00 %
411307 - Prof Services-Other	0.00	3,600.00	(3,600.00)	0.00 %
411311 - Washington Expense	2,300.00	28,800.00	(26,500.00)	7.99 %
Total Professional Services	10,000.00	163,070.00	(153,070.00)	6.13 %
Rent Expense				
411400 - Rent Expense	0.00	1,500.00	(1,500.00)	0.00 %
Total Rent Expense	0.00	1,500.00	(1,500.00)	0.00 %
Support to Organizations				
411501 - Locally Lead Conservation Groups	1,000.00	1,500.00	(500.00)	66.67 %
411502 - R C & D Organizations	0.00	500.00	(500.00)	0.00 %
Total Support to Organizations	1,000.00	2,000.00	(1,000.00)	50.00 %
Telephone Expense				
411601 - Telephone - Cellular	966.56	12,500.00	(11,533.44)	7.73 %
411602 - Local Phone & Internet	747.04	9,000.00	(8,252.96)	8.30 %
Total Telephone Expense	1,713.60	21,500.00	(19,786.40)	7.97 %
Utilities				
411700 - Utilities Expense	0.00	12,000.00	(12,000.00)	0.00 %
Total Utilities	0.00	12,000.00	(12,000.00)	0.00 %
Total Administration Expenses	43,567.17	517,923.00	(474,355.83)	8.41 %
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	0.00	2,000.00	(2,000.00)	0.00 %
420104 - Outdoor Classrooms	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	0.00	500.00	(500.00)	0.00 %
420107 - Water Testing Event	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	0.00	3,000.00	(3,000.00)	0.00 %
420109 - Education Outreach	924.55	3,000.00	(2,075.45)	30.82 %
Total Education	924.55	11,500.00	(10,575.45)	8.04 %
Information				

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
420201 - Annual Report/Viaduct	6,149.00	18,000.00	(11,851.00)	34.16 %
420202 - Books And Pamphlets	0.00	800.00	(800.00)	0.00 %
420203 - Expositions And Display	0.00	2,000.00	(2,000.00)	0.00 %
420205 - Phrography, Cameras, Video	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	0.00	1,500.00	(1,500.00)	0.00 %
420209 - Ktic Ad	248.00	8,500.00	(8,252.00)	2.92 %
420211 - E-Ads	280.00	0.00	280.00	0.00 %
420212 - TV Promotion	0.00	3,500.00	(3,500.00)	0.00 %
420213 - Promotion Videos	0.00	5,000.00	(5,000.00)	0.00 %
Total Information	6,677.00	40,900.00	(34,223.00)	16.33 %
Scholarships and Grants				
420305 - Camp And Workshop Scholarships	0.00	3,000.00	(3,000.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	3,000.00	(3,000.00)	0.00 %
420308 - Pollinator Program	0.00	500.00	(500.00)	0.00 %
420309 - Middle/High School Natural Resources Grant	4,500.00	4,500.00	0.00	100.00 %
Total Scholarships and Grants	4,500.00	11,000.00	(6,500.00)	40.91 %
Other				
420401 - Art Supplies	0.00	250.00	(250.00)	0.00 %
420402 - Cooperative Projects/Donations	44.54	500.00	(455.46)	8.91 %
420404 - Promotional Materials	127.00	4,000.00	(3,873.00)	3.18 %
420405 - Recognition Banquet & Awards	0.00	1,000.00	(1,000.00)	0.00 %
420407 - Cooperative Partnerships	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	100.00	(100.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	500.00	(500.00)	0.00 %
Total Other	171.54	7,350.00	(7,178.46)	2.33 %
Total Information & Education Expenses	12,273.09	70,750.00	(58,476.91)	17.35 %
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,733.04	22,000.00	(20,266.96)	7.88 %
430102 - Auto & Truck R&M	1,456.67	7,200.00	(5,743.33)	20.23 %
Total Auto and Truck	3,189.71	29,200.00	(26,010.29)	10.92 %
Building Maintenance				
430201 - Bldg Maintenance	267.08	3,500.00	(3,232.92)	7.63 %
430202 - Office Cleaning	0.00	6,500.00	(6,500.00)	0.00 %
430203 - Garbage Maintenance	101.72	1,400.00	(1,298.28)	7.27 %
Total Building Maintenance	368.80	11,400.00	(11,031.20)	3.24 %
Community Forestry Program				
430300 - Community Forestry	0.00	2,000.00	(2,000.00)	0.00 %
Total Community Forestry Program	0.00	2,000.00	(2,000.00)	0.00 %
Operation and Maintenance				
430401 - Czechland & Homestead	997.07	7,000.00	(6,002.93)	14.24 %
430402 - Equipment Upkeep	1,390.49	12,000.00	(10,609.51)	11.59 %
430403 - Operation & Maintenance	373.40	100,000.00	(99,626.60)	0.37 %
430404 - Tree Supplies	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	3,892.11	60,000.00	(56,107.89)	6.49 %
430407 - Monitoring Wanahoo Dam	3,616.75	16,000.00	(12,383.25)	22.60 %
430408 - Wanahoo Rec Mgmt	7,974.92	60,000.00	(52,025.08)	13.29 %
430409 - Lake Wanahoo Education Building	542.81	15,000.00	(14,457.19)	3.62 %

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Operation and Maintenance	18,787.55	270,250.00	(251,462.45)	6.95 %
Project Repairs				
430503 - Project Repairs - Other	0.00	20,000.00	(20,000.00)	0.00 %
430504 - Rawhide Channel Maintenance	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	22,000.00	(22,000.00)	0.00 %
Steam Bank Stabilization				
430601 - Stream Bank - Perennial Streams	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	0.00	10,000.00	(10,000.00)	0.00 %
Total Steam Bank Stabilization	0.00	15,000.00	(15,000.00)	0.00 %
Wildlife Habitat Programs				
430701 - Wild Nebraska	0.00	1,000.00	(1,000.00)	0.00 %
Total Wildlife Habitat Programs	0.00	1,000.00	(1,000.00)	0.00 %
Other				
430801 - NRCS Flags	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	0.00	15,000.00	(15,000.00)	0.00 %
430803 - Lower Platte Weed Mgmt Area	0.00	60,000.00	(60,000.00)	0.00 %
430804 - O&M One-Call Services	11.63	150.00	(138.37)	7.75 %
430805 - IceJam Monitoring	0.00	500.00	(500.00)	0.00 %
Total Other	11.63	76,650.00	(76,638.37)	0.02 %
Total Operation & Maintenance	22,357.69	427,500.00	(405,142.31)	5.23 %
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	166.00	20,000.00	(19,834.00)	0.83 %
440102 - Director Mileage Expense	0.00	16,000.00	(16,000.00)	0.00 %
440104 - Computer Stipend	0.00	5,700.00	(5,700.00)	0.00 %
Total Director Expense	166.00	41,700.00	(41,534.00)	0.40 %
Director Per Diem				
440200 - Director Per Diem	0.00	30,000.00	(30,000.00)	0.00 %
Total Director Per Diem	0.00	30,000.00	(30,000.00)	0.00 %
Employee Benefits				
440301 - Dental Insurance	1,815.39	24,000.00	(22,184.61)	7.56 %
440302 - Health Insurance	31,715.21	385,000.00	(353,284.79)	8.24 %
440303 - Retirement Benefit - 414H	3,103.50	89,000.00	(85,896.50)	3.49 %
440304 - Retirement Benefit - 457 Plan	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	1,937.33	35,000.00	(33,062.67)	5.54 %
440307 - Employee Benefits - Other	(30.52)	2,500.00	(2,530.52)	(1.22) %
440309 - Flexible Spending Fee	0.00	300.00	(300.00)	0.00 %
440311 - Unemployment Insurance Benefit	0.00	500.00	(500.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	5,000.00	(5,000.00)	0.00 %
Total Employee Benefits	38,540.91	548,300.00	(509,759.09)	7.03 %
Payroll Taxes				
440401 - FICA - ER	2,952.39	83,000.00	(80,047.61)	3.56 %
440402 - Medicare - ER	690.49	19,500.00	(18,809.51)	3.54 %
Total Payroll Taxes	3,642.88	102,500.00	(98,857.12)	3.55 %
Personnel Expense				
440501 - Personnel Meeting Exp	1,943.47	35,000.00	(33,056.53)	5.55 %
440502 - Personnel Mileage Exp	35.70	3,500.00	(3,464.30)	1.02 %
440503 - Safety Committee	0.00	1,000.00	(1,000.00)	0.00 %

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
440504 - Personnel Uniform Exp	748.00	2,500.00	(1,752.00)	29.92 %
440505 - Personnel Exp-Other	0.00	1,200.00	(1,200.00)	0.00 %
Total Personnel Expense	2,727.17	43,200.00	(40,472.83)	6.31 %
Salaries				
440601 - Salaries - Administration	9,770.61	276,800.00	(267,029.39)	3.53 %
440602 - Salaries - Clerical	1,128.41	32,800.00	(31,671.59)	3.44 %
440603 - Employee Recognition Program	0.00	1,300.00	(1,300.00)	0.00 %
440604 - Salaries - I & E	4,265.16	122,600.00	(118,334.84)	3.48 %
440605 - Salaries - Op & Maint	8,588.56	237,600.00	(229,011.44)	3.61 %
440606 - NRCS Support	5,225.86	154,000.00	(148,774.14)	3.39 %
440607 - Salaries - Projects	3,896.64	109,800.00	(105,903.36)	3.55 %
440608 - Salaries - Water	16,614.48	411,500.00	(394,885.52)	4.04 %
440616 - Lake Wanhoo Park Op.	7,131.83	100,000.00	(92,868.17)	7.13 %
Total Salaries	56,621.55	1,446,400.00	(1,389,778.45)	3.91 %
Total Personnel Expenses	101,698.51	2,212,100.00	(2,110,401.49)	4.60 %
Projects Expenses				
Inter-Governmental				
450110 - Platte Center Bank Stab. Phase LI	0.00	1,000.00	(1,000.00)	0.00 %
450114 - Trails	0.00	15,000.00	(15,000.00)	0.00 %
450115 - Dike & Drainage Assistance	0.00	10,000.00	(10,000.00)	0.00 %
450119 - JWMA Dodge Co	5,327.00	23,000.00	(17,673.00)	23.16 %
450123 - Hazard Mitigation Update	5,030.00	19,000.00	(13,970.00)	26.47 %
Total Inter-Governmental	10,357.00	68,000.00	(57,643.00)	15.23 %
Special Projects				
450309 - SA No-Till Conf/Shell Creek	0.00	1,000.00	(1,000.00)	0.00 %
450407 - Special Projects-Saunders	0.00	500,000.00	(500,000.00)	0.00 %
Total Special Projects	0.00	501,000.00	(501,000.00)	0.00 %
Wanhoo				
450506 - Lake Level Mgmt Plan	0.00	5,000.00	(5,000.00)	0.00 %
450509 - Wanhoo - Other	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanhoo	0.00	10,000.00	(10,000.00)	0.00 %
Other Projects				
450711 - Leshara	0.00	31,000.00	(31,000.00)	0.00 %
Total Other Projects	0.00	31,000.00	(31,000.00)	0.00 %
Platte River Corridor Alliance				
411101 - PRCA - Administration	0.00	6,843.00	(6,843.00)	0.00 %
411129 - USGS Monitoring at Leshara	0.00	8,000.00	(8,000.00)	0.00 %
Total Platte River Corridor Alliance	0.00	14,843.00	(14,843.00)	0.00 %
Total Projects Expenses	10,357.00	624,843.00	(614,486.00)	1.66 %
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	0.00	12,000.00	(12,000.00)	0.00 %
460102 - GWMP - Information & Education	449.02	1,500.00	(1,050.98)	29.93 %
460103 - GWMP - Nitrogen Classes	0.00	3,000.00	(3,000.00)	0.00 %
460104 - GWMP - Permits	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	0.00	10,000.00	(10,000.00)	0.00 %
460111 - Flow Meter Maintenance	0.00	28,000.00	(28,000.00)	0.00 %
Total Groundwater Management Plan	449.02	54,600.00	(54,150.98)	0.82 %
Groundwater Programs				

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

	Month Ending 07/31/2025 MTD Actual	Annual Budget June 30, 2026 FY2026	\$ Difference Annual Budget	Percentage Annual Budget
460201 - Decommissioned Wells	1,178.54	20,000.00	(18,821.46)	5.89 %
460203 - GW Levels	0.00	500.00	(500.00)	0.00 %
460204 - GW Quality Program	1,359.80	15,000.00	(13,640.20)	9.07 %
460205 - Mead - NOP	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	3,755.67	10,000.00	(6,244.33)	37.56 %
460209 - Groundwater Programs Other	0.00	28,000.00	(28,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	18,000.00	(18,000.00)	0.00 %
Total Groundwater Programs	6,294.01	91,850.00	(85,555.99)	6.85 %
Regulatory				
460301 - Chemigation	11.75	1,000.00	(988.25)	1.18 %
460302 - Irrigation Runoff	0.00	750.00	(750.00)	0.00 %
Total Regulatory	11.75	1,750.00	(1,738.25)	0.67 %
Surface Water Programs				
460403 - Stream Flow	4,213.00	18,000.00	(13,787.00)	23.41 %
Total Surface Water Programs	4,213.00	18,000.00	(13,787.00)	23.41 %
Special Projects				
460503 - Special Projects - Other	0.00	25,000.00	(25,000.00)	0.00 %
460504 - ENWRA	2,500.00	30,000.00	(27,500.00)	8.33 %
460519 - Hydrological Study	7,000.00	152,810.00	(145,810.00)	4.58 %
460521 - Lower Platte Consortium	0.00	250.00	(250.00)	0.00 %
460522 - Groundwater Management Plan Rev	0.00	95,000.00	(95,000.00)	0.00 %
460600 - Source Water Protection/Wellhead Protection	0.00	120,000.00	(120,000.00)	0.00 %
Total Special Projects	9,500.00	423,060.00	(413,560.00)	2.25 %
Land Treatment				
450201 - Ne Buffer Strip	0.00	62,000.00	(62,000.00)	0.00 %
450204 - Shell Creek	0.00	20,000.00	(20,000.00)	0.00 %
450206 - Emergency Terrace Repair	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	3,000.00	(3,000.00)	0.00 %
450802 - Wahoo Creek Watershed Plan-319	0.00	83,000.00	(83,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	109,656.63	557,864.00	(448,207.37)	19.66 %
Total Land Treatment	109,656.63	755,864.00	(646,207.37)	14.51 %
Total Water Expenses	130,124.41	1,345,124.00	(1,214,999.59)	9.67 %
Total Expenses	320,377.87	5,198,240.00	(4,877,862.13)	6.16 %
Total Change in Net Position	27,185.90	7,983,008.00	(7,955,822.10)	0.34 %

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Rural Water Income				
304240 - Water Sales	5,018.00	40,800.00	(35,782.00)	12.30 %
304261 - Other Revenue	4.55	2,000.00	(1,995.45)	0.23 %
Total Rural Water Income	5,022.55	42,800.00	(37,777.45)	11.73 %
Rural Water District Expenses				
570201 - Water Purchase	5,161.38	17,200.00	(12,038.62)	30.01 %
570204 - Testing	0.00	400.00	(400.00)	0.00 %
570206 - Repair	0.00	1,600.00	(1,600.00)	0.00 %
570207 - Other Expenses	0.00	600.00	(600.00)	0.00 %
570208 - Lpnrd Adm. Fee	250.90	2,320.00	(2,069.10)	10.81 %
570210 - Health/Life/Vision/LTD - ER	202.67	2,600.00	(2,397.33)	7.80 %
570211 - Dental - ER	21.72	300.00	(278.28)	7.24 %
570212 - 414H ER Contributions	71.90	840.00	(768.10)	8.56 %
570215 - ER Social Security Tax	55.12	1,160.00	(1,104.88)	4.75 %
570216 - ER Medicare Tax	12.89	260.00	(247.11)	4.96 %
570217 - Salaries	35.42	10,000.00	(9,964.58)	0.35 %
570219 - Fees And Licenses	17.13	400.00	(382.87)	4.28 %
570220 - Rural Water One-Call	1.79	50.00	(48.21)	3.58 %
570221 - Rural Water Hand Tools & Supplies	0.00	200.00	(200.00)	0.00 %
570222 - RW Dues And Memberships	0.00	220.00	(220.00)	0.00 %
570223 - Rural Water Gasoline	127.89	600.00	(472.11)	21.32 %
570224 - Rural Water Personnel Meeting	0.00	480.00	(480.00)	0.00 %
570229 - Rural Water Insurance Expense	0.00	400.00	(400.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	1,000.00	(1,000.00)	0.00 %
570231 - Rural Water Equipment Upkeep	0.00	1,000.00	(1,000.00)	0.00 %
570232 - Rural Water Compensated Absences	0.00	400.00	(400.00)	0.00 %
Total Rural Water District Expenses	5,958.81	42,030.00	(36,071.19)	14.18 %
Total Change in Net Position	(936.26)	770.00	(1,706.26)	(121.59) %

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Rural Water Income				
304240 - Water Sales	4,628.75	61,200.00	(56,571.25)	7.56 %
304275 - Colon Hook Up Fees	0.00	6,000.00	(6,000.00)	0.00 %
304295 - Colon Sewer Fees	2,777.60	30,000.00	(27,222.40)	9.26 %
304261 - Other Revenue	66.32	3,000.00	(2,933.68)	2.21 %
Total Rural Water Income	7,472.67	100,200.00	(92,727.33)	7.46 %
Investment Income				
304350 - Colon RW Interest - NPAIT	35.02	400.00	(364.98)	8.76 %
Total Investment Income	35.02	400.00	(364.98)	8.76 %
Rural Water District Expenses				
570201 - Water Purchase	1,380.49	25,800.00	(24,419.51)	5.35 %
570204 - Testing	0.00	600.00	(600.00)	0.00 %
570206 - Repair	0.00	2,400.00	(2,400.00)	0.00 %
570207 - Other Expenses	80.30	900.00	(819.70)	8.92 %
570208 - Lpnrnd Adm. Fee	231.44	3,480.00	(3,248.56)	6.65 %
570210 - Health/Life/Vision/LTD - ER	304.00	3,900.00	(3,596.00)	7.79 %
570211 - Dental - ER	32.59	450.00	(417.41)	7.24 %
570212 - 414H ER Contributions	107.84	1,260.00	(1,152.16)	8.56 %
570215 - ER Social Security Tax	120.25	1,740.00	(1,619.75)	6.91 %
570216 - ER Medicare Tax	28.12	390.00	(361.88)	7.21 %
570217 - Salaries	(553.00)	15,000.00	(15,553.00)	(3.69) %
570219 - Fees And Licenses	25.68	600.00	(574.32)	4.28 %
570220 - Rural Water One-Call	5.36	75.00	(69.64)	7.15 %
570221 - Rural Water Hand Tools & Supplies	0.00	300.00	(300.00)	0.00 %
570222 - RW Dues And Memberships	0.00	330.00	(330.00)	0.00 %
570223 - Rural Water Gasoline	72.98	900.00	(827.02)	8.11 %
570224 - Rural Water Personnel Meeting	0.00	720.00	(720.00)	0.00 %
570229 - Rural Water Insurance Expense	0.00	600.00	(600.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	1,500.00	(1,500.00)	0.00 %
570231 - Rural Water Equipment Upkeep	0.00	1,500.00	(1,500.00)	0.00 %
570232 - Rural Water Compensated Absences	0.00	600.00	(600.00)	0.00 %
570305 - Colon - Annual Bond Payment	0.00	3,355.00	(3,355.00)	0.00 %
570308 - Colon Meter House Expense	108.52	1,800.00	(1,691.48)	6.03 %
570309 - Colon Sewer Collections	2,633.60	33,000.00	(30,366.40)	7.98 %
570330 - Colon RW Bad Debt Expense	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	4,578.17	102,200.00	(97,621.83)	4.48 %
Total Change in Net Position	2,929.52	(1,600.00)	4,529.52	(183.10) %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>7/31/2026</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2026</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
Capital Improvements - Real Property				
Wahoo Creek (Olsson/Land)	127,900.49	5,300,000.00	(5,172,099.51)	2.41%
WC Easements - \$13,144				
WC Additional Dams - \$102,441.78				
WC Design/Legal/Flood Reduction Real Estate Svc - \$12,314.71				
New Office	0.00	350,000.00	(350,000.00)	0.00%
Building Furnishings/Infrastructure	0.00	160,000.00	(160,000.00)	0.00%
Cottonwood 21A	2,208.93	425,000.00	(422,791.07)	0.52%
Wanhoo FEMA Repairs (Breakwater Repairs/Spilling Basin Rehab)	55,196.00	1,000,000.00	(944,804.00)	5.52%
Breakwater Repairs - \$0				
Spilling Basin Rehab - \$0				
Wanhoo Repairs - \$55,196				
Wanhoo Dam Utility Improvements	0.00	15,900.00	(15,900.00)	0.00%
Wanhoo Upgrades	28,072.60	60,000.00	(31,927.40)	46.79%
Czechland Boat Ramp Light	0.00	10,000.00	(10,000.00)	0.00%
Monitoring Wells	0.00	100,000.00	(100,000.00)	0.00%
New Office Utility Extension	0.00	35,000.00	(35,000.00)	0.00%
New Office Landscaping Project	0.00	123,000.00	(123,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	0.00	0.00	0.00%
Total Capital Improvements - Real Property	213,378.02	7,578,900.00	(7,365,521.98)	2.82%
Capital Outlay				
Machinery & Equipment (Grass Drill, Turbo Saw/Disc Mulcher Fuel Barrel x2, Tree Cooler)	0.00	124,100.00	(124,100.00)	0.00%
Auto and Trucks (Replacement Vehicle)	0.00	38,000.00	(38,000.00)	0.00%
Water Data Base (Longitude 103)	0.00	30,000.00	(30,000.00)	0.00%
RW Billing Software & Reader	0.00	10,000.00	(10,000.00)	0.00%
Other Capital Outlay - Equipment	0.00	0.00	0.00	0.00%
Total Capital Outlay	0.00	202,100.00	(202,100.00)	0.00%
Debt Service Payments				
Colon RW Note	0.00	3,355.00	(3,355.00)	0.00%
Total Debt Service Payments	0.00	3,355.00	(3,355.00)	0.00%
Grand Total All Expenses w/o Depreciation	544,292.87	13,126,825.00	(12,582,532.13)	4.15%

Week #1


Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 12/27/25 to 1/2/26

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	12/27								
Sun	12/28								
Mon	12/29	8:00 am	5:15 pm	9.25		District Management, Wanahoo Budget, Time Sheets, Wahoo Creek			
Tues	12/30	7:30 am	1:15 pm	5.75		Wahoo Creek, Morse Bluff Levee, District Mgt. Personnel,			
Wed	12/31	8:00 am	12:30 pm	4.50	4.00	Personnel, Wahoo Creek, Easement discussions			
Thurs	1/1				8.00	Happy New Year			
Fri	1/2				8.00	Office Closed			
Week #1 Totals				19.5	20		0	\$0.00	\$0.00

Supervisor _____ Manager  Assistant Manager _____ Treasurer _____

Date _____ Date 1/9/26 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


Signature of person filing form

1/9/26
Date

Expenses

Mileage x 0.7	\$ 0.00
Meals	\$0.00
Other Exp.	\$0.00
Total	\$ 0.00

Week #2

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 1/3/26 to 1/9/26

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	1/3								
Sun	1/4								
Mon	1/5	7:15 am 1:30 pm	12:45 pm 5:00 pm	9.00		Leadership team meeting, e-mail catch-up, Committee meetings prep, Wanahoo camping			
Tues	1/6	7:15 am 1:45 pm	12:45 pm 4:30 pm	8.25		Projects Committee, Operations Committee, Water Committee, Exec Committee, Committee Follow-up,			
Wed	1/7	7:45 am 1:30 pm	12:30 pm 4:45 pm	8.00		District Mgt, Committee Follow-up, Budget Review			
Thurs	1/8	7:45 am 1:15 pm	12:30 pm 5:00 pm	8.50		Wahoo Creek, Bills, NET Hearing - Lincoln,			
Fri	1/9	7:45 am	12:30 pm	4.75	2.00	Wanahoo Meeting, District Mgt. Personnel 2 - A.L.			
Week #2 Totals				38.5	2		0	\$0.00	\$0.00
Totals Week #1				19.5	20		0	\$0.00	\$0.00
Two Week Totals				58	22		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	228.00	8.00	2.00	234.00
Sick Leave	824.00	4.00	0.00	828.00

720

724

RESET FORM

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

#	Program Areas	Hours
11	Administration	24.00
14	District Management	27.50
15	Personnel	6.50
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		
1	Annual Leave	2.00
2	Sick Leave	
Other		20.00

Total: 80

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 1/10/26 to 1/16/26

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	1/10								
Sun	1/11								
Mon	1/12	8:00 am 6:00 pm	4:45 pm 8:30 pm	11.25		Board Meeting Prep, Meet w/Jansa Excavating - Wanahoo, Board meeting, LWGF Board meeting			
Tues	1/13	8:00 am 1:45 pm	1:00 pm 5:00 pm	8.25		Staff Meeting, Board Meeting Follow-up, Personnel,			
Wed	1/14	7:45 am	12:30 pm	4.75		Budget Review, District Mgt.			
Thurs	1/15	8:00 am 1:45 pm	1:00 pm 4:45 pm	8.00		District Management, Wanahoo O&M 5 yr. Plan w/NRCS, Pheasants Forever, Game & Parks,			
Fri	1/16	8:00 am 1:30 pm	12:30 pm 4:45 pm	7.75		Viaduct Review, District Management, Personnel			
Week #1 Totals				40	0		0	\$0.00	\$0.00

Supervisor _____ **Manager** _____ Assistant Manager _____ Treasurer _____
 Date _____ Date 1/26/26 Date _____ Date _____

Expenses

Mileage x 0.7	\$ 0.00
Meals	\$0.00
Other Exp.	\$0.00
Total	\$ 0.00

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


 Signature of person filing form

1/26/26
 Date

Week #2

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 1/17/26 to 1/23/26

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	1/17								
Sun	1/18								
Mon	1/19				8.00	MLK Holiday			
Tues	1/20	8:15 am 1:30 pm	12:45 pm 4:30 pm	7.50		District Management, Manager's Meeting - NARD/Long. 103 Viaduct review, Legislative Bill Review			
Wed	1/21	7:30 am 12:15 pm	12:00 pm 4:00 pm	8.25		Wanhoo Budget Review, I&E Discussion Wahoo Creek Watershed			
Thurs	1/22	8:00 am 1:45 pm	12:45 pm 4:00 pm	7.00	1.50	District Management, Personnel, Budget Review,			
Fri	1/23	8:00 am 2:00 pm	1:15 pm 4:30 pm	7.75		Wahoo Creek Watershed, DWEE - Morse Bluff Levee Repair, District Management			
Week #2 Totals				30.5	9.5		0	\$0.00	\$0.00
Totals Week #1				40	0		0	\$0.00	\$0.00
Two Week Totals				70.5	9.5		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	234.00	8.00	1.50	240.50 240
Sick Leave	720.00	4.00	0.00	724.00

724

728

RESET FORM

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#	Program Areas	Hours
11	Administration	27.50
14	District Management	34.00
		9.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		8.00
1	Annual Leave	1.50
2	Sick Leave	
Other		

Total: 80

Lower Platte North Natural Resources District
Accounts Receivable Aging Summary as of 12/31/25

Accounts Receivable acct 105000

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	6950.80	0.00	0.00	0.00	6,950.80
Colon RW Customers	Multiple	7640.19	0.00	0.00	0.00	7,640.19
DEE 319 Funds	Shell Creek WS Plan - Sander - Seier - Johnson - Klug - Loseke	0.00	0.00	0.00	13,675.49	13,675.49
	Decommissioned Well - Loseke - Benson - Mueller	0.00	0.00	0.00	1,072.92	1,072.92
	Shell Creek Septic System Upgrade - Fittje - Flodman - Runge - Flodman - Mostek	7,247.40	24,037.40	8,611.01	0.00	39,895.81
	Soil & Water Conservation Program - Marking	5,850.00	0.00	0.00	0.00	5,850.00
Department of Natural Resources	Cost-Share Flow Meter - Kluck - McAfee - Stibal - Baker Ent - Kluck - Eaton	0.00	0.00	0.00	11,400.00	11,400.00
	Cost-Share Flow Meter - Svatora - Faltys - Koliha - Midland Land - Skytown Prop - Pycl	0.00	0.00	0.00	10,800.00	10,800.00
	Cost-Share Flow Meter - Klug - Hill & Valley - Kallweit - Svoboda - Klug - Shonka - Shor	0.00	0.00	1,200.00	7,200.00	8,400.00
	Cost-Share Flow Meter - Hoppe - Bell - Norton - Jedlicka	3,000.00	1,200.00	0.00	0.00	4,200.00
	Cost-Share Cover Crop - Faltys Brothers	0.00	0.00	0.00	192.00	192.00
FEMA	428 Funds - Bobcat of Omaha/Titan Machinery/Total Trailers/Anderson Ford	0.00	0.00	0.00	378,721.94	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
	Wanahoo Repairs - Houston Eng	10,466.06	16,455.00	0.00	81,446.30	108,367.36
	428 Fema Funds - Bert Gurney - Scheele Kayton Const - IES Electric	0.00	0.00	0.00	258,498.30	258,498.30
	Flood Funds - ME Collins - Houston Engineering - ME Collins	0.00	0.00	0.00	122,293.39	122,293.39
Hazard Mitigation Federal	Hazard Mitigation Update - Jeo	0.00	0.00	750.00	26,673.75	27,423.75
JEDI	Olsson - Wahoo Creek WS & 7 Dam Sites Phase II	27,629.97	39,087.15	0.00	54,850.25	121,567.37
	Olsson - Wahoo Creek WS - 3 Dam Sites	28,993.89	30,839.04	0.00	6,511.68	66,344.61
	Olsson - Wahoo Creek Real Estate Services	13,172.02	0.00	0.00	8,809.34	21,981.36
	Bromm Lindahl - Legal	4,340.00	3,982.00	3,586.00	1,609.50	13,517.50
	Wahoo Creek Construction - Thompson Construction	185,013.90	260,962.20	0.00	0.00	445,976.10
	Add'l Preparations - Great Plains Appraisals	3,625.00	0.00	0.00	0.00	3,625.00
JWMAB	JWMAB Platte River Cameras - Dodge Co-Fremont-PMRNRD	0.00	0.00	0.00	15,982.50	15,982.50
NDEE	Shell Creek Watershed - Forestry Suppliers - Rivalry - Sander	0.00	0.00	0.00	478.40	478.40
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	0.00	0.00	0.00	39,762.36	39,762.36
	Wanahoo Repairs	0.00	0.00	0.00	6,674.88	6,674.88
NET	Bill Bos Payroll	1,356.39	1,054.97	1,367.16	5,587.04	9,365.56
	Shell Creek Final Bend Project	0.00	0.00	0.00	103,650.63	103,650.63
	Great Plains Grass Drill - Benes Service	0.00	0.00	0.00	27,960.00	27,960.00
NRCS Federal	Cottonwood 21A - HDR Engineering	0.00	5,569.35	2,583.27	4,086.23	12,238.85
	NWQI - Jacob Maslonka Payroll	0.00	0.00	0.00	12,630.00	12,630.00
Saunders Co Grant	Security/Public Camera - Diode	4,669.95	0.00	0.00	0.00	4,669.95
		309,955.57	383,187.11	18,097.44	1,520,344.25	2,231,584.39

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lower Platte North Natural Resources District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and the major funds of the Lower Platte North Natural Resources District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and the major funds, of the Lower Platte North Natural Resources District, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lower Platte North Natural Resources District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

SHAREHOLDERS:

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A PROFESSIONAL
CORPORATION

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lower Platte North Natural Resources District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lower Platte North Natural Resources District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lower Platte North Natural Resources District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 6-13 and 48-49 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lower Platte North Natural Resources District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the basic financial statements. The other information comprises the budgetary comparison schedule – General Fund – administrative expenses and other information required by statute, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2026, on our consideration of the Lower Platte North Natural Resources District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lower Platte North Natural Resources District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Lower Platte North Natural Resources District's internal control over financial reporting and compliance.

AMGL, PC.

Grand Island, Nebraska
January 12, 2026

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended June 30, 2025**

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)

As management of the Lower Platte North Natural Resources District, we offer readers of the Lower Platte North Natural Resources District financial statements this narrative overview and analysis of the financial activities of the Lower Platte North Natural Resources District for the fiscal year ended June 30, 2025.

Financial Highlights

- The assets of the Lower Platte North Natural Resources District exceeded its liabilities at the close of the most recent fiscal year by \$53,915,805 (*net position*). Of this amount, \$5,116,645 (*unrestricted net position*) may be used to meet the government’s ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the Lower Platte North Natural Resources District governmental fund reported an ending net position of \$52,659,532. The *unrestricted net position* had a balance of \$5,118,405.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$32,433.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Lower Platte North Natural Resources District’s basic financial statements. The Lower Platte North Natural Resources District’s basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Lower Platte North Natural Resources District’s finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Lower Platte North Natural Resources District’s assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Lower Platte North Natural Resources District is improving or deteriorating.

The *statement of activities* presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2025**

The government-wide financial statements distinguish functions of the Lower Platte North Natural Resources District that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Lower Platte North Natural Resources District include general government. The business-type activities of the Lower Platte North Natural Resources District include Water Funds.

The government-wide financial statements can be found on pages 14 and 15 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Lower Platte North Natural Resources District, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Lower Platte North Natural Resources District can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Lower Platte North Natural Resources District maintains one individual governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund, which is considered to be a major fund.

The Lower Platte North Natural Resources District adopts an annual appropriated budget for its governmental fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 16-19 of this report.

Proprietary funds. The Lower Platte North Natural Resources District maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Lower Platte North Natural Resources District uses enterprise funds to account for its Water Funds.

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2025**

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Funds, which is considered to be a major fund of the Lower Platte North Natural Resources District.

The basic proprietary fund financial statements can be found on pages 20-22 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 23-47 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information and other information* concerning the Lower Platte North Natural Resources District’s budgetary comparison schedules. Required supplementary information can be found on pages 48-49 of this report. Other information can be found on page 50-51 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the Lower Platte North Natural Resources District, assets exceeded liabilities by \$53,915,805 at the close of the most recent fiscal year.

Summary Statements of Net Position

	June 30, 2025			June 30, 2024		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and Other Assets	\$ 7,377,266	\$ (157,063)	\$ 7,220,203	\$ 9,786,370	\$ (167,977)	\$ 9,618,393
Capital Assets	46,653,670	1,464,664	48,118,334	39,000,075	1,477,424	40,477,499
Total Assets	<u>54,030,936</u>	<u>1,307,601</u>	<u>55,338,537</u>	<u>48,786,445</u>	<u>1,309,447</u>	<u>50,095,892</u>
Long-term Liabilities	251,471	29,366	280,837	-	21,332	21,332
Other Liabilities	1,119,933	21,962	1,141,895	810,373	31,353	841,726
Total Liabilities	<u>1,371,404</u>	<u>51,328</u>	<u>1,422,732</u>	<u>810,373</u>	<u>52,685</u>	<u>863,058</u>
Net Position:						
Net Investment in						
Capital Assets	46,653,670	1,248,289	47,901,959	39,000,075	1,244,409	40,244,484
Restricted	887,457	9,744	897,201	838,492	9,303	847,795
Unrestricted	5,118,405	(1,760)	5,116,645	8,137,505	3,050	8,140,555
Total Net Position	<u>\$ 52,659,532</u>	<u>\$ 1,256,273</u>	<u>\$ 53,915,805</u>	<u>\$ 47,976,072</u>	<u>\$ 1,256,762</u>	<u>\$ 49,232,834</u>

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2025**

The largest portion of the Lower Platte North Natural Resources District’s net position (88.8 percent) reflects its investment in capital assets (land, infrastructure, buildings, machinery, vehicles, and equipment), less any related debt used to acquire those assets that is still outstanding. The Lower Platte North Natural Resources District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Lower Platte North Natural Resources District’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Lower Platte North Natural Resources District’s net position (1.7 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$5,116,645) may be used to meet the government’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Lower Platte North Natural Resources District is able to report positive balances in all three categories of governmental activities net position. The business-type activities had at deficit of \$1,760 at June 30, 2025.

Expenses and Program Revenues – Governmental Activities

<u>Function</u>	<u>Year Ended June 30, 2025</u>		<u>Year Ended June 30, 2024</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
General Government	\$ 5,039,522	\$ 4,101,610	\$ 3,900,818	\$ 3,486,643
Depreciation	-	695,971	-	607,408
Total	<u>\$ 5,039,522</u>	<u>\$ 4,797,581</u>	<u>\$ 3,900,818</u>	<u>\$ 4,094,051</u>

Revenues by Source – Governmental Activities

SOURCES OF REVENUE

	<u>Year Ended June 30, 2025</u>		<u>Year Ended June 30, 2024</u>	
Charges for Services	\$ 374,568	3.96 %	\$ 398,897	5.17 %
Operating Grants and Contributions	4,664,954	49.20	3,501,921	45.44
Property Taxes	3,818,674	40.28	3,474,969	45.09
Miscellaneous	12,718	0.13	23,484	0.30
Gain on Disposal of Capital Assets	392,562	4.14	61,457	0.80
Interest	217,565	2.29	246,675	3.20
Total	<u>\$ 9,481,041</u>	<u>100.00 %</u>	<u>\$ 7,707,403</u>	<u>100.00 %</u>

Net position increased \$4,683,460 in the governmental funds during the year ended June 30, 2025. This increase is mainly due to project reimbursements received from grants and other funding sources relating to District capital projects.

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2025**

Business-type activities. Business-type activities decreased the Lower Platte North Natural Resources District’s net position by \$489. This decrease was mainly due to operating costs in excess of customer charges.

Expenses and Program Revenues – Business-type Activities

<u>Function</u>	<u>Year Ended June 30, 2025</u>		<u>Year Ended June 30, 2024</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
Water	\$ 109,307	\$ 115,596	\$ 105,164	\$ 114,449

Revenues by Source – Business-type Activities

SOURCES OF REVENUE

	<u>Year Ended June 30, 2025</u>		<u>Year Ended June 30, 2024</u>	
Charges for Services	\$ 109,307	94.96 %	\$ 105,164	95.36 %
Miscellaneous	5,359	4.66	4,636	4.20
Interest	441	0.38	481	0.44
Total	<u>\$ 115,107</u>	<u>100.00 %</u>	<u>\$ 110,281</u>	<u>100.00 %</u>

Financial Analysis of the Government’s Funds

As noted earlier, the Lower Platte North Natural Resources District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Lower Platte North Natural Resources District’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Lower Platte North Natural Resources District’s financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Lower Platte North Natural Resources District’s governmental funds reported combined ending fund balances of \$6,257,333. The *unassigned fund balance*, which is available for spending at the government’s discretion, was \$32,433. The remainder of fund balance is not available for new spending because it has already been 1) restricted (\$887,457), 2) committed (\$1,084,724), 3) assigned (\$4,195,191), or 4) is in nonspendable form (\$57,528). See note C2 on page 39 and 40 for additional information on fund balances.

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2025**

The General Fund is the chief operating fund of the Lower Platte North Natural Resources District. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$32,433, while total fund balance was \$6,257,333. As a measure of the General Fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Total fund balance represents 50.0 percent of total General Fund expenditures.

The fund balance of the Lower Platte North Natural Resources District's General Fund decreased by \$2,943,396 during the current fiscal year.

Proprietary funds. The Lower Platte North Natural Resources District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the proprietary fund at the end of the year was as follows: Water Fund - \$(1,760). The Water Fund net position decreased \$(489) during the year. Other factors concerning the finances of this fund have already been addressed in the discussion of the Lower Platte North Natural Resources District's business-type activities.

Budgetary Highlights

The Lower Platte North Natural Resources District did not amend its budget during the year ended June 30, 2025.

Capital Asset and Debt Administration

Capital Assets. The Lower Platte North Natural Resources District's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounts to \$48,118,334 (net of accumulated depreciation). This investment in capital assets includes conservation property, land, infrastructure, land improvements, buildings, office equipment, machinery and equipment, vehicles, and distribution systems.

Major capital asset events (individually greater than \$35,000) during the current fiscal year included the following:

- Wahoo Creek land easements - \$1,627,451
- Wahoo Creek watershed construction - \$1,628,223
- Cottonwood rehabilitation - \$61,665
- Office design and construction - \$4,426,088
- Boom lift - \$58,000
- 3 John Deere ZTrak mowers - \$42,743
- 2024 Ford F-150 - \$42,416
- Office furniture - \$41,745

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2025**

**Lower Platte North Natural Resources District's Capital Assets
(net of depreciation)**

	<u>Year Ended June 30, 2025</u>			<u>Year Ended June 30, 2024</u>		
	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>		<u>Activities</u>	<u>Activities</u>	
Conservation property	\$ 123,971	\$ -	\$ 123,971	\$ 123,971	\$ -	\$ 123,971
Land	12,609,273	-	12,609,273	10,948,322	-	10,948,322
Infrastructure	26,942,127	-	26,942,127	25,419,984	-	25,419,984
Land improvements	133,124	-	133,124	133,459	-	133,459
Buildings	5,643,583	-	5,643,583	1,287,863	-	1,287,863
Office equipment	381,646	-	381,646	349,694	-	349,694
Machinery and equipment	704,760	14,570	719,330	629,096	4,000	633,096
Vehicles	115,186	-	115,186	107,686	-	107,686
Distribution systems	-	1,450,094	1,450,094	-	1,473,424	1,473,424
Total	<u>\$46,653,670</u>	<u>\$ 1,464,664</u>	<u>\$48,118,334</u>	<u>\$39,000,075</u>	<u>\$ 1,477,424</u>	<u>\$40,477,499</u>

Additional information on the Lower Platte North Natural Resources District's capital assets can be found in Note C4 on pages 41-42 of this report.

Long-term debt. At the end of the current fiscal year, the Lower Platte North Natural Resources District had total bonded debt and notes payable outstanding of \$21,331.

Lower Platte North Natural Resources District's Outstanding Debt

	<u>Year Ended June 30, 2025</u>			<u>Year Ended June 30, 2024</u>		
	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>		<u>Activities</u>	<u>Activities</u>	
Revenue Bonds	\$ -	\$ 21,331	\$ 21,331	\$ -	\$ 23,679	\$ 23,679

The Lower Platte North Natural Resources District's total debt decreased by \$2,348 (9.9 percent) during the current fiscal year, due to payments on debt.

Additional information on the Lower Platte North Natural Resources District's long-term debt can be found in Note C6 on pages 43-44 of this report.

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2025**

Request for Information

This financial report is designed to provide a general overview of the Lower Platte North Natural Resources District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Lower Platte North Natural Resources District, 1616 County Rd 17, P.O. Box 126, Wahoo, NE 68066-0126.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

STATEMENT OF NET POSITION

June 30, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 604,206	\$ 150	\$ 604,356
Investments	2,177,423	-	2,177,423
County treasurer cash	39,108	-	39,108
Receivables:			
Accounts receivable	1,994,544	10,968	2,005,512
Property tax	1,413,283	-	1,413,283
Due to (from) funds	195,044	(195,044)	-
Inventory	-	15,973	15,973
Prepaid expenses	57,528	1,146	58,674
Restricted investments	896,130	9,744	905,874
Total current assets	<u>7,377,266</u>	<u>(157,063)</u>	<u>7,220,203</u>
Capital assets:			
Land and conservation property	12,733,244	-	12,733,244
Other capital assets, net of depreciation	<u>33,920,426</u>	<u>1,464,664</u>	<u>35,385,090</u>
Net capital assets	<u>46,653,670</u>	<u>1,464,664</u>	<u>48,118,334</u>
Total assets	<u>54,030,936</u>	<u>1,307,601</u>	<u>55,338,537</u>
LIABILITIES			
Current liabilities:			
Accounts payable	976,408	13,302	989,710
Accrued salaries and withholding	85,950	1,520	87,470
Accrued interest payable	-	693	693
Customer deposits	12,385	4,000	16,385
Unavailable revenues	45,190	-	45,190
Current portion of long-term obligations	-	2,447	2,447
Total current liabilities	<u>1,119,933</u>	<u>21,962</u>	<u>1,141,895</u>
Noncurrent liabilities:			
Accrued compensated absences	251,471	10,482	261,953
Noncurrent portion of long-term obligations	-	18,884	18,884
Total noncurrent liabilities	<u>251,471</u>	<u>29,366</u>	<u>280,837</u>
Total liabilities	<u>1,371,404</u>	<u>51,328</u>	<u>1,422,732</u>
NET POSITION			
Net investment in capital assets	46,653,670	1,248,289	47,901,959
Restricted	887,457	9,744	897,201
Unrestricted	<u>5,118,405</u>	<u>(1,760)</u>	<u>5,116,645</u>
Total net position	<u>\$ 52,659,532</u>	<u>\$ 1,256,273</u>	<u>\$ 53,915,805</u>

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>
Primary government:			
Governmental activities:			
General government	\$ 4,101,610	\$ 374,568	\$ 4,664,954
Depreciation	695,971	-	-
Total governmental activities	4,797,581	374,568	4,664,954
Business-type activities:			
Water	115,596	109,307	-
Total primary government	\$ 4,913,177	\$ 483,875	\$ 4,664,954

See notes to financial statements.

<u>Capital Grants and Contributions</u>	<u>Net (Expenses) Revenues and Changes in Net Position</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ -	\$ 937,912		\$ 937,912
-	(695,971)		(695,971)
-	<u>241,941</u>	<u>\$ -</u>	<u>241,941</u>
-	-	(6,289)	(6,289)
<u>\$ -</u>	<u>241,941</u>	<u>(6,289)</u>	<u>235,652</u>
General revenues:			
Property taxes	3,818,674	-	3,818,674
Miscellaneous	12,718	5,359	18,077
Gain on disposal of capital assets	392,562	-	392,562
Interest income	217,565	441	218,006
Total general revenues	<u>4,441,519</u>	<u>5,800</u>	<u>4,447,319</u>
Change in net position	<u>4,683,460</u>	<u>(489)</u>	<u>4,682,971</u>
Net position - June 30, 2024	<u>47,976,072</u>	<u>1,256,762</u>	<u>49,232,834</u>
Net position - June 30, 2025	<u>\$ 52,659,532</u>	<u>\$ 1,256,273</u>	<u>\$ 53,915,805</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**BALANCE SHEET -
GOVERNMENTAL FUND**

June 30, 2025

	<u>General</u>
ASSETS	
Cash and cash equivalents	\$ 604,206
Investments	2,177,423
County treasurer cash	39,108
Receivables:	
Accounts receivable	1,994,544
Property tax	1,413,283
Prepaid expenses	57,528
Due from other funds	195,044
Restricted investments	896,130
	<hr/>
Total assets	\$ 7,377,266
	<hr/> <hr/>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 976,408
Accrued salaries and withholding	85,950
Customer deposits	12,385
Unavailable revenue	45,190
Total liabilities	<hr/> 1,119,933
Fund balances:	
Nonspendable	57,528
Restricted	887,457
Committed	1,084,724
Assigned	4,195,191
Unassigned	32,433
Total fund balances	<hr/> 6,257,333
	<hr/>
Total liabilities and fund balance	\$ 7,377,266
	<hr/> <hr/>

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

RECONCILIATION OF THE BALANCE SHEET -
GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION

June 30, 2025

Total fund balance - governmental fund	\$ 6,257,333
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental fund. The cost of the assets is \$52,952,643 and the accumulated depreciation is \$6,298,973.	46,653,670
Accrued compensated absences are not due and payable in the current period and therefore are not reported as a liability in the fund financial statements.	<u>(251,471)</u>
Total net position - governmental activities	<u><u>\$ 52,659,532</u></u>

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND

For the Year Ended June 30, 2025

	<u>General</u>
REVENUES	
Property taxes	\$ 3,818,674
Grants	4,664,954
Reimbursements	110,392
Dirt and tree sales	32,170
Licenses and permits	208,496
Rent income	23,510
Sale of capital assets	494,108
Interest income	217,565
Other income	<u>12,718</u>
Total revenues	9,582,587
EXPENDITURES	
General Government:	
Administration	469,065
Information and education	39,716
Operation and maintenance	454,721
Personnel	2,146,058
Projects	569,283
Water	<u>396,028</u>
Total general government	4,074,871
Capital outlay	<u>8,451,112</u>
Total expenditures	<u>12,525,983</u>
Excess of expenditures over revenues	(2,943,396)
Fund balance - June 30, 2024	<u>9,200,729</u>
Fund balance - June 30, 2025	<u><u>\$ 6,257,333</u></u>

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2025

Total net change in fund balance - governmental fund	\$ (2,943,396)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Expenses incurred to increase the accrued compensated absence liability do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund.	(26,739)
Capital outlays are reported in the governmental fund as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay (\$8,451,112) exceeded depreciation expense (\$695,971).	7,755,141
Remaining basis on capital asset disposals does not impact the governmental funds, but the remaining basis reduces the gain on sale of assets on the Statement of Activities.	<u>(101,546)</u>
Change in net position of governmental activities	<u><u>\$ 4,683,460</u></u>

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS

June 30, 2025

	Water Funds		<u>Total</u>
	<u>Bruno Water</u> <u>Fund</u>	<u>Colon Water</u> <u>Fund</u>	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 60	\$ 90	\$ 150
Accounts receivable	3,817	7,151	10,968
Inventory	6,389	9,584	15,973
Prepaid expenses	-	1,146	1,146
Total current assets	<u>10,266</u>	<u>17,971</u>	<u>28,237</u>
Noncurrent assets:			
Restricted investments	-	9,744	9,744
Capital assets:			
Distribution systems	726,157	1,180,075	1,906,232
Equipment	20,511	30,767	51,278
Less accumulated depreciation	<u>(171,334)</u>	<u>(321,512)</u>	<u>(492,846)</u>
Net capital assets	<u>575,334</u>	<u>889,330</u>	<u>1,464,664</u>
Total noncurrent assets	<u>575,334</u>	<u>899,074</u>	<u>1,474,408</u>
Total assets	<u>585,600</u>	<u>917,045</u>	<u>1,502,645</u>
LIABILITIES			
Current liabilities:			
Accounts payable	2,184	11,118	13,302
Due to other funds	192,402	2,642	195,044
Accrued salaries and withholding	608	912	1,520
Accrued interest payable	-	693	693
Customer deposits	400	3,600	4,000
Current portion of long-term obligations	<u>-</u>	<u>2,447</u>	<u>2,447</u>
Total current liabilities	<u>195,594</u>	<u>21,412</u>	<u>217,006</u>
Noncurrent liabilities:			
Accrued compensated absences	4,193	6,289	10,482
Noncurrent portion of long-term obligations	<u>-</u>	<u>18,884</u>	<u>18,884</u>
Total noncurrent liabilities	<u>4,193</u>	<u>25,173</u>	<u>29,366</u>
Total liabilities	<u>199,787</u>	<u>46,585</u>	<u>246,372</u>
NET POSITION			
Net investment in capital assets	382,932	865,357	1,248,289
Restricted	-	9,744	9,744
Unrestricted	<u>2,881</u>	<u>(4,641)</u>	<u>(1,760)</u>
Total net position	<u>\$ 385,813</u>	<u>\$ 870,460</u>	<u>\$ 1,256,273</u>

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS**

For the Year Ended June 30, 2025

	Water Funds		Total
	Bruno Water Fund	Colon Water Fund	
Operating revenues:			
Charges for services	\$ 54,906	\$ 54,401	\$ 109,307
Other revenue	691	4,668	5,359
Total operating revenues	55,597	59,069	114,666
Operating expenses:			
Personnel services	14,068	20,562	34,630
Purchased water	25,741	14,167	39,908
Repairs and maintenance	2,178	3,845	6,023
Administrative fees	2,745	2,720	5,465
Travel	524	786	1,310
Licenses and fees	408	612	1,020
Miscellaneous	22	958	980
Depreciation	8,135	17,195	25,330
Total operating expenses	53,821	60,845	114,666
Operating income (loss)	1,776	(1,776)	-
Nonoperating revenues (expenses):			
Interest income	-	441	441
Interest expense	-	(930)	(930)
Total nonoperating expenses	-	(489)	(489)
Change in net position	1,776	(2,265)	(489)
Net position - June 30, 2024	384,037	872,725	1,256,762
Net position - June 30, 2025	\$ 385,813	\$ 870,460	\$ 1,256,273

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS**

For the Year Ended June 30, 2025

	Water Funds		<u>Total</u>
	Bruno Water Fund	Colon Water Fund	
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 58,837	\$ 59,448	\$ 118,285
Payments to suppliers	(33,364)	(22,493)	(55,857)
Payments to employees	(13,100)	(19,111)	(32,211)
Net provided by operating activities	12,373	17,844	30,217
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Net change in due to General Fund	(7,345)	(6,947)	(14,292)
Purchase of capital assets	(5,028)	(7,542)	(12,570)
Principal payments on capital debt	-	(2,348)	(2,348)
Interest paid on capital debt	-	(1,007)	(1,007)
Net cash used by capital and related financing activities	(12,373)	(17,844)	(30,217)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Increase in restricted investments	-	(441)	(441)
Interest received	-	441	441
Net cash used by investing activities	-	-	-
Increase in cash and cash equivalents	-	-	-
Cash and cash equivalents - beginning of the year	60	90	150
Cash and cash equivalents - end of the year	\$ 60	\$ 90	\$ 150
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ 1,776	\$ (1,776)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation expense	8,135	17,195	25,330
Change in assets and liabilities:			
Accounts receivable	3,240	79	3,319
Inventories	180	270	450
Prepaid expenses	-	50	50
Accounts payable	(1,926)	275	(1,651)
Accrued salaries, withholding and compensated absences	968	1,451	2,419
Customer deposits	-	300	300
Net cash provided by operating activities	\$ 12,373	\$ 17,844	\$ 30,217

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS

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LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Lower Platte North Natural Resources District (District) are prepared in accordance with generally accepted accounting principles (GAAP). The District's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note.

1. Financial Reporting Entity

The Lower Platte North Natural Resources District was created on July 1, 1972, by an act of the Nebraska Legislature. The District was organized with its main responsibilities in the area of conservation including: erosion control, flood prevention, soil conservation, water supply, ground and surface water management, pollution control, fish and wildlife habitat, recreation, and forestry and range management. The District serves an area encompassing approximately 1 million acres in portions of seven Nebraska counties: Boone, Butler, Colfax, Dodge, Madison, Platte and Saunders. Its governmental authority includes the power to levy property taxes and the right of eminent domain.

The District is a local government governed by an elected nineteen member board. As required by accounting principles generally accepted in the United States of America, these financial statements present only the Lower Platte North Natural Resources District. There are no legally separate organizations for which the elected officials of the District are financially accountable or for which exclusion from these financial statements would cause them to be misleading or incomplete.

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, and has addressed all potential component units (traditionally separate reporting entities) for which the District may be financially accountable, and, as such, should be included within the District's financial statements. The District (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the District. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1. Financial Reporting Entity, continued

Blended Component Units

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the District or the component unit provides services entirely to the District. These component units' funds are blended into those of the District by appropriate activity type to compose the primary government presentation. Currently, the District has no blended component units.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending. Currently, the District has no discretely presented component units.

2. Basis of Presentation

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Fund Financial Statements, continued

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the District and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major Funds

The funds are further classified as major as follows:

<u>Fund</u>	<u>Brief Description</u>
<i>Major:</i>	
Governmental: General	See page 26 for description.
Proprietary: Enterprise: Water	The water fund accounts for the District’s water distribution activities.

3. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b, below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting, continued

Measurement Focus, continued

- b. The proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within 60 days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity

Cash and Investments

For the purpose of the Statement of Net Position, “cash and cash equivalents” include all demand accounts and savings accounts. For the purpose of the proprietary fund Statement of Cash Flows, “cash and cash equivalents” include all cash on hand, demand accounts, savings accounts, and equity in pooled cash, which has an original maturity of three months or less. The County Treasurer’s cash represents revenues collected not yet remitted to the District.

Investments are carried at fair value. Fair value is based on quoted market price. Additional cash and investment disclosures are presented in Notes B2, C1, and D3.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

Receivables

The General and Water funds accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Changes in the valuation allowance have not been material to the financial statements.

Property taxes receivable includes the second half of 2024 taxes due September 1, 2025. All delinquent prior years’ taxes are determined to be uncollectible and are not included in property taxes receivable. The District considers 2024 property taxes receivable to be fully collectible.

Noncurrent portions of long-term receivables due to the General fund are reported on the governmental fund balance sheet, in spite of their spending measurement focus. Recognition of the General fund type revenues represented by noncurrent receivables is deferred until they become current receivables. These amounts are classified as deferred inflows of resources.

Restricted Assets

Restricted assets include accounts receivables and investments that are legally restricted as to their use. The primary restricted assets are proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities and Equity, continued

Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the District as assets having an estimated useful life in excess of two years and assets classified as equipment or vehicles with an initial individual cost of more than \$2,500 and assets classified as buildings, infrastructure or land improvements with an initial individual cost of more than \$5,000. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation.

Capital assets are carried at cost, less accumulated depreciation. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated useful lives computed primarily on the straight-line method. The estimated lives by asset class follows:

Software	3 years
Vehicles	5 years
Office equipment	5-7 years
Machinery and other equipment	5-7 years
Buildings	31 years
Infrastructure	20-99 years
Land improvements	15-25 years

The governmental funds infrastructure assets are capitalized under the prospective method, valued at cost. The cost of normal maintenance, preservation, and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Capital Assets, continued

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Compensated Absences

During the year ended June 30, 2025, the District implemented GASB No. 101. This Statement requires governments to recognize a liability for, certain types of leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The objective of this Statement is to better align the recognition of compensated absences liabilities with the accrual basis of accounting and improve consistency.

The District's policy is to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation leave due to an employee at the time of termination will be paid at the current rate of pay. Employees who terminate with accumulated sick leave will be paid for their sick leave balance in excess of 360 hours at their current hourly rate of pay. Annually each employee's sick leave will be adjusted to the max carryover of 720 hours, with an option to participate in a special retirement option that requires the District and the employee to contribute \$7.50 per hour in excess of the 720 hour carryover to the District's 457 retirement plan. The liability for these compensated absences is recorded as accrued compensated absences in the government-wide statements. In the fund financial statements, governmental funds do not report the compensated absence liability since it is not payable from expendable available financial resources. The proprietary funds report the total liability.

Unavailable Revenue

The District has several interlocal agreements in place for cost sharing. These agreements call for reimbursement in installments beyond the current fiscal year. Some of these entities prepaid the full cost share at the time the interlocal agreements were signed. Unavailable revenue represents reimbursements received in advance before costs have been incurred by the District.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses.

Inventory

Inventory consists of pipe fittings and meters used primarily for repairs to the water system and water lines. Inventory is stated at the lower of cost or market. Cost is determined by the first-in, first-out (FIFO) method.

Long-term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists of note and bond payable.

Fund Financial Statements

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide statements.

Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

Government-wide Statements, continued

- b. Restricted net position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted net position” or “net investment in capital assets.”

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

Effective October 1, 2010, the District has adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Nonspendable—Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted—Amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed—Amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority. Amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.

Assigned—Amounts the District intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned—All amounts not included in other spendable classifications.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

The Board establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the District. Assigned fund balance is established by the Board through adoption or amendment of the budget as intended for a specific purpose (such as the purchase of fund assets or construction or for other purposes).

When fund balance resources are available for a specific purpose in more than one classification, it is the District's policy to use the most restrictive funds first in the following order: restricted, committed, assigned and unassigned as they are needed.

Rural Water Activity

The District works with municipalities within its borders to create water service plans. These plans may result in service provided by the Water fund operated by the District. Costs to create and finalize each service plan are expensed as ordinary District expenses.

5. Revenues, Expenditures, and Expenses

Property Taxes

The District has the power to levy taxes each year sufficient to pay any judgment existing against the District, the interest on bonded debt, and the principal on bonded debt maturing during the fiscal year or within six months thereafter, as well as taxes authorized by state law.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses, continued

Property Taxes, continued

The tax levies for all political subdivisions are certified by the County Board on or before October 20. Real estate taxes are due on December 31 and attach as an enforceable lien and become delinquent in two equal installments on May 1 and September 1. Personal property taxes are due in the same manner as real estate taxes.

Property taxes levied for 2024-2025 are recorded as revenue when expected to be collected within 60 days after June 30, 2025. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. They also include all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds – by Character and Function

Proprietary Funds – by Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local government unit, the District is subject to various Federal, State, and local laws and contractual regulations. An analysis of the District's compliance with significant laws and regulations and demonstration of its stewardship over District resources follows:

1. Fund Accounting Requirements

The District complies with all State and local laws and regulations requiring the use of separate funds. The legally required fund used by the District is the General Fund.

2. Deposit Laws and Regulations

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The District's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance or with U.S. Treasury and U.S. agency securities having an aggregate value at least equal to the amount of the deposits. The District's demand deposits are insured up to \$250,000 and certificates of deposit/savings accounts are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). The bank balances of the District's deposits at one financial institution exceeded FDIC coverage and collateral held by the pledging institution in the District's name.

3. Budgetary Data

The District is required by state laws to adopt annual budgets for all fund types. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the State budget act.

The Nebraska Budget Act provides the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditure and/or tax levy limitations.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

3. Budgetary Data, continued

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

- a. On or before August 1, the District prepares a budget for the fiscal year commencing July 1. The budget includes proposed expenditures and resources available.
- b. The budget is published with subsequent public hearings to obtain taxpayer comments.
- c. Prior to September 30, the District adopts the budget, which is then filed with the appropriate state and county officials.
- d. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year end and any revisions require board approval.
- e. The County Clerk certifies a preliminary property tax levy for each fund of the District, which levied property taxes in the county the previous year based on the combined valuation and amount required for the District the prior year. The preliminary levy becomes the final levy unless the governing board passes, by a majority vote, a resolution setting the levy at a different amount.
- f. The property tax requirements resulting from the budget process are utilized by the County Assessor to establish the tax levy. Taxes are levied annually on or before October 20. Real property taxes and personal property taxes are due December 31 with the first half delinquent May 1 and the second half delinquent September 1.
- g. Appropriations lapse at the end of the fiscal year, except for capital improvement appropriations and certain encumbrances against operating budgets.
- h. The Lower Platte North Natural Resources District adopts a budget by resolution for all fund types.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

The following notes present detail information to support the amounts reported in the basic financial statements for the District’s various assets, liabilities, equity, revenues, and expenditures/expenses.

1. Cash and Investments

Deposits

The District’s policies regarding deposits of cash are discussed in Note A4. At June 30, 2025, the carrying value of the District’s deposits were \$3,687,653 and the bank balance was \$3,687,577. For reporting purposes, the categories of collateral are defined as follows:

Category 1 – Insured by FDIC or collateralized with securities held by the District (or public trust) or by its agent in its name.

Category 2 – Uninsured but collateralized with securities held by the pledging financial institution’s trust department or agent in the District’s name.

Category 3 – Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the District’s name; or collateralized with no written or approved collateral agreement.

At June 30, 2025, all of the District’s deposits exceed FDIC and pledged securities by \$354,281 at Union Bank.

Reconciliation to Government-wide Statement of Net Position:

Primary Government –

Unrestricted cash and cash equivalents	\$ 604,356
Unrestricted investments	2,177,423
Restricted investments	<u>905,874</u>
	<u>\$ 3,687,653</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

2. Restricted, Committed, Assigned, and Nonspendable Fund Balances

The restricted assets and fund balance/net position as of June 30, 2025, are as follows:

	Restricted Assets	Unavailable Revenues	Restricted Net Position
Governmental fund			
Elkhorn Breakout	\$ 148,374	\$ -	\$ 148,374
DNR - Dirt sales	145,041	-	145,041
Lower Platte River Corridor Alliance GIS	8,673	(8,673)	-
Wanahoo SRA	594,042	-	594,042
 Total restricted fund balance	 \$ 896,130	 \$ (8,673)	 \$ 887,457
 Business-type funds			
Colon Rural Water	\$ 9,744	\$ -	\$ 9,744

Assigned General Fund balance consists of the following:

Intergovernmental emergency repair	\$ 100,000
Project operation and maintenance	100,000
Shell Creek land treatment	100,000
Water studies	30,000
Farm bill technical assistance	125,191
Joint water management East Fremont	440,000
Groundwater sinking	100,000
Large structure operations & maintenance	200,000
Flood reduction sinking	3,000,000
	\$ 4,195,191

Nonspendable fund balance consists of prepaid expenses that are not in a spendable form.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

2. Restricted, Committed, Assigned, and Nonspendable Fund Balances, continued

Committed fund balance consists of the following:

	Remaining commitment as of 6/30/25	Expected reimbursement or not due within one year	Net commitment
Financial Statement Audit Fee	\$ 15,650	\$ -	\$ 15,650
Computer Consultant	25,920	-	25,920
Copy Machine Lease	8,151	5,643	2,508
E-Ad / Commericals	8,500	-	8,500
Flow Meter Maintenance	112,000	84,000	28,000
HBE Accounting	411,900	314,880	97,020
Legal Counsel Retainer	3,600	-	3,600
Nebraska Buffer Strip Program	58,000	58,000	-
JEO - Hazard Mit.	13,765	10,324	3,441
JEO - Lake Wanahoo Utility Imp	15,914	-	15,914
HDR - 21A Rehab Alternatives	20,887	20,887	-
Olsson/Great Plains - Real Estate	30,421	30,421	-
Wahoo Creek Thompson Const.	3,267,202	3,267,202	-
Olsson - WC Construction Oversight	404,117	404,117	-
Olsson - Wahoo Creek Design	1,582,535	1,582,535	-
Olsson - Wanahoo Dam Monitoring	32,001	-	32,001
Scheele / Kayton - Office	391,136	-	391,136
Scheele / Kayton - Buildings	68,213	-	68,213
Longitude 103	7,500	-	7,500
Shell Creek Scholarship	3,000	-	3,000
USGS Stream Cameras	103,624	85,710	17,914
USGS - Shell Creek/Wahoo Creek Stream Gage	72,827	55,979	16,848
Water Strategies	2,300	-	2,300
Interlocal Agreements			
Decommissioned Well Program	19,000	3,000	16,000
Eastern NE Water Resources Assessment	32,000	-	32,000
E-Meeting Software - NSEA	4,100	-	4,100
Joint Water Mgt. Asst. Group	19,965	-	19,965
Lower Loup NRD - Age Dating	25,000	-	25,000
Lower Platte Weed Management	60,000	-	60,000
NARD Dues	34,058	-	34,058
NRCS Flag Staking	1,000	-	1,000
NRCS Salary Support	154,000	44,000	110,000
Trees (NARD/NFS)	15,000	15,000	-
Wahoo Creek RCPP / JEDI	4,500,000	4,500,000	-
Lower Platte River Corridor-Trend	4,136	-	4,136
Lower Platte River Corridor-Gauge	8,000	-	8,000
Leshara Drainage	31,000	-	31,000
	<u>\$ 11,566,422</u>	<u>\$ 10,481,698</u>	<u>\$ 1,084,724</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

3. Accounts Receivable

At June 30, 2025, accounts receivable consist of the following:

Governmental activities		
Federal grants	\$	1,288,939
State grants		574,015
Intergovernmental reimbursements		104,101
Miscellaneous receivables		27,489
Total governmental activities		1,994,544
Business-type activities		
Water sales		10,968
	\$	2,005,512

4. Capital Assets

Capital asset activity for the year ended June 30, 2025, is as follows:

	Balance at <u>July 1, 2024</u>	<u>Additions</u>	<u>Disposals</u>	Balance at <u>June 30, 2025</u>
<u>Governmental Activities:</u>				
Capital assets not being depreciated:				
Conservation property	\$ 123,971	\$ -	\$ -	\$ 123,971
Land	10,948,322	1,669,451	(8,500)	12,609,273
Total capital assets not being depreciated	11,072,293	1,669,451	(8,500)	12,733,244
Other capital assets being depreciated:				
Infrastructure	29,509,798	1,965,895	-	31,475,693
Land improvements	623,923	-	-	623,923
Buildings	1,856,220	4,490,845	(572,049)	5,775,016
Office equipment	573,581	76,361	(9,164)	640,778
Machinery and equipment	1,227,536	206,144	(102,907)	1,330,773
Vehicles	354,606	42,416	(23,806)	373,216
Total other capital assets at historical cost	34,145,664	6,781,661	(707,926)	40,219,399
Less accumulated depreciation for:				
Infrastructure	(4,089,814)	(443,752)	-	(4,533,566)
Land improvements	(490,464)	(335)	-	(490,799)
Buildings	(568,357)	(43,711)	480,635	(131,433)
Office equipment	(223,887)	(44,409)	9,164	(259,132)
Machinery and equipment	(598,440)	(128,848)	101,275	(626,013)
Vehicles	(246,920)	(34,916)	23,806	(258,030)
Total accumulated depreciation	(6,217,882)	(695,971)	614,880	(6,298,973)
Other capital assets, net	27,927,782	6,085,690	(93,046)	33,920,426
Governmental activities capital assets, net	\$ 39,000,075	\$ 7,755,141	\$ (101,546)	\$ 46,653,670

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets, continued

Business-type Activities:

	<u>Balance at July 1, 2024</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2025</u>
<u>Business-type Activities:</u>				
Other capital assets being depreciated:				
Distributions systems	\$ 1,906,232	\$ -	\$ -	\$ 1,906,232
Equipment	44,995	12,570	(6,287)	51,278
Total other capital assets at historical cost	<u>1,951,227</u>	<u>12,570</u>	<u>(6,287)</u>	<u>1,957,510</u>
Less accumulated depreciation for:				
Distributions systems	(432,808)	(23,330)	-	(456,138)
Equipment	(40,995)	(2,000)	6,287	(36,708)
Total accumulated depreciation	<u>(473,803)</u>	<u>(25,330) *</u>	<u>6,287</u>	<u>(492,846)</u>
Other capital assets, net	<u>1,477,424</u>	<u>(12,760)</u>	<u>-</u>	<u>1,464,664</u>
Business-type activities capital assets, net	<u>\$ 1,477,424</u>	<u>\$ (12,760)</u>	<u>\$ -</u>	<u>\$ 1,464,664</u>

* Depreciation expense was charged to functions as follows in the Statement of Activities:

Business-type activities	
Bruno Water Fund	\$ 8,135
Colon Water Fund	17,195
	<u>\$ 25,330</u>

5. Due to (from) Funds

The Water Fund currently owes the General Fund \$195,044 for start-up costs borrowed from the District in prior years and current year operating costs. This is expected to be repaid with future operating profits from the Water Fund.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt

The reporting entity’s long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

Changes in Long-term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2025:

<u>Type of Debt</u>	<u>Balance at July 1, 2024</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at June 30, 2025</u>	<u>Amounts Due Within One Year</u>
Business-type Activities:					
Bond payable	<u>\$ 23,679</u>	<u>\$ -</u>	<u>\$ (2,348)</u>	<u>\$ 21,331</u>	<u>\$ 2,447</u>

Business-type Activities

As of June 30, 2025, the long-term debt payable from proprietary fund resources consisted of the following:

Bond payable:

The Rural Water District obtained a revenue bond for \$64,000, which originated June 23, 2008. The bond was issued for the construction of the Rural Water District. The loan has a fixed rate of 4.25% and matures on June 23, 2048. The bond requires principal and interest payments of \$3,355, which are due annually each October 1. The bond is collateralized by the District’s future net revenues from the operation of the water utility.

\$ 21,331

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Long-term Debt, continued

Business-type Activities, continued

Current portion	\$ 2,447
Noncurrent portion	<u>18,884</u>
Total	<u>\$ 21,331</u>

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of June 30, 2025, are as follows:

Year Ending <u>June 30,</u>	Business-type Activities	
	Other Debt Issues	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 2,447	\$ 908
2027	2,551	804
2028	2,660	695
2029	2,773	582
2030	2,891	464
2031-2033	8,009	1,100
	<u>\$ 21,331</u>	<u>\$ 4,553</u>

7. Accrued Compensated Absences

Accrued compensated absences for the District consisted of the following as of June 30, 2025:

	<u>Balance at July 1, 2024</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at June 30, 2025</u>
Governmental Activities:				
Vacation and sick leave	<u>\$ 224,732</u>	<u>\$ 26,739</u>	<u>\$ -</u>	<u>\$ 251,471</u>
Business-type Activities:				
Vacation and sick leave	<u>\$ 8,328</u>	<u>\$ 2,154</u>	<u>\$ -</u>	<u>\$ 10,482</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE D – OTHER NOTES

1. Defined Contribution Pension Plan

The District employees participate in the Nebraska Association of Resources Districts Employees Governmental Retirement Plan (the Plan), a multiple-employer public employee retirement plan (PERS). On January 1, 1998, the plan was converted from a defined benefit to a defined contribution pension plan under IRS Code Section 414(h). All District employees who work at least 1,000 hours in a year, have 6 months of service, and have reached the age of 19 are eligible to participate in the plan.

Plan members are required to contribute 5.5% of their covered salary through December 31, 2024 and 6.5% effective January 1, 2025. The District is required to contribute 6.0% of covered salary to the plan through December 31, 2024 and 7.0% effective January 1, 2025. The contribution requirement for the year ended June 30, 2025, was \$163,392, which consisted of \$84,987 from the District and \$78,405 from employees.

2. Deferred Compensation Plan

On July 1, 1994, the District began offering its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. The contribution during the year ended June 30, 2025, was \$22,227, which consisted of \$3,529 from the District and \$18,698 from employees.

3. Risk Management

The District is exposed to various risks of loss related to torts; thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees; or acts of God. The District purchases commercial insurance to minimize the effect of possible exposure to these risks. There have been no significant reductions in insurance coverage from coverage in the prior year. During the past three fiscal years, there have been no settlements exceeding the amount of the District's insurance coverage.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE D – OTHER NOTES, continued

3. Risk Management, continued

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the District’s investments at June 30, 2025, are held by the counterparties not in the name of the District. The underlying securities consist of cash and insured money market funds.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the District’s investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates.

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The District’s investments consist of money market funds, minimizing credit risk associated with the District’s investment portfolio.

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The District’s investments had no exposure to foreign currency risk and the District held no investments denominated in foreign currency at June 30, 2025.

Concentration of Credit Risk. The District’s investment policy places no limit on the amount that may be invested in any one issuer. At June 30, 2025, the District’s cash and investments consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Union Bank	\$ 2,777,988
NPAIT	908,540
	<u>\$ 3,686,528</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2025

NOTE D – OTHER NOTES, continued

4. Tax Abatements

The District is subject to tax abatements granted by various development agencies that have entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the communities.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the development agencies to finance the project for a period of up to 15 years.

Information relevant to the abatements impacting the District for the year ended June 30, 2025, is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$ <u>83,364</u>

5. Subsequent Events

Management has evaluated subsequent events through January 12, 2026, the date on which the financial statements were available for issue.

REQUIRED SUPPLEMENTARY INFORMATION

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND**

Year Ended June 30, 2025

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Property taxes	\$ 3,483,000	\$ 3,493,310	\$ 10,310
Grants	6,864,471	4,110,792	(2,753,679)
Reimbursements	117,000	110,392	(6,608)
Special projects	35,000	-	(35,000)
Dirt and tree sales	40,000	32,170	(7,830)
Licenses and permits	255,750	208,496	(47,254)
Rental income	17,000	23,510	6,510
Sale of capital assets	800,000	494,108	(305,892)
Interest income	177,300	217,565	40,265
Other income	23,000	14,643	(8,357)
	11,812,521	8,704,986	(3,107,535)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
General Government:			
Administration	438,453	472,934	34,481
Information and education	60,550	39,716	(20,834)
Operation and maintenance	484,300	456,914	(27,386)
Personnel	2,265,248	2,125,716	(139,532)
Projects	450,163	567,530	117,367
Water	896,960	394,275	(502,685)
Total general government	4,595,674	4,057,085	(538,589)
Capital outlay	11,258,670	7,887,566	(3,371,104)
	15,854,344	11,944,651	(3,909,693)
RESOURCES UNDER CHARGES TO APPROPRIATIONS			
	\$ (4,041,823)	\$ (3,239,665)	\$ 802,158

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**BUDGETARY COMPARISON SCHEDULE -
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**

Year Ended June 30, 2025

**Note A - Explanation of Differences between Budgetary Inflows and Outflows and
GAAP Revenue and Expenditures**

	General <u>Fund</u>
Sources/inflows of resources:	
Actual amounts of resources (budgetary basis) from the budgetary comparison schedules	\$ 8,704,986
Differences - budget to GAAP:	
Cash to accrual adjustments	<u>877,601</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance - governmental fund	<u><u>\$ 9,582,587</u></u>
Uses/outflows of resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedules	\$ 11,944,651
Differences - budget to GAAP:	
Cash to accrual adjustments	<u>581,332</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance - governmental fund	<u><u>\$ 12,525,983</u></u>

SUPPLEMENTARY AND OTHER INFORMATION

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND - ADMINISTRATIVE EXPENSES**

Year Ended June 30, 2025

	Budget (Original and <u>Final</u>)	Actual - <u>Cash Basis</u>	Variances - Actual Over (Under) Final <u>Budget</u>
Dues and memberships	\$ 42,103	\$ 40,315	\$ (1,788)
Fees and licenses	10,600	48,606	38,006
GIS	2,000	-	(2,000)
Insurance	121,300	123,016	1,716
Legal notices	4,100	2,602	(1,498)
Maintenance contracts	5,000	5,756	756
Office supply and expense	12,500	5,924	(6,576)
Computer supply and expense	46,450	46,303	(147)
Postage	4,500	7,284	2,784
Professional services	152,900	153,171	271
Rent expense	1,500	1,392	(108)
Support to organizations	1,000	4,640	3,640
Telephone expense	22,500	21,646	(854)
Utilities	12,000	12,279	279
	<u>\$ 438,453</u>	<u>\$ 472,934</u>	<u>\$ 34,481</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

OTHER INFORMATION REQUIRED BY STATUTE

June 30, 2025

Information required by Nebraska State Statute Section 2-3223

(1) Gross Income from All Sources	\$ 9,582,587
(2) Amount Expended for Maintenance	\$ 269,659
(3) Amount Expended for Improvements and Other Such Programs	
A. Project Construction Costs	\$ 8,451,112
<p>District Bidding Procedures - The District lets bids for major projects. When bids are let, invitations for bids are published and circulated to all interested prospective bidders. Sealed bids are publicly opened at a specified time and place. Contracts are awarded upon consideration of the Board of Directors.</p>	
(4) Amount of Depreciation	
A. Current Year Depreciation	\$ 695,971
B. Accumulated Depreciation	\$ 6,298,973
(5) Number of Employees at June 30, 2025	48
(6) Total Salaries Paid to Employees	\$ 1,478,351

SINGLE AUDIT REPORTS

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2025

<u>Federal Grantor and Program Title</u>	<u>Pass-Through Identifying Number</u>	<u>Federal AL Number</u>	<u>Expenditures</u>
<u>Environmental Protection Agency</u>			
Passed Through Nebraska Department of Environment and Energy: Nonpoint Source Implementation Grants	47-0542716	66.460	\$ 69,472
<u>Department of Agriculture</u>			
Watershed Protection and Flood Prevention	Direct	10.904	152,811
<u>Department of Housing and Urban Development</u>			
Passed Through Nebraska Emergency Management Agency: Community Development Block Grants/State's Program	47-0542716	14.228	137,316
<u>Department of Homeland Security</u>			
Passed Through Nebraska Emergency Management Agency: Disaster Grants - Public Assistance	000-U96JQ-00	97.036	646,081 *
Building Resilient Infrastructure and Communities	000-U96JQ-00	97.047	<u>155,695</u>
Total Passed Through Nebraska Emergency Management Agency and Total Department of Homeland Security			<u>801,776</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,161,375</u></u>

*Major Program

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Lower Platte North Natural Resources District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance.

Lower Platte North Natural Resources District did not elect to use the 10% de minimis indirect cost rate.

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Lower Platte North Natural Resources District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Lower Platte North Natural Resources District, Nebraska, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated January 12, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Lower Platte North Natural Resources District’s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

SHAREHOLDERS:

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Heidi A. Ashby
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Michael E. Hoback
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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Lower Platte North Natural Resources District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2025-001.

Lower Platte North Natural Resources District' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Lower Platte North Natural Resources District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AMGLPC.

Grand Island, Nebraska
January 12, 2026

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
Lower Platte North Natural Resources District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lower Platte North Natural Resources District’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2025. Lower Platte North Natural Resources District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lower Platte North Natural Resources District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Lower Platte North Natural Resources District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Lower Platte North Natural Resources District’s compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Lower Platte North Natural Resources District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lower Platte North Natural Resources District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Lower Platte North Natural Resources District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Lower Platte North Natural Resources District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Lower Platte North Natural Resources District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Lower Platte North Natural Resources District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

AMGL, PC.

Grand Island, Nebraska
January 12, 2026

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2025

1. A summary of auditor's results:
 - (i) Unmodified opinions were issued on all opinion units of Lower Platte North Natural Resources District, as of June 30, 2025 and for the year then ended.
 - (ii) No significant deficiencies or material weaknesses were disclosed during the audit of the financial statements.
 - (iii) The audit disclosed one instance of noncompliance which is material to the financial statements of Lower Platte North Natural Resources District.
 - (iv) The audit did not disclose any significant deficiencies in the internal control over major programs for Lower Platte North Natural Resources District.
 - (v) An unmodified opinion was issued on compliance for major programs.
 - (vi) The audit did not disclose any audit findings which we are required to report under 2 CFR section 200.516(a).
 - (vii) Major Program: Disaster Grants Public Assistance - AL#97.036
 - (viii) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
 - (ix) Lower Platte North Natural Resources District qualified as a low-risk auditee.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued

Year ended June 30, 2025

2. Findings relating to the financial statements which are required to be reported in accordance with GAGAS.

2025-001 – Noncompliance

Condition: Bank balances at one financial institution exceeded FDIC coverage and pledged collateral by \$354,281 at June 30, 2025.

Criteria: All bank balances should be fully covered by either FDIC coverage or pledged collateral at all times.

Cause: Balances were not properly monitored by the District and bank personnel to ensure they were fully collateralized.

Effect: At June 30, 2025, the District was not in compliance with state statutes requiring all bank deposits to be fully collateralized at all times.

Recommendation: Management should monitor bank balances compared to FDIC coverage and pledged collateral to ensure all bank balances are fully collateralized at all times.

Views of Responsible Officials and Planned Corrective Actions: Management will monitor bank balances compared to FDIC coverage and pledged collateral to ensure all bank balances are fully collateralized at all times.

3. Findings and questioned costs for Federal awards which shall include audit findings as defined in 2 CFR section 200.516(a).

None

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended June 30, 2025

Findings noted during the audit of the financial statements and reported in accordance with GAGAS for the year ended June 30, 2024:

None



LOWER PLATTE NORTH Natural Resources District

1616 County Road 17, Wahoo, NE 68066 | Phone 402-443-4675 | www.lpnrd.org

<u>Finding Number</u>	<u>Planned Corrective Action</u>	<u>Anticipated Completion Date</u>	<u>Responsible Contact Person</u>
2025-001	Management will monitor bank balances compared to FDIC coverage and pledged collateral to ensure all bank balances are fully collateralized at all times.	July 31, 2025	Eric Gottschalk

OFFICE OF THE DODGE COUNTY TREASURER

PO BOX 999, FREMONT NE 68026-0999 PHONE 402/727-2750 FAX 402/727-2753
KRISTINE WINTERSTEIN HALEY WILLNERD
COUNTY TREASURER DEPUTY COUNTY TREASURER

December 12, 2025

Lower Platte NRD
Attn: Bob Hilger, Treasurer
511 Commercial Park Rd.
Wahoo, NE 68066



RE: Corrections from December 10, 2025 Board Meeting, Dillon Companies Inc. – 2022 Correction #5802; Dillon Companies, Inc. – 2023 Correction #5803; Dillon Companies, Inc. – 2024 Correction #5804; First State Bank & Trust Co. – 2023 Correction #5805; First State Bank & Trust Co. – 2024 Correction #5806

This letter is to advise you of a recent tax roll correction that affects tax dollars disbursed to you.

At the December 10, 2025 meeting of the Dodge County Board of Equalization, 5 Tax Roll Corrections were approved for the above referenced property owners. The properties taxed in 2022-2024 went before the Tax Equalization and Review Commission (TERC) where they were granted relief. The property valuations were corrected, and the taxes have therefore been adjusted. In the meantime, the property owner had paid their 2022, 2023 and 2024 taxes. Once those taxes are paid, money is distributed to each taxing entity in the Tax District in which the property is located. This correction makes it necessary to reimburse taxes back to the property owners.

When a Tax Roll Correction has been approved by the County Board of Equalization, it is given to the County Treasurer's office to process the refund. According to Nebraska State Statute 77-1736.06 (a copy is enclosed) I, as the County Treasurer, must notify any Political Subdivision within the tax district in which the property is located if the amount of refund is over \$200.00. **PLEASE NOTE: Legislation was passed in 2021 removing the "hardship" option for entities owing a refund over \$200.00, effective January 1, 2022. This means that funds owed to the property owner will now be withheld from your next disbursement. If there are not enough funds to cover the refund, you will be notified of the balance owed and will have 30 days from the date of that notice to repay those funds before interest (14%) will start accruing. According to the Statute, if interest is charged, it begins 30 days after the date the correction was certified (or the date the County Board approved it).**

I am enclosing several pages of documentation to assist you in understanding how I arrived at the amount of the refund. You originally received the tax distribution based on the assessed amount billed and paid by the property owner. I have included a copy of the Tax Roll Correction, and a copy of their Tax Statement showing what was originally billed. There are also spreadsheets showing a breakdown of tax amounts previously distributed to each subdivision. You will have Original and Corrected Tax Levy sheets, Original and Corrected Tax Credit sheets, and a spreadsheet with your information only.

Adding the five tax corrections together, the total amount to be withheld from the next disbursement to LOWER PLATTE NRD is \$1,440.31. Since the corrections have been completed by our office, the disbursement report you receive this month (December) will reflect the deduction. (Our records show that your disbursement this month will cover the amount owed with the exception of one of the bond funds which you have allowed us to utilize the latest bond fund to cover the deficit.)

I hope this letter is a fair explanation of the matter, however, if you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Kristine Winterstein".

Kristine Winterstein
Dodge County Treasurer
435 N Park Avenue, Ste 101
PO Box 999
Fremont NE 68026-0999
treasurer@dodgecountyne.gov

Enc

CORRECTIONS BY FUND CUMMULATIVE TOTAL
CORRECTIONS APPROVED 12/10/2025

7320

	GENERAL	TOTAL
DILLON COMPANIES - CORR 5802	\$ 474.15	\$ 474.15
DILLON COMPANIES - CORR 5803	\$ 249.76	\$ 249.76
DILLON COMPANIES - CORR 5804	\$ 351.65	\$ 351.65
RVR BANK - CORR 5805	\$ 180.84	\$ 180.84
RVR BANK - CORR 5806	\$ 183.91	\$ 183.91
	<u>\$ 1,440.31</u>	<u>\$ 1,440.31</u>
DEC COLLECTIONS AS OF 12/11/2025	\$ 31,137.82	\$ 31,137.82

GREAT PLAINS NO-TILL GRASS DRILL AGREEMENT

The Lower Platte North NRD and Paul Rezac will come into agreement on a policy regarding the rental, scheduling, maintenance and revenue cost-sharing on the Great Plains No-Till Grass Drill owned by the Lower Platte North NRD. This will be agreed upon on this day of February 10, 2026, to be continual until cancellation by either party with a 30 day written notice. This contract may also be renewed upon changes in rental rates.

RESPONSIBILITIES OF THE LOWER PLATTE NORTH NRD:

- * Provide the Great Plains Drill for rental through Paul Rezac – Rezac Seed
- * Pay for all major repairs (parts & labor), this will be accomplished by Benes Service Co.

RESPONSIBILITIES OF REZAC SEED:

- * Schedule the grass drill for field work, do the billing and collection throughout the year
- * When scheduling for field work, grasses have priority over any row or grain crops
- * District receives the same revenue share even if custom planted by Rezac Seed
- * See that basic maintenance is accomplished routinely
- * To collect all unpaid/delinquent accounts
- * Reimburse the NRD for their share of the revenue every 6 months

RESPONSIBILITIES OF BOTH THE LPN NRD AND REZAC SEED:

- * Establish a minimum charge of \$100 for the use of the Great Plains Drill and
- * Establish the rental rate at \$12.00/Acre and \$25/Day for the Great Plains Drill.
- * A rate of \$12.50/half day may be used at the discretion of Mr. Rezac
- * Establish that Rezac Seed and the LPN NRD both receive 1/2 or \$6.00/Acre and 1/2 or \$12.50/Day and 1/2 or \$6.25/Half Day as their shares in the rental of the grass drill
- * On minor repairs the District will pay for the parts and Rezac Seed provide the labor
- * Upon agreement by both parties, can change the rental rates as necessary

We, the undersigned, do hereby agree to the above terms for the length of the agreement;

Paul Rezac, Seed Dealer
840 Co. Rd 31, Valparaiso
784-3875

LPN NRD O & M
Manager
443-4675

LPN NRD Chairman
of the Board

Location: 3 miles west of Touhy & 2 south, east side of County Road 31 between E & F.

Groundwater Management Plan

Approval Date: March 2026

Prepared for:



LOWER PLATTE NORTH
Natural Resources District

Prepared by:



Board of Directors - 2026

Name	Sub-District
Lon Olson	1
Anthony Hanson	1
John Goldsberry	2
Bill Saeger	2
Dave Saalfeld	3
Andrew Tonnies	3
Chris Yosten	4
Matt Bailey	4
Mark Seier	5
David Lawrence	5
Joe Birkel	6
Robert Hilger	6
Ryan Sabatka, Chairman	7
Ryan Engel	7
Jerry Johnson	8
Roger Harder	8
Duane Johnson	9
Robert Meduna Jr	9
Thomas McKnight	At-Large

This third update of the Lower Platte North Natural Resources Groundwater Management Plan (GWMP) has been prepared per Nebraska Revised Statute 46-709. The GWMP was created based upon the best available scientific information.

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ATTACHMENTS

Attachment A – Stream Hydrographs

Attachment B – Outreach Summary

LIST OF ABBREVIATIONS AND ACRONYMS

ACT	Nebraska Groundwater Management Act
AF	Acre Feet
AEM	Airborne Electromagnetic
Assessment	LPNNRD Hydrogeologic Assessment (2023)
Coalition	Lower Platte River Basin Coalition
CSD	Conservation and Survey Division
District	Lower Platte North NRD
DCP	Drought Contingency Plan
DEM	Digital Elevation Model
DWEE	Nebraska Department of Water, Energy, and Environment
ENWRA	Eastern Nebraska Water Resources Assessment
EQIP	Environmental Quality Incentive Program
GIS	Geographic Information System
GWMA	Groundwater Management Area
GWMP	Groundwater Management Plan
HCA	Hydrologically Connected Areas
IMP	Integrated Management Plan
LENRD	Lower Elkhorn Natural Resources District
LPMT	Lower Platte Missouri Tributary Groundwater Model
LPNNRD	Lower Platte North Natural Resources District

LPSNRD	Lower Platte South Natural Resources District
LPRCA	Lower Platte River Corridor Alliance
LWS	Lincoln Water System
Mg/L	Milligrams per Liter
MUD	Metropolitan Utilities District
NARD	Nebraska Association of Resources Districts
NASS	National Agricultural Statistics Service
NDEE	Nebraska Department of Environment and Energy
NeDNR	Nebraska Department of Natural Resources
NeDWEE	Nebraska Department of Water, Energy, and Environment
NHCAs	Non Hydrologically Connected Areas
NPDES	National Pollutant Discharge Elimination System
NRC	Natural Resources Commission
NRD	Natural Resources District
LWS	Lincoln Water System
PMRNRD	Papio-Missouri River Natural Resources District
PPM	Parts Per Million
PPB	Parts per Billion
RWS	Rural Water System
SQS	Special Quantity Subareas
UNL	University of Nebraska-Lincoln
USGS	United States Geological Survey
WHP	Wellhead Protection

1 INTRODUCTION

1.1 LPNNRD BACKGROUND

The Lower Platte North Natural Resources District (LPNNRD or District) spans 1,587 square miles, or just over 1 million acres, over seven counties in eastern Nebraska and is shown in Figure 1. The total estimated population is nearly 66,000 (NARD, 2024). The primary watersheds used to delineate the LPNNRD includes Shell Creek, starting at the northwest boundary past Newman Grove and to the southeast to the Lower Platte River at Fremont, and the Wahoo Creek watershed to the southeast near Ashland. The LPNNRD economy is predominantly focused on agricultural and industrial activities.

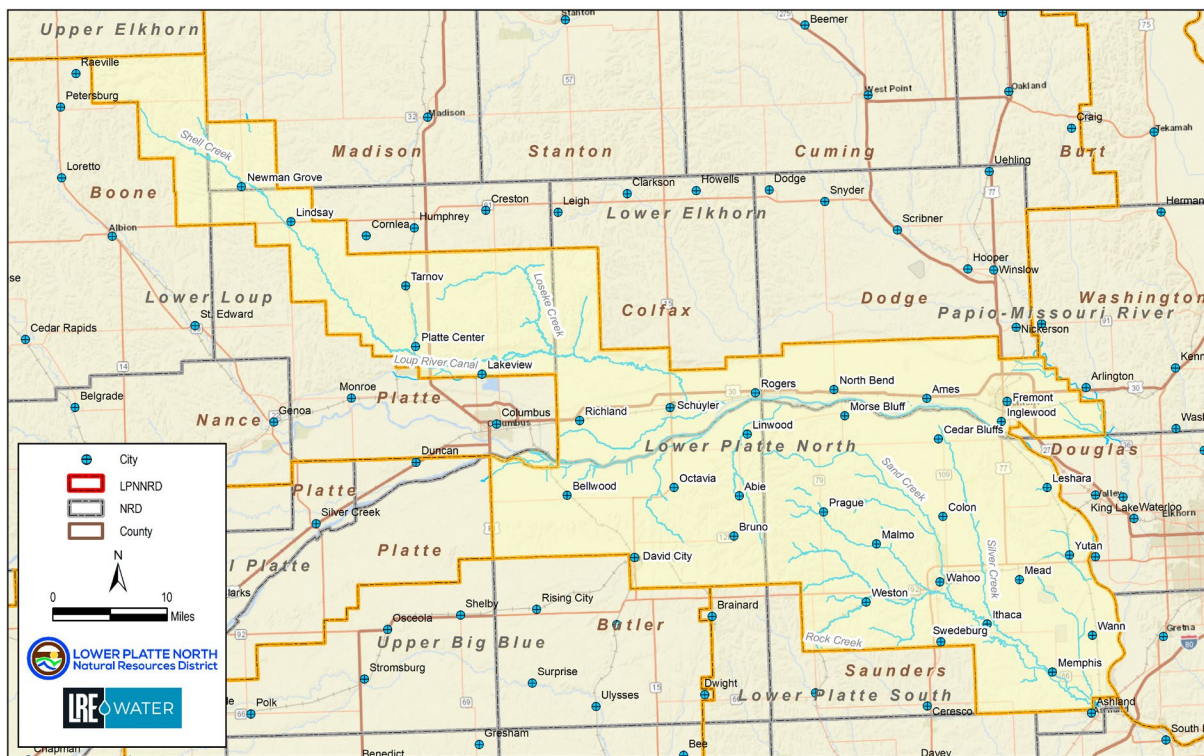


Figure 1: LPNNRD Location

1.2 LEGAL AUTHORITY AND OBLIGATIONS

Groundwater is widely recognized as one of the state's most valuable natural resources, and the management is a key responsibility granted to the Nebraska Natural Resources Districts (NRDs), which were established in 1972. The declaration, intent, and purpose of NRDs groundwater management responsibilities were established by the Nebraska Groundwater Management and Protection Act (Act) as outlined in Nebraska Revised Statue Chapter 46, Article 7, passed in 1975.

In 1984, the Nebraska Legislature mandated that NRDs prepare a Groundwater Management Plan (GWMP) by January 1986. The original LPNNRD GWMP was prepared in 1985 and with the adoption of the 1985 plan, the LPNNRD embarked upon a new era of groundwater resource management marked by an intensive program of data collection designed to characterize the resource and establish the relationship with other water resources. In addition, the District developed education and demonstration programs designed to increase awareness of groundwater supplies, use, and protection.

Legislative Bill 51 (LB51) was passed in 1991 and amended the Act by providing clarification, therefore the GWMP was updated in 1995, as an amendment to the 1985 version and the amendment meets the intent of LB51 and fulfills the District's need for continued understanding of the supply and quality of its groundwater resource, and sets forth a plan of protection for the future. The Board of Directors recognizes, along with the Nebraska legislature, that groundwater is a valuable resource and planned management is essential and in the public interest.

This version of the GWMP is intended to meet requirements of Section 46-709 of the Act (NeDNR, 2021), which states, The plan shall include, but not be limited to, the identification to the extent possible of the following:

- 1) Groundwater supply information within the District including transmissivity, saturated thickness maps, and other groundwater reservoir information, if available;
- 2) Local recharge characteristics and rates from any sources, if available;
- 3) Average annual precipitation and the variations within the District;
- 4) Crop water needs within the District;
- 5) Current groundwater data-collection programs;
- 6) Past, present, and potential groundwater use within the District;
- 7) Groundwater quality concerns within the District;
- 8) Proposed water conservation and supply augmentation programs for the District;
- 9) The availability of supplemental water supplies, including the opportunity for groundwater recharge;
- 10) The opportunity to integrate and coordinate the use of water from different sources of supply;
- 11) Groundwater management objectives, including a proposed groundwater reservoir life goal for the District. For management plans adopted or revised after July 19, 1996, the groundwater management objectives may include any proposed integrated management objectives for hydrologically connected groundwater and surface water supplies but a management plan does not have to be revised prior to the adoption or implementation of an integrated management plan pursuant to section 46-718 or 46-719;
- 12) Existing subirrigation uses within the District;
- 13) The relative economic value of different uses of groundwater proposed or existing within the District; and

- 14) The geographic and stratigraphic boundaries of any proposed management area.

This version was prepared by the staff, the Board of Directors, with technical and planning assistance provided by LRE Water.

1.3 AGENCY ROLES AND FUNCTIONS

The LPNNRD is governed by a locally elected Board consisting of 19 Directors. The LPNNRD is divided into sub-districts (Figure 2), with two Directors per sub-district and one at-large member. Based upon state statute, each NRD shares a common set of responsibilities, listed below, but each also establishes its own additional priorities based upon need.

- Erosion prevention and control
- Soil conservation
- Flood prevention and control
- Prevention of damages from flood water and sediment
- Water supply for any beneficial uses
- Development, management, utilization and conservation of groundwater and surface water
- Pollution control
- Solid waste disposal and sanitary discharge
- Drainage improvement and channel rectification
- Development and management of recreational and park facilities
- Forestry and range management
- Outdoor recreation
- Education

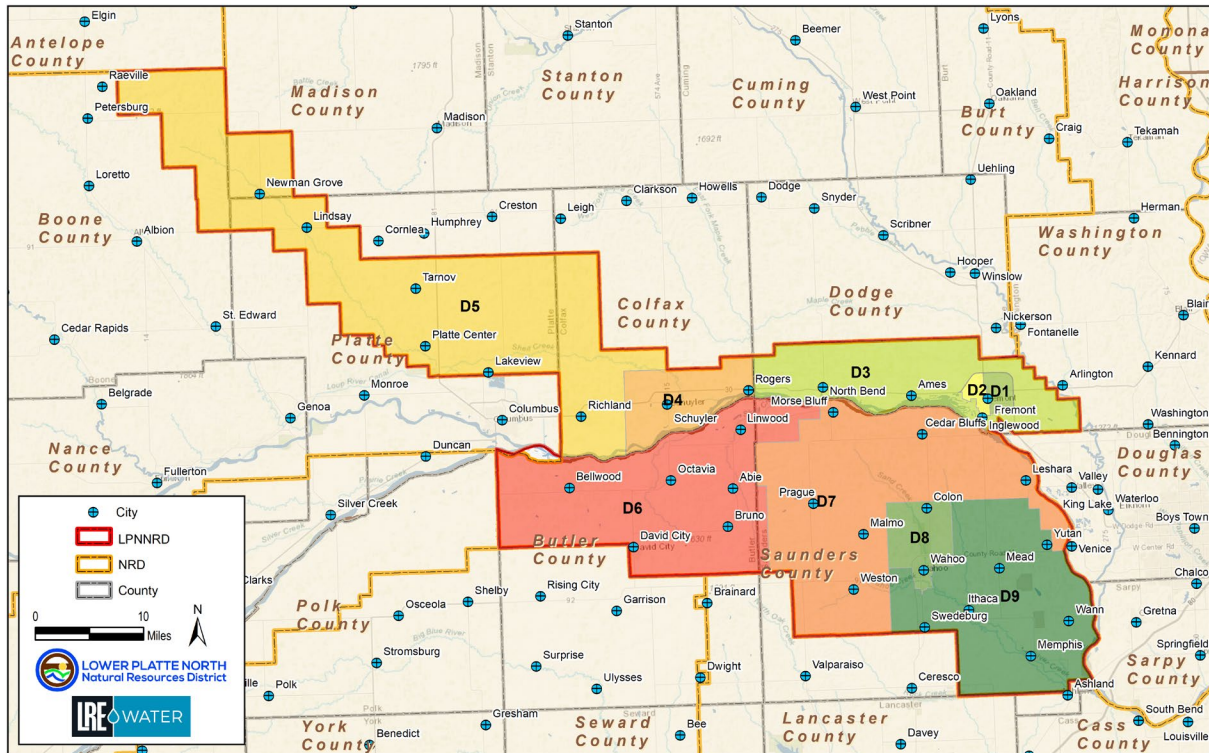


Figure 2: Board of Director Sub-districts (2025)

The LPNNRD is responsible for a variety of programs and projects and has identified five primary services with a focus on the following:

- Water Management
 - Groundwater management phase areas, monitoring programs, chemigation, nitrogen certification, nitrate management, wellhead protection (WHP) program, non-point source pollution management, and well decommissioning.
 - Groundwater restricted and limited control areas, well permits and registration, variances, irrigated acre certification, water use management, and conservation.
- Rural Water Systems (RWS)
 - Management of the Bruno-David City RWS and Colon-Wahoo RWS.
- Forestry and Wildlife
 - Implementing a tree planting program
- Watershed and Flood Damage Reduction
 - Management of seven watershed-wide flood reduction projects that include nearly 60 flood reduction structures, including three high-hazard dams.
- Conservation Programs
 - Cost-share for soil and water conservation, small dams, cost-share for priority watersheds, rock and jetty program, and weed management.
- Education
 - Includes newsletters, environmental education program, events, grants and scholarships, and workshops

1.4 JOINT-PLANNING EFFORTS

Lower Platte River Basin Coalition

In 2017, seven NRDs came together with NeDNR to form the Lower Platte River Basin (Basin) Coalition (Coalition). This Coalition is operating under the guidance of the Basin Water Management Plan, published in October 2017. The Basin is one of Nebraska's most valuable resources, playing a crucial role in the state's agricultural, social, industrial, and municipal development and sustainability (Coalition, 2017).

The Coalition includes the LPNDR, along with the NeDNR and six other NRDS, including Upper Loup, Lower Loup, Lower Platte South, Papio-Missouri River, Lower Elkhorn, and Upper Elkhorn. These NRDs collaborate with the Nebraska Association of Resource Districts (NARD) to maintain a sustainable balance between water supplies and uses in the Basin (Figure 3). Key groundwater elements of the Basin Water Management Plan have been integrated in this GWMP update.

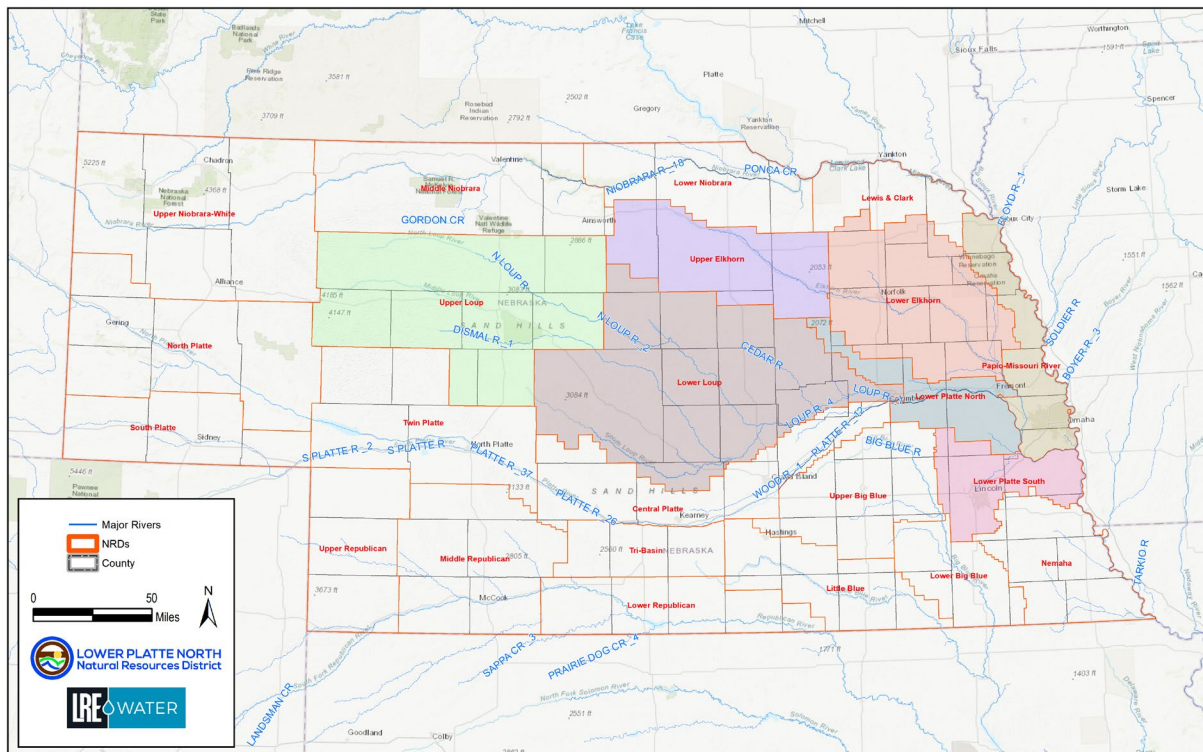


Figure 3: Lower Platte River Basin Coalition NRDs

Lower Platte River Drought Contingency Plan

The Lower Platte River Basin, including its tributaries and aquifers, serves approximately 80 percent of Nebraska's population, thousands of businesses, and industries, includes more than two million irrigated acres, and provides streamflow for threatened and endangered species. The drought-driven risks are diverse and a potential drought in the region would pose serious risk to public health, the economy, and fish/wildlife. Projects and programs designed to increase water supply and decrease water demands would benefit a variety of interests, including irrigation, power, environmental, and recreational

activities (Consortium, 2019). As a result, the LPNNRD, LPSNRD, PMRNRD, Metropolitan Utilities District (MUD), Lincoln Water System (LWS), and NeDNR established the Lower Platte River Drought Contingency Plan in 2019.

Integrated Management Plan

The LPNNRD's first voluntary Integrated Management Plan (IMP) was adopted by the District on June 11, 2018, and by the NeDNR on June 13, 2018, with an effective date of July 15, 2018. The IMP was developed in accordance with the Nebraska Ground Water Management and Protection Act (Act). The Act assigns the NeDNR and the District responsibilities and authority for management of groundwater, surface water, and their hydrologically connected areas in accordance with the Act, N.R.S. Chapter 46, Article 7. The voluntary IMP provides the framework for joint management of groundwater and surface water, recognizing that the two water sources are hydrologically connected. This framework enables the District and the NeDNR to coordinate management actions and monitoring of groundwater and surface water, to better protect water resources for future generations (LPN, 2018a). The IMP recognized five goals:

- 1) Develop and maintain a District-wide water supply inventory
- 2) Develop and maintain a District-wide water demand inventory
- 3) Develop and implement water use policies and practices with the purpose of achieving and sustaining a balance between water uses and supplies
- 4) Communicate to the public that Nebraska has a great supply of water, and a need to continue to manage it well
- 5) Coordinate with the Lower Platte River Basin NRDs, and appropriate groups and agencies, to develop a water management plan for the Coalition that maintains a balance between current and future water supplies and demands

LPNNRD Drought Contingency Plan

The LPNNRD was developing a district-wide Drought Management Plan in 2025. The Drought Management Plan will help to reduce district-wide impacts during drought events and aid the LPNNRD in water resource management. This project will include establishing drought monitoring and forecasting protocol, identifying potential best management practices, creating educational and awareness materials, and identifying future actions to reduce drought impacts. The GWMP will be a key resource integrated into the Drought Plan.

A significant part of the planning process will focus on local communities and their public water systems to evaluate their drought vulnerabilities and understand available community drought ordinances. The plan will include the development of drought mitigation strategies and other recommendations based on the outcomes of the drought risk analysis and meetings with communities. Also included with the plan will be a community engagement materials kit and sample drought ordinances for communities to utilize and update to fit their needs. The outcome will be a more sustainable and stable water supply for all uses across the district.

1.5 CURRENT RULES AND REGULATIONS

The Groundwater Management Area Rules and Regulations were first implemented on January 1, 1997, and last amended on June 15, 2018. Under Neb. Rev. Statutes 46-701 to 46-754 of the Act. The LPNNRD

has designated the entirety of the District as a Phase I Management Area for groundwater quality and quantity.

1.5.1 Groundwater Quality Management Areas

Groundwater quality management areas can have one of four designated phases (i.e., Phase I through Phase IV) based on nitrate contamination concentrations. If concentrations increase in an area enough to meet specified trigger levels, that area is moved to a higher Phase area with increased corresponding management regulations. Areas are triggered by 50 percent of the wells exceeding the trigger for a minimum of two sampling events, a minimum of ten registered wells must be sampled, and the area must be a minimum 9-square miles. The exception is for WHP Areas which can be smaller and may require a larger percentage of wells to be sampled. Based on the June 15, 2018, amended Rules and Regulations, the phases and corresponding groundwater nitrate concentration trigger levels are as follows:

1. **Phase I:** 0 to 8.01 parts per million (ppm)
2. **Phase II:** > 8.01 to 10.01 ppm
3. **Phase III:** > 10.01 to 15 ppm
4. **Phase IV:** > 15 ppm

For all other contaminants, a Phase 2 is triggered at 81% of the MCL, Phase 3 = >100% of the MCL. Currently, the LPNNRD has two Quality Groundwater Management Areas shown in Figure 4 triggered by nitrate concentrations. One is near the Village of Bellwood and is currently in a Phase II level of management. The second is near the cities of Richland/Schuyler area, where Phase III and Phase IV levels of management are in place. Additional nitrogen management, reporting, and educational requirements are required for operators within these areas. In 2024, a Phase IV area was added for exceedance of the Maximum Contaminant Level (MCL) of nitrates and uranium west of Schuyler.

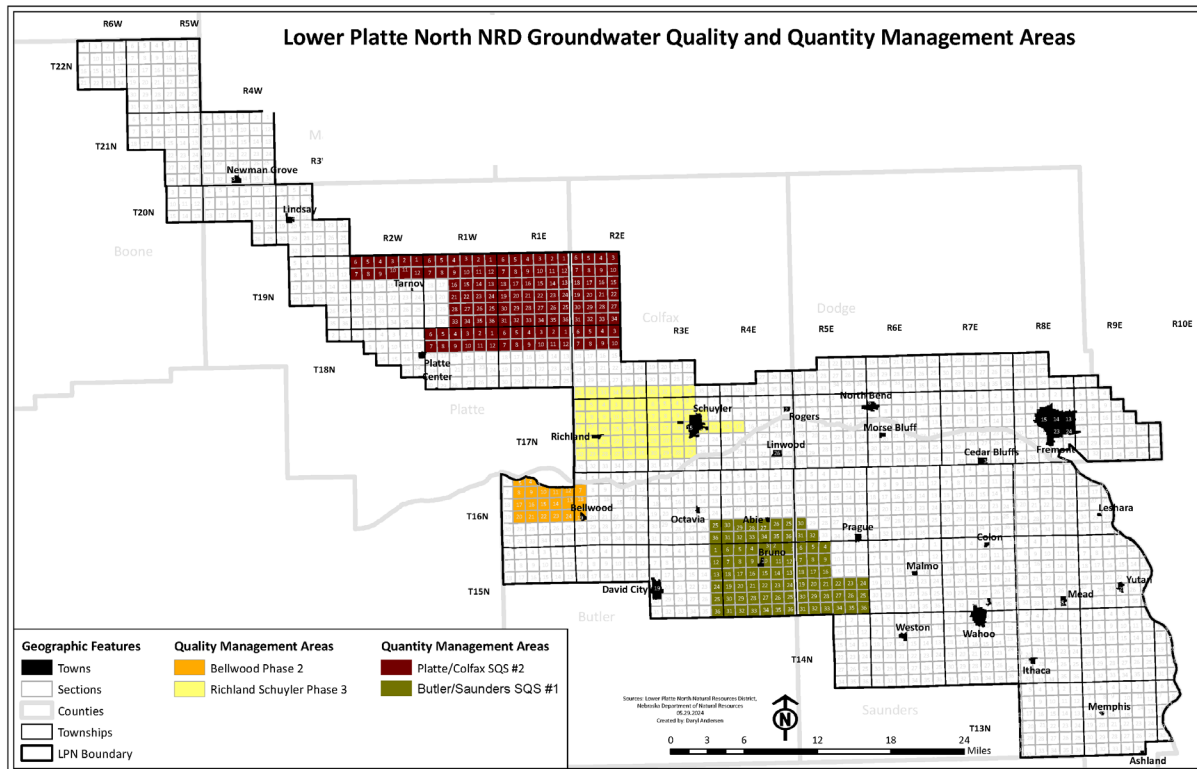


Figure 4: Quality and Special Quantity Sub-areas

1.5.2 Special Quantity Sub-Areas

Starting on January 1, 1997, the LPNNRD established two Special Quantity Sub-Areas (SQS) as a result of excessive seasonal declines in water levels that caused well interference. Due to the declines occurring during the summer, they did not qualify under the criteria for Groundwater Quantity Management Areas described below. These are referred to as Butler/Saunders SQS #1 and Platte/Colfax SQS #2. There are no new wells and expansion of irrigated acres are limited to the original allocation in these areas, and several other restrictions apply. The SQS areas are shown on Figure 4 above along with the Quality Management Areas.

1.5.3 Groundwater Quantity Management Areas

The Rules and Regulations also allow for the development of Groundwater Quantity Management Areas based on the percentage of water level decline for an unconfined aquifer and the percentage of hydraulic head decline for a confined aquifer. Assessment of the percentage drop is calculated using spring readings of the District’s spring/fall static observation wells over a 3-year period. Over 50 percent of the wells must reach or exceed a predetermined water level percent trigger. A general summary of the quantity triggers is shown below. Currently, the LPNNRD does not have a designated Groundwater Quantity Management Area.

Table 1: Confined and Unconfined Aquifer Triggers

AQUIFER TYPE	TRIGGER %	LEVEL CONTROL
Unconfined	10	I
	15	II
Confined	7	IA
	10	IIA

1.5.4 Groundwater Development Areas

In March 2018, the LPNNRD established Groundwater Limited Development Areas (Figure 5), where restrictions are in place on the development of high-capacity wells and the expansion of irrigated acres. These areas were delineated by the results of NeDNR's Lower Platte Missouri Tributaries Groundwater Model (LPMT)'s Hydrologically Connected Areas (HCAs). These areas have been determined to have a physical hydrologic connection between groundwater and surface water, and the goal is to ensure no further impact to surface water flow occurs as a result of excessive groundwater pumping. These areas are shown in Figure 5, along with the Special Quantity Subareas, which are unrelated to the HCAs.

- **Outside Groundwater Control Area (white):** Up to 75 new acre-feet (AF) per year are allowed through a variance process due annually on August 15.
- **Inside Groundwater Control Area (blue):** Up to 200 new AF per year with a variance deadline of September 15.
- **Restricted Development Area (red):** Was established through a separate study, and there are no new irrigated acres or water uses allowed, but consideration is given to areas within 1 mile of the red area.

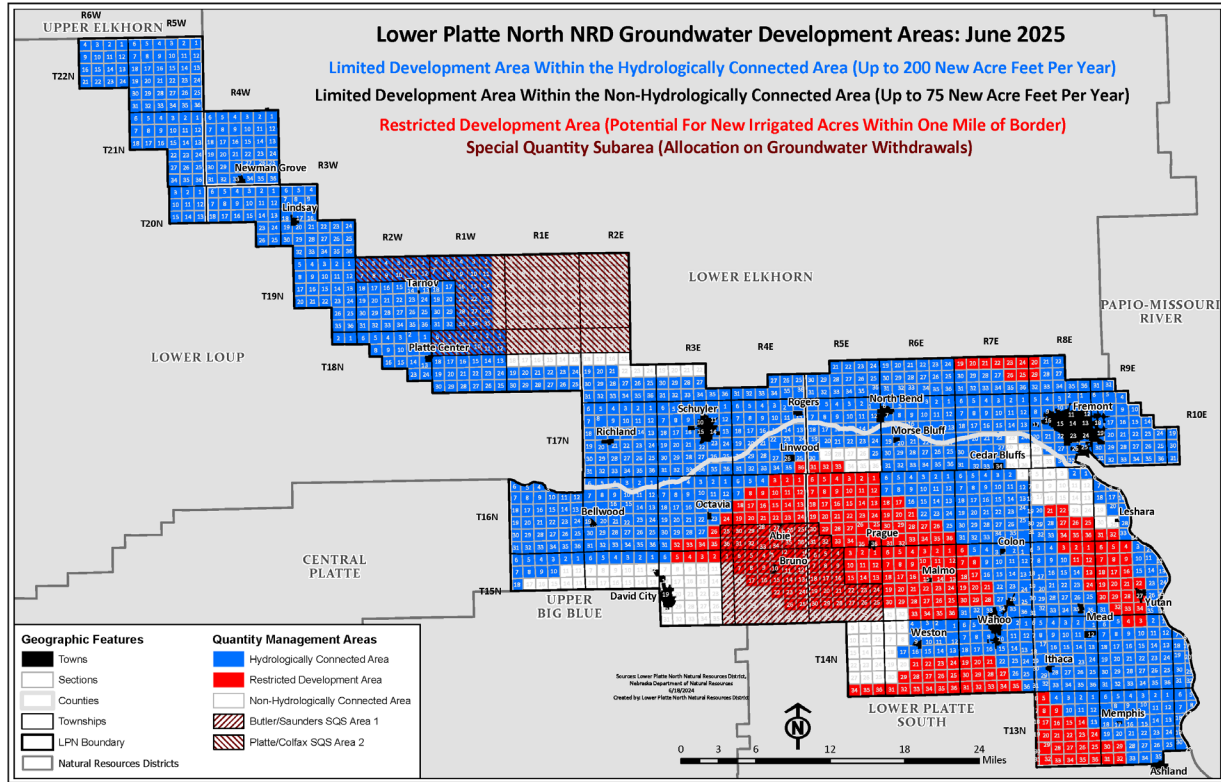


Figure 5: Groundwater Limited Development Areas

2 DESCRIPTION OF THE NRD

2.1 GROUNDWATER REGIONS AND PRINCIPAL AQUIFER

The 1995 GWMP subdivides the District into four distinct regions based on hydrogeologic and physiographic characteristics. The regions are described in the LPNNRD Hydrogeologic Evaluation and Subarea Delineation Study (Olsson, 2009) and are shown in Figure 6.

- **Platte River** This area is characterized by fluvial sand and gravel deposits of varying thickness, which are overlain by alluvial silt and clay, and younger loess deposits. Coarser and thicker sands and gravels appear to be present in paleovalley deposits, which sometimes extend into the Uplands Region described below.
- **Shell Creek:** Located in the northwest portion of the District, this region extends from the Platte River to the Sandhills and dissects glacial terrain similar to that of the Uplands Region. The upper reaches include the Ogallala Group.
- **Todd Valley:** This region was formed by the ancestral Platte River, which carved a fluvial valley. This region consists of fluvial sand and gravel deposits capped by loess and overlies the Cretaceous-age Dakota Group bedrock formations. The fluvial deposits typically grade from fine to a progressively coarser-grained sands and gravels with depth. The Todd Valley aquifer is connected to the Platte River alluvial sand and gravel aquifer.
- **Uplands:** This region is characterized by dissected clay-rich glacial till and younger loess deposits with interbedded, discontinuous sand and gravel outwash deposits. In places, the glacial deposits overlie deeper paleovalleys that contain thicker and coarser sands and gravels or are in contact with the underlying Dakota Group. The sandstone units of the Dakota Formation contain brackish to saline water.

Principal Aquifer is the major groundwater reservoir in the District. It refers to the saturated unconsolidated sand and gravel aquifers, including the Ogallala Group, where present.

The following sections provide more insight into the hydrogeologic data and recent assessments, and background of the LPNNRD.

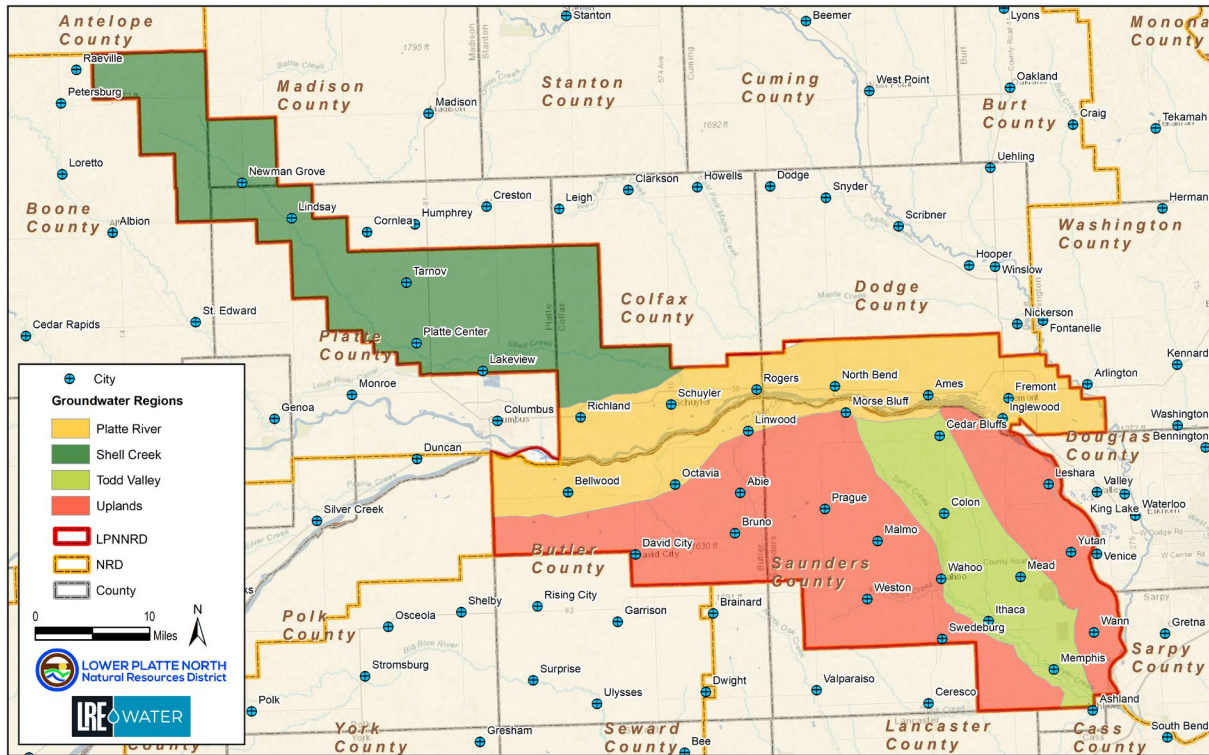


Figure 6: Groundwater Regions of the LPNNRD

2.2 HYDROGEOLOGIC DATASETS

Since 2006, the Eastern Nebraska Water Resources Assessment's (ENWRA) work has resulted in vast geologic datasets and creation of hydrogeologic frameworks for six NRDs in eastern Nebraska, including the LPNNRD. The major datasets include airborne electromagnetic (AEM) data, and geologic logs from the NeDNR and University of Nebraska-Lincoln, Conservation Survey Division (UNL-CSD) well and test holes database. These data sets and detailed desktop hydrogeologic assessments completed recently for the District are available to aid in well siting and similar groundwater management actions.

2.2.1 Airborne Electromagnetic Survey

AEM is an airborne geophysical survey method that can provide characterization of electrical properties of earth materials from 3 to 10 feet to depths over 1,000 feet. These surveys provide geophysical data quickly and efficiently and when analyzed, can help define aquifer and non-aquifer materials. The AEM surveys have been crucial in the LPNNRD's efforts to help address water quality and quantity challenges.

The LPNNRD's AEM survey datasets and reports from 2009, 2012, 2015, 2016 and 2018 are available on EWRA's projects website (<https://enwra.org/projects>). The AEM flight line locations within the District and adjacent NRDs are shown in Figure 7.

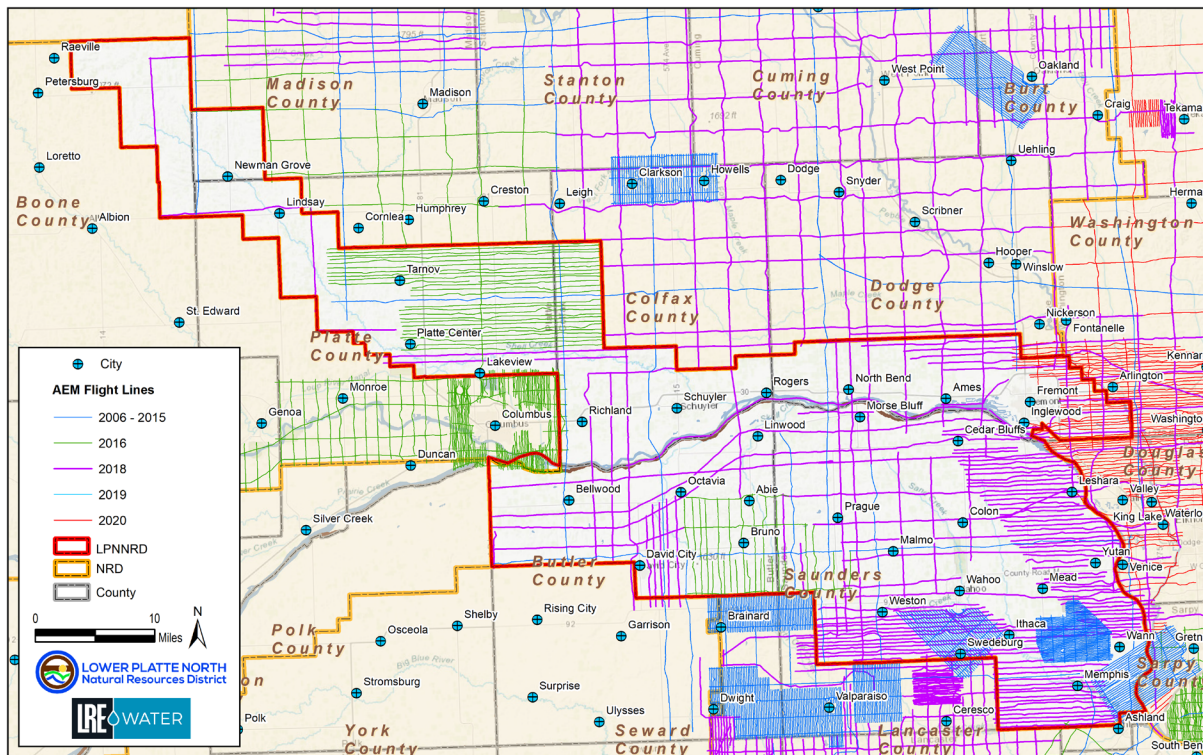


Figure 7: AEM Flights within and near the LPNNRD

2.2.2 3D AEM Framework and Hydrogeologic Assessment

In 2022, the LPNNRD utilized the AEM datasets to create a 3D AEM Framework (LRE Water, 2022), in addition to constructing detailed hydrogeologic cross sections from geologic logs. The framework was created using Leapfrog, a 3D geological modeling software program. The program delineated the hydrostratigraphy and hydraulic conductivity zones from the processed AEM data. The framework offers several benefits:

- Provides hydrogeologic information to assist staff in reviewing well permits.
- Enhances understanding of aquifer characteristics, such as recharge areas and water-bearing layers.
- Facilitates vulnerability assessments and identifies areas needing best management practices.
- Better defines hydrologically connected surface and groundwater.
- Improves collaboration with neighboring NRDs and NeDNR.
- Creates a MODFLOW grid, including layers, cells, and hydraulic conductivity zones for numerical groundwater flow modeling.

An example of a Leapfrog Works model output is shown in Figure 8 where higher resistivities are shown as brighter colors and are representative of sand and gravel. The darker colors represent low resistivity and represent clay, till, and losses. The bedrock surface is shown as a black line.

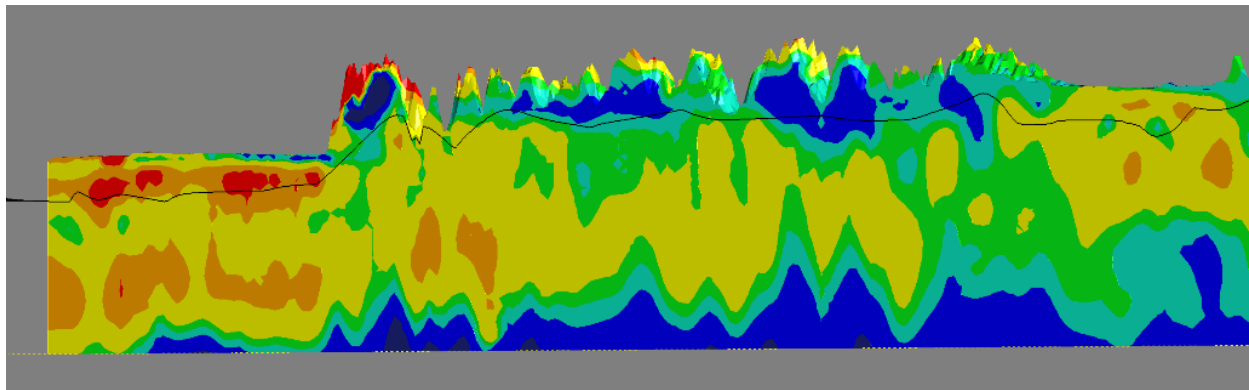


Figure 8: 3D Leapfrog output in cross section

In 2023, a Hydrogeologic Assessment (Assessment) was completed for the LPNNRD utilizing all available NeDNR well logs UNL-CSD test holes (LRE Water, 2023). In total, 22,500 well logs and 290 test holes were incorporated into the Assessment, which included a 5-mile buffer around the LPNNRD boundary. There were a total of 11,893 wells within the LPNNRD with geologic logs as seen in Figure 79. The Assessment also utilized existing geologic information from the 2022 3D AEM Framework.

In addition to a bedrock surface, the geospatial and hydrogeologic analyses completed on the geologic log data were used to develop 28 hydrogeologic cross sections, and to generate the other hydrogeologic raster surfaces, many of which were utilized to create the maps illustrated below within this plan.

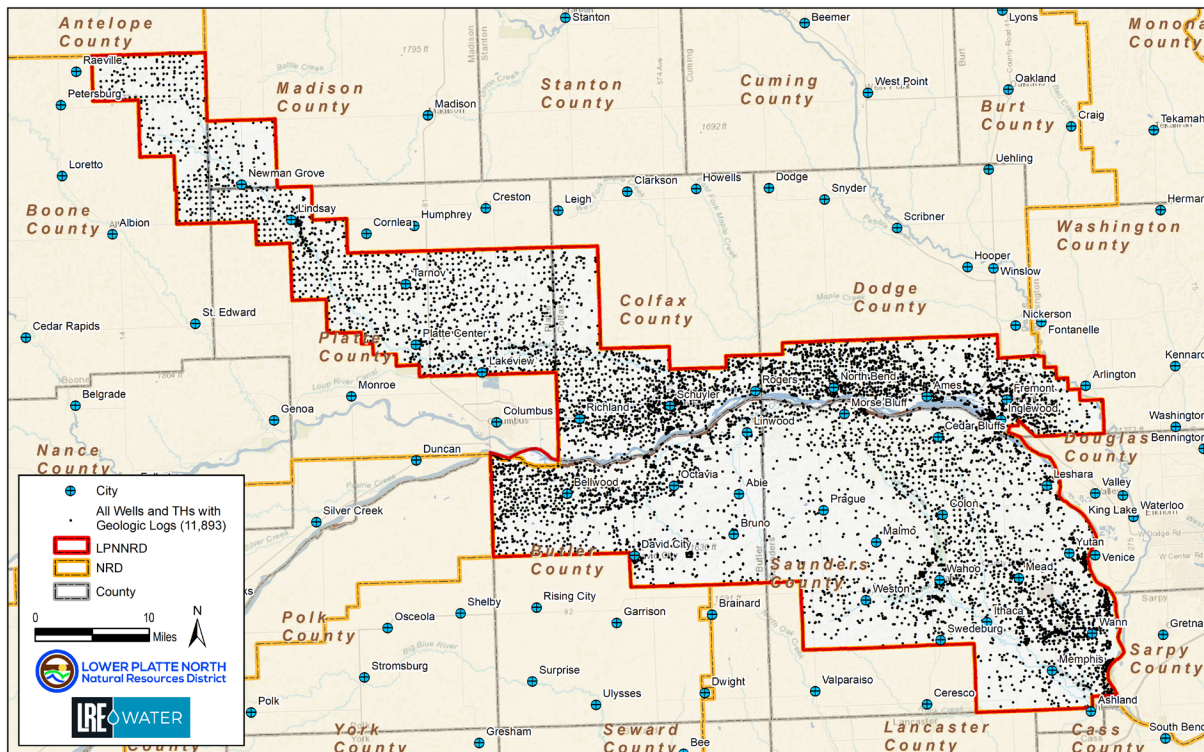


Figure 9: Well and Test Holes with Geologic Logs (LRE Water, 2023)

2.3 TOPOGRAPHY

The northwest arm of the District is dominated by upland dissected plains topography and includes portions of Boone and Madison counties, and about two-thirds of Platte County. To the southeast, the central portion of the LPNND includes approximately 125 miles of the Platte River Valley, extending from the cities of Columbus to the west and Ashland to the east. Through the east-central portion of Saunders County, from the cities of North Bend to Ashland, is a broad fertile area 5 to 8 miles wide, referred to as the Todd Valley. West and southwest Saunders County and eastern Butler County, known locally as the 'hill area', is comprised of bluffs along the north edge and rolling hills, ridges, and steep valley slopes south of the Platte River Valley. A map of the topography, derived from a Digital Elevation Model (LRE Water, 2023), is shown in Figure 10.

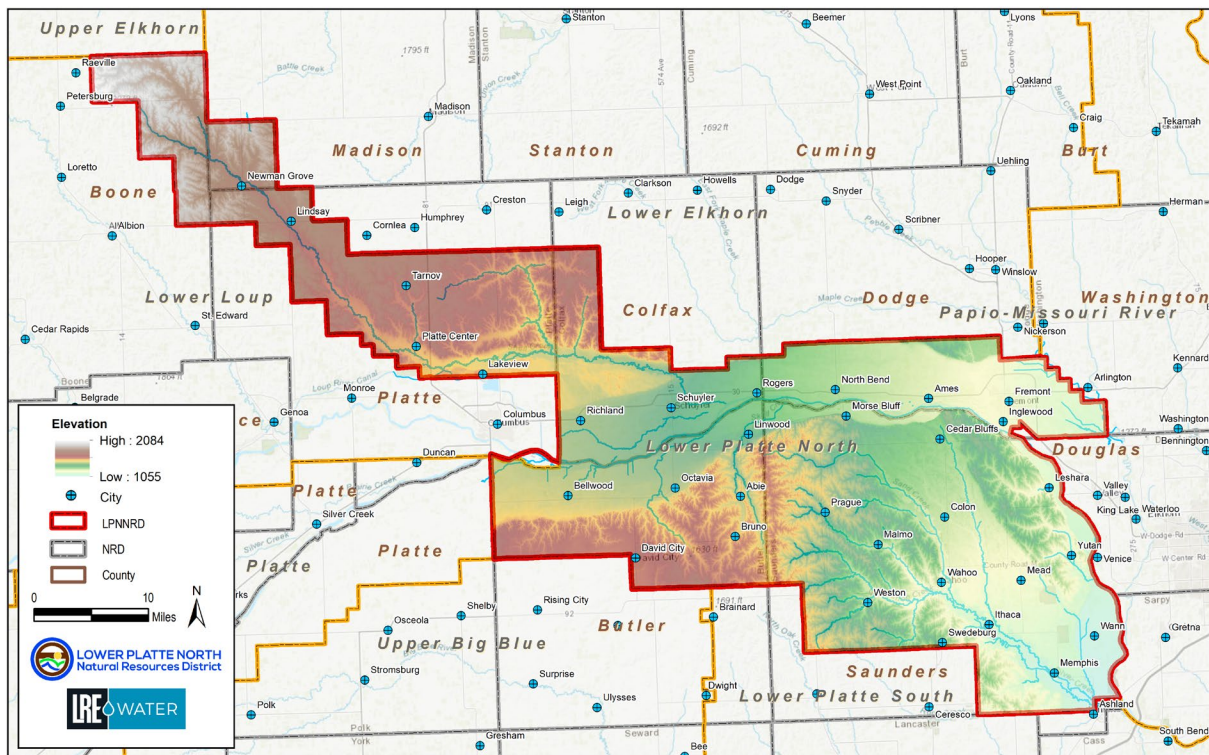


Figure 10: Topography of the LPNND

2.4 SOILS

Soils in the uplands of Butler and Saunders counties consist primarily of clays and silty clays to silty clay loams somewhat similar to the Sharpsburg and Sharpsburg-Pawnee association. Primary soils in the upland areas are eroded to a point where they no longer exist, and landowners are now farming in the "B" horizon. This has implications for surface and groundwater quality. The permeability of these soils is less than 1.0 inch per hour on slopes that range from gentle to 20 percent. Recharge rates are quite low and recharge is principally limited to perched aquifers. These soils are loess type soils with some intermixed glacial till areas. The drainage pattern and flood plain configuration of Wahoo Creek is primarily composed of Kennebec soils of silty clay loam ranging from moderate to poorly drained (HWS, 1995).

The western portion of the Platte River corridor is comprised of Acadia-Platte alluvial fine sands underlain by sands and gravels. The eastern portion of the corridor is practically the same, however, depth to water in the eastern area is greater. This primary water line, where groundwater is most significantly present within the Platte River corridor, is bounded on the north by poorly drained Gibbon-Luton silty and clayey soils. Areas to the south and a few areas along the western end of the Platte River corridor contain silty soils that are well drained and of loess origin (HWS, 1995).

The northwest corner of the District is composed of moderately to well drained silty type soils with permeabilities ranging from 1 to 2 inches per hour above the areas adjacent to Shell Creek. Areas in northeast Platte County have permeability ranges of 1.5 to 5 inches per hour (HWS, 1995).

The general pattern of soil distribution shows that soils of loess origin are found on the uplands with alluvial soils predominant on the bottom lands, as seen in Figure 11. Permeabilities range from practically zero to greater than 10 inches per hour (near Columbus and southeast of Bellwood). The pattern shows that, generally, soils south of the Platte River are less permeable than those of the north side. Soil textures range from fine sands to silty clays.

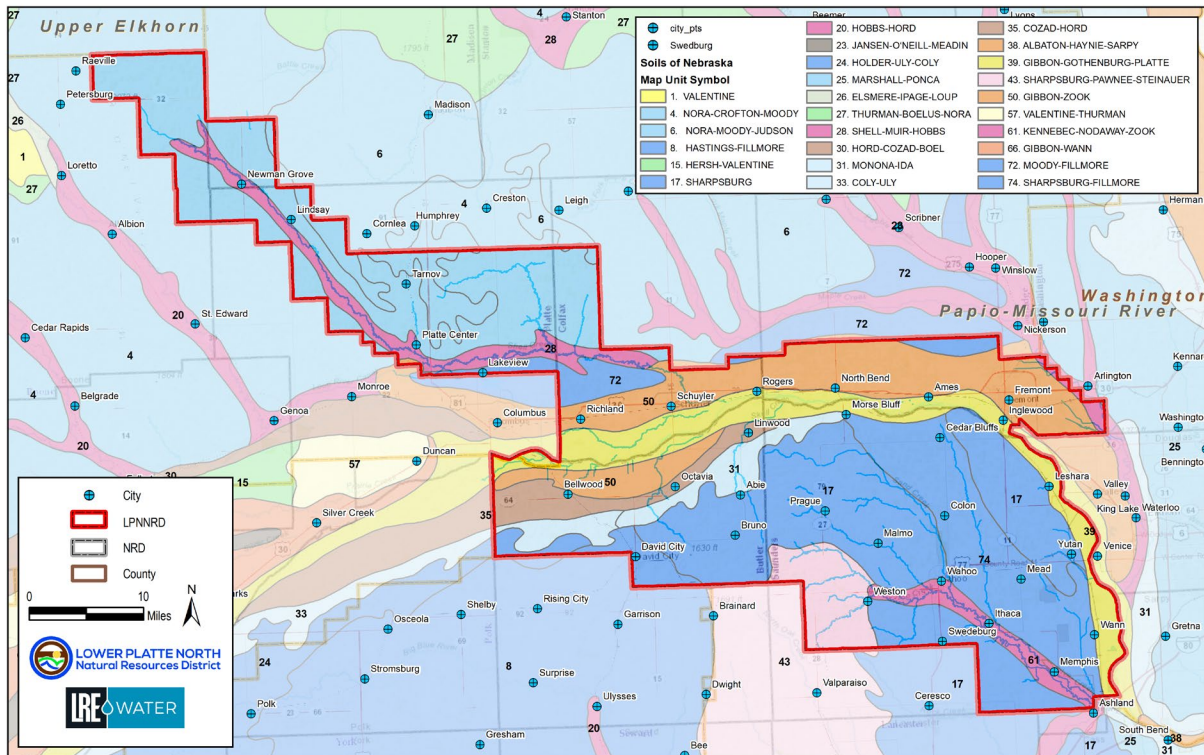


Figure 11: Soil Types

2.5 GEOLOGY AND HYDROLOGICAL CHARACTERISTICS

The geology of the District generally consists of Quaternary-age unconsolidated loess, glacial till and outwash, and older buried fluvial deposits overlying bedrock. The five primary bedrock formations are shown in Figure 12. A description of the major unconsolidated and bedrock formations and their potential to transmit water to wells, as described in the previous plan, are listed in Table 2.

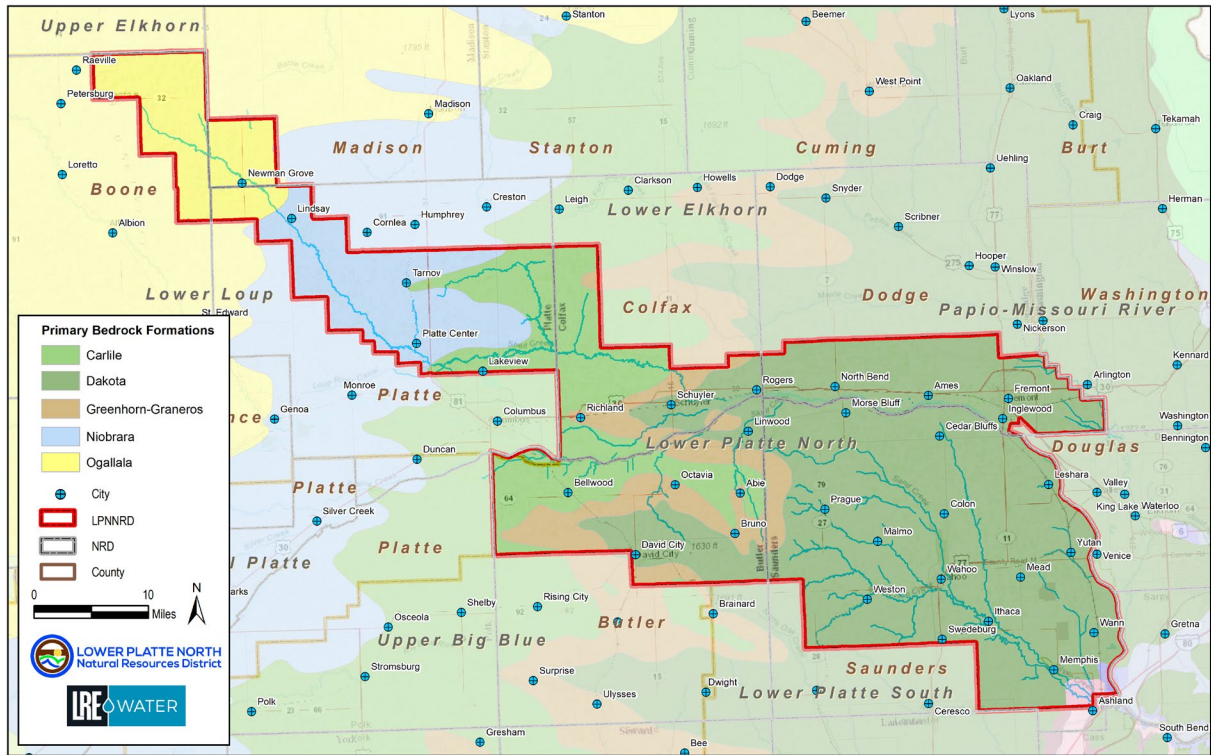


Figure 12: Bedrock Formations

Table 2: Geologic Sequence of Major Formations in LPNNRD

SYSTEM	SERIES	MAJOR STRATIGRAPHIC UNITS	PHYSICAL CHARACTER	WATER SUPPLY
Quaternary	Holocene	Modern Soils	Locally silty, clayey, or sandy.	Transmits locally variable amounts of recharge to the groundwater reservoir.
		Recent valley-fill deposits	Alluvial deposits of gravel, sand, silt, and clay associated with the most recent cycle of erosion	May contribute significant amounts of water to wells.

SYSTEM	SERIES	MAJOR STRATIGRAPHIC UNITS	PHYSICAL CHARACTER	WATER SUPPLY
	Pleistocene	Loess	Wind-blown silt with lesser amounts of very fine sand and clay.	Transmits recharge to the underlying aquifers. May provide small quantities of water to shallow wells.
		Till	Ice-deposited silty, sandy clay with gravel and larger pebbles and boulders.	Relatively impermeable. Transmits water slowly to buried aquifers. Groundwater may be perched above the till. Sand deposits within the till provide water to low-capacity wells.
		Glacial outwash and other ancient valley-fill deposits	Alluvial deposits of gravel, sand, silt, and clay associated with ancient erosional and depositional cycles.	Contributes water to wells in generally large amounts, stream-deposited sand and gravel constitute the major aquifers and yields to high-capacity wells.
Tertiary	Pliocene(?)	Ancient valley-fill deposits	Mostly unconsolidated silt. May blanket Cretaceous bedrock at base and on side slopes of paleo-valleys.	Generally, too fine textured to yield water to wells.
	Miocene	Ogallala	Poorly sorted clay, silt, sand, and gravel generally uncemented to slightly cemented.	The Ogallala constitutes a major aquifer in western portion of LPNRD. Yields to large-capacity wells.
Cretaceous	Upper Cretaceous	Niobrara	Chalk	May supply water to wells where fractures exist or are saturated.
		Carlile	Shale	Not known to supply water to wells
		Greenhorn	Limestone	
		Graneros	Shale	
	Lower Cretaceous	Dakota	Sandstone and shale	Constitutes a significant aquifer in the eastern part, potentially yields and water quality are locally variable.

Source: HWS, 1995

2.6 TOTAL SATURATED SAND

The total thickness of saturated sand is an indicator that can be used to qualitatively evaluate the relative potential yield from an aquifer or aquifers. The total saturated sand in the District, shown in Figure 13 (LRE, 2023), was created using water level and geologic data from NeDNR well logs and UNL-CSD test holes logs. Figure 13 was created by reviewing only the available geologic logs that

encountered bedrock from the NeDNR and UNL CSD datasets. The thicker aquifers are present in the northwest and Todd Valley portions of the District, and generally become thinner in the central portion and beyond Todd Valley.

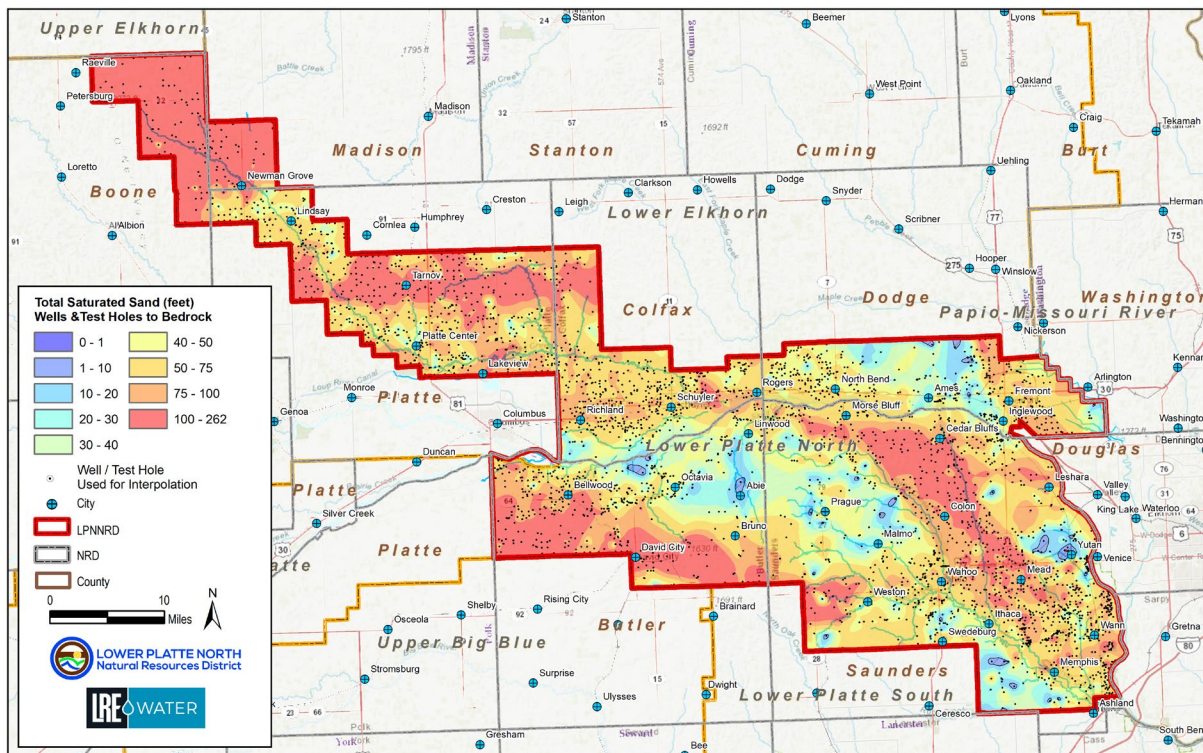


Figure 13: Total Saturated Sand, Well and Test Holes

2.7 CONFINED VS. UNCONFINED AQUIFERS

A confined aquifer is a formation below the land surface that is saturated with water and has impermeable layers above and below it causing it to be under pressure. As a result, when a confined aquifer is penetrated by a well, the water will rise above the top of the aquifer in the well. Artesian wells are a result of confined aquifers. In a confined aquifer, water level declines represent a reduction of artesian head, not saturated thickness.

A management strategy for a confined aquifer is to avoid pumping a confined aquifer to levels where it unnaturally transitions to unconfined conditions. The primary risk of this is decreasing the aquifer's pore pressure, which can potentially reduce well yields and quality due to changes in water pressure and oxidation. Over pumping can also lead to well interference by reducing the available head in the aquifer, declining water levels, and reduced well yields.

Unconfined aquifers, also referred to as water table aquifers, are present where the upper water surface (water table) is equal to atmospheric pressure. In an unconfined aquifer, water level changes (rise and decline) affect the saturated thickness.

Management strategies for an unconfined aquifer are to avoid over pumping if the rate of withdrawal exceeds the rate of recharge. In addition, pumping activities can draw in pollutants, potentially

contaminating the water source, and excessive pumping can lead to reduced saturated thickness and well yields, reduced water levels in nearby surface waters if hydraulically connected, and the potential for well interference with other users.

Differences in static (i.e., non-pumping) groundwater levels measured in adjacent wells could be caused by wells being screened at different depths and/or in different aquifers.

Knowing whether an aquifer is confined or unconfined is important for effective groundwater management in Nebraska for several reasons:

1. **Water Availability:** Unconfined aquifers, also known as water table aquifers, are more influenced by surface conditions and can be more susceptible to droughts. Confined aquifers, under pressure, provide a more stable water supply.
2. **Recharge Rates:** Unconfined aquifers recharge more quickly due to their proximity to the surface and direct receipt of precipitation. Confined aquifers recharge more slowly due to impermeable layers above them.
3. **Water Quality:** Unconfined aquifers are more vulnerable to surface contamination from activities like agriculture and industry, while confined aquifers are generally better protected. Well construction issues will increase the vulnerability.
4. **Management Strategies:** Different practices are required for managing confined and unconfined aquifers. Unconfined aquifer management focuses on protecting recharge areas and controlling surface contamination, while confined aquifer management involves monitoring pressure levels and ensuring sustainable withdrawal rates. Pressure levels can be monitored using a piezometer to measure water level, known as the piezometric head. The pressure is calculated at a specific depth using a formula that includes the density of water, acceleration due to gravity, and height of the water column above the point of measurement.
5. **Hydraulic Properties:** The hydraulic properties, such as transmissivity and storativity, differ between confined and unconfined aquifers, affecting water movement and extraction.

By understanding the differences in aquifer types, the staff and Board can develop more effective strategies to promote sustainable water use and protect water quality by allocating resources based on specific needs. Figure 14 (LRE, 2023) illustrates the distribution of confined and unconfined aquifers. In certain areas, aquifers may transition from unconfined to confined due to fluctuations in water levels, with transitional zones defined as areas experiencing water level changes of approximately ± 10 feet. For the purposes of the GWMP, all transitional zones are classified as unconfined. Figure 15 provides an example of a transitional zone where over pumping has resulted in a shift from confined to unconfined conditions.

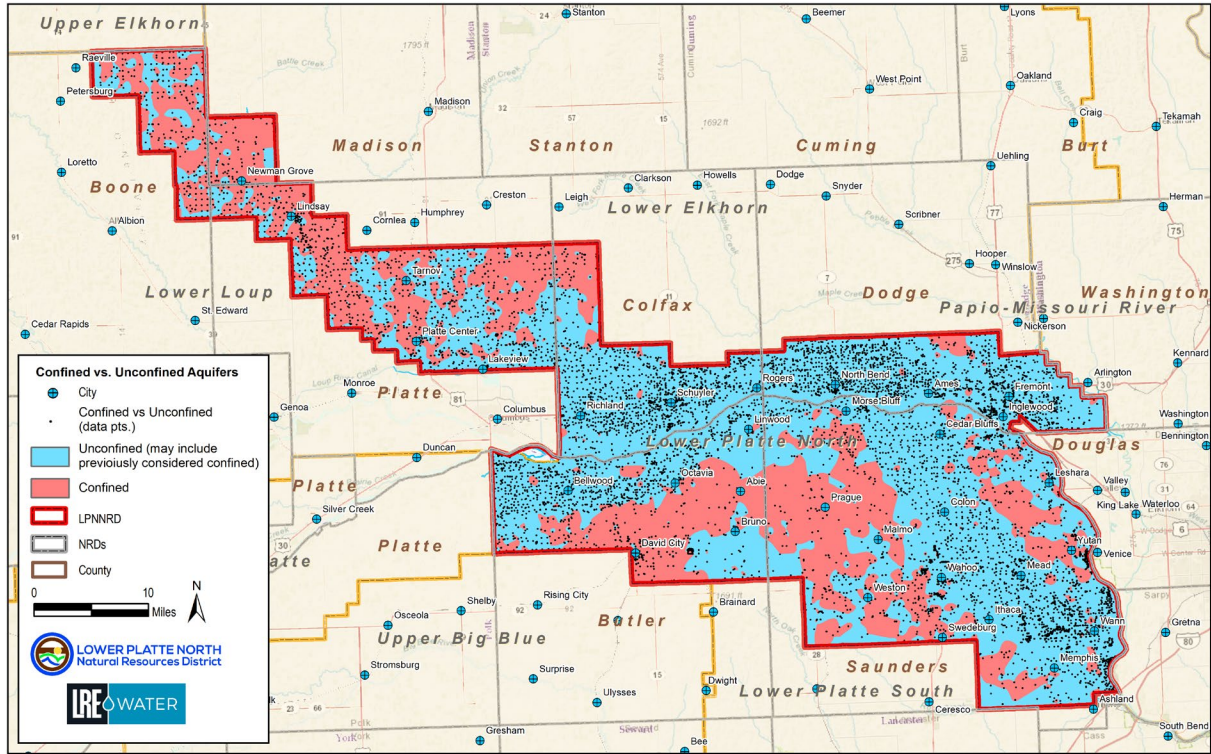


Figure 14: Confined vs. Unconfined Aquifers

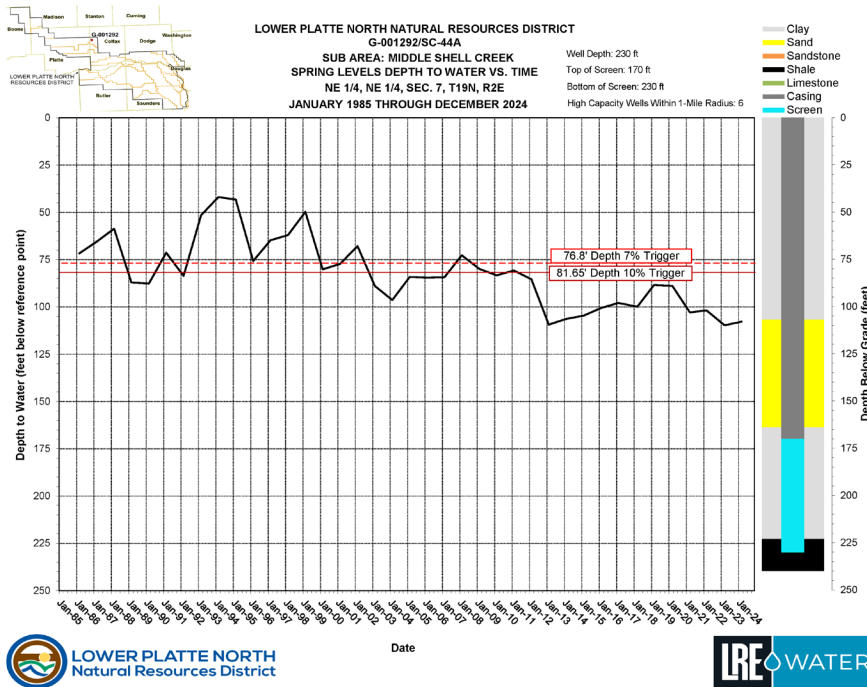


Figure 15: Hydrograph of Transitional Aquifer Type

2.8 TRANSMISSIVITY

Transmissivity is perhaps the one hydrologic parameter which best describes the aquifer and its potential for use and withdrawal. Transmissivity is the rate which quantifies the ability of an aquifer to transmit water and is dependent on saturated thickness and permeability.

Figure 16 shows the transmissivity of the Principal Aquifer for the LPNNRD based upon the Assessment (LRE Water, 2023). Areas with transmissivity less than 10,000 gallons per day per foot are not considered optimal areas for high-capacity wells, which are hatched.

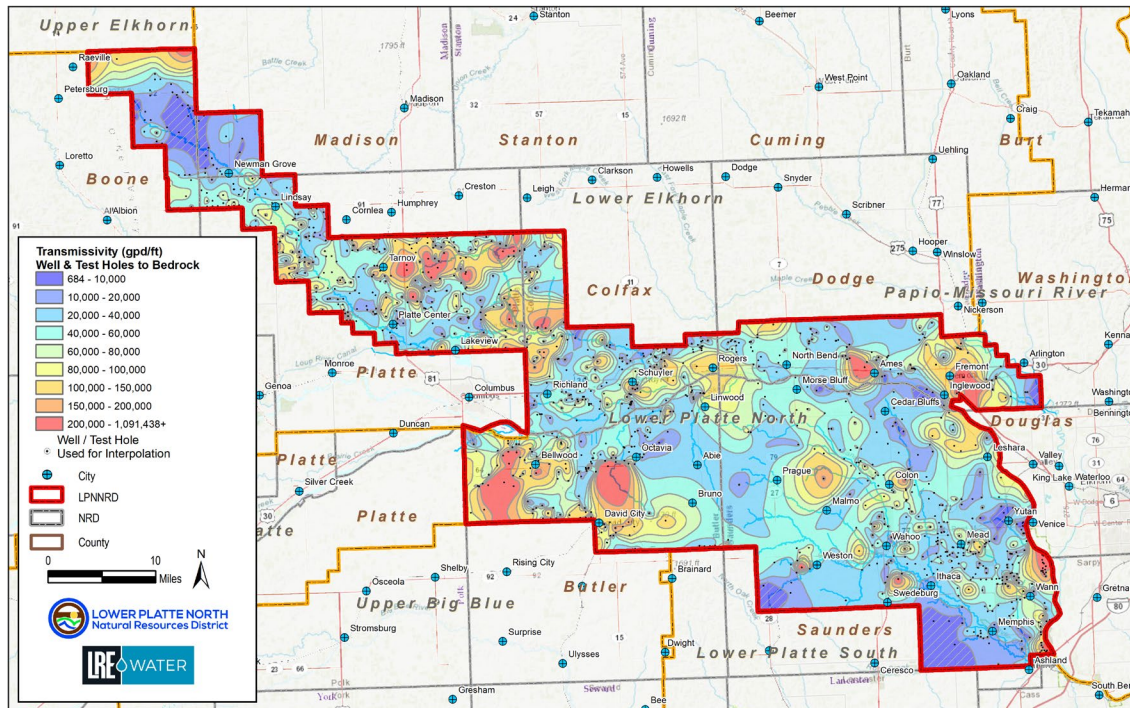


Figure 16: Aquifer Transmissivity

2.9 CLIMATE AND PRECIPITATION

Precipitation in the LPNNRD serves as the principal source of water for recharge, except in the Platte River Valley and areas adjacent to the Platte River, where river water contributes to aquifer recharge. Pumping in these areas can further induce additional recharge from the river. Figure 17 demonstrates the mean annual precipitation for the state and the LPNNRD between 1981 and 2020, provided by the National Oceanic and Atmospheric Administration. The average annual water requirement for maximum yield by crops varies from 25 inches for corn to 22 inches for grain sorghum and soybeans (HWS, 1995). The overall average water use for irrigation to supplement precipitation is 5.56 inches district-wide, with the exception of Butler/Saunders SQS#1 (4.65) and Platte/Colfax SQS#2 (4.59) where allocations restrict pumping (LPN, 2024). Moisture needs are more critical at certain times in the crop growing cycle and if moisture is not available, crop production can and does suffer. Detailed evaluations of precipitation versus soil moisture and crop water needs are necessary components in providing a comprehensive management system.

This area of the state receives maximum precipitation in April, May, and June, at which time the highest rate of leaching of contaminants is occurring. The maximum water use period by crops stretches from April through September (crop dependent), with July, August, and September water requirements exceeding available average precipitation. It is apparent that at certain times there is a need for irrigation water to consistently produce high yields.

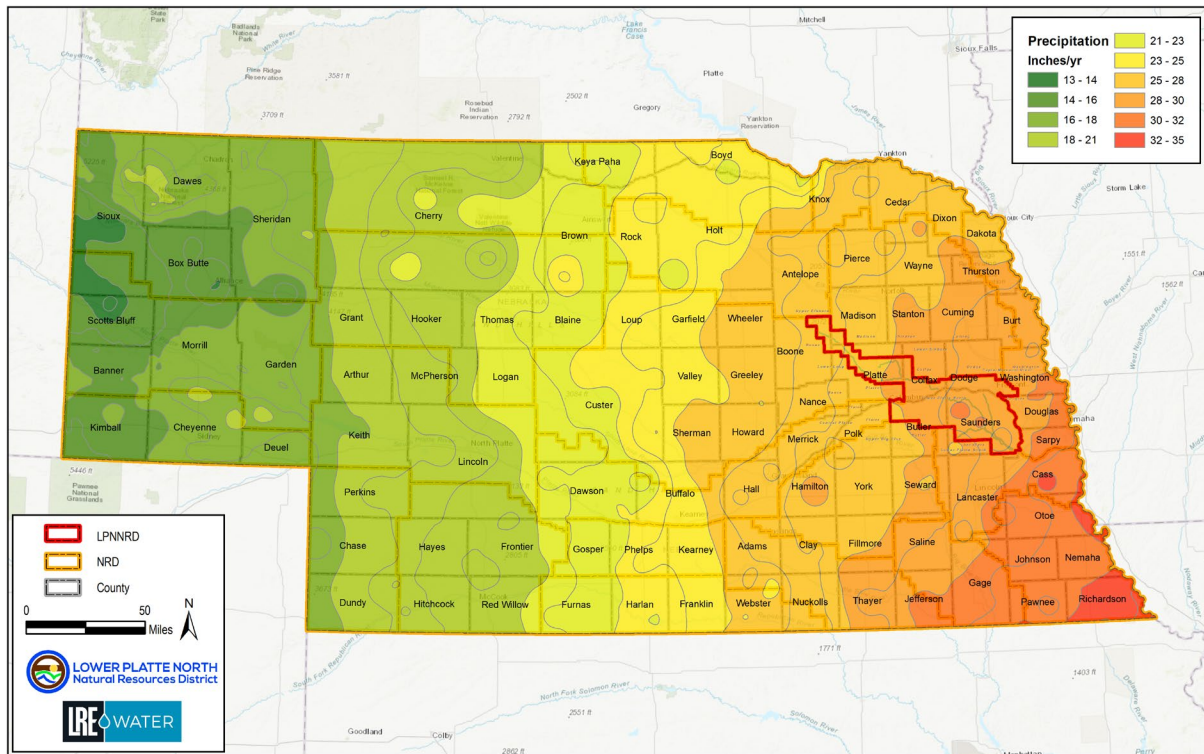


Figure 17: Average Annual Precipitation (1981-2010)

2.10 LAND COVER

The vast majority of the District’s 1,030,468 acres (approximately 75 percent) of LPNNRD is classified as row crop by the CropScape – Cropland Data Layer, derived from the U.S. Department of Agriculture’s National Agricultural Statistics Service (NASS). The NASS dataset was used to look at land cover changes since 2009 and categories were combined into seven sub-categories, out of the 37 that are available. As shown in Table 3, over 84,500 acres of grass or pasture have been converted since 2009. The increase in wetlands was not determined but could be a result of the 2019 flood event or potentially a difference in interpretations of data collected in each respective year. A spatial representation of land cover is shown in Figure 18.

Table 3: LPNNRD Land Cover Change (2009 – 2023)

Land Cover	2009	2023	Ac Change	% Change	2009 Coverage	2023 Coverage
Row Crop	716,285.3	769,604.6	53,319.3	7.4%	69.5%	74.7%
Alfalfa/Hay	19,640.1	34,722.4	15,082.3	76.8%	1.9%	3.4%
Developed	55,475.7	58,863.9	3,388.2	6.1%	5.4%	5.7%
Grass/pasture	179,834.1	95,315.4	-84,518.7	-47.0%	17.5%	9.2%
Forest	33,010.9	35,942.7	2,931.8	8.9%	3.2%	3.5%
Open Water	17,666.4	19,698.6	2,032.2	11.5%	1.7%	1.9%
Wetlands	8,556.2	16,320.7	7,764.5	90.7%	0.8%	1.6%

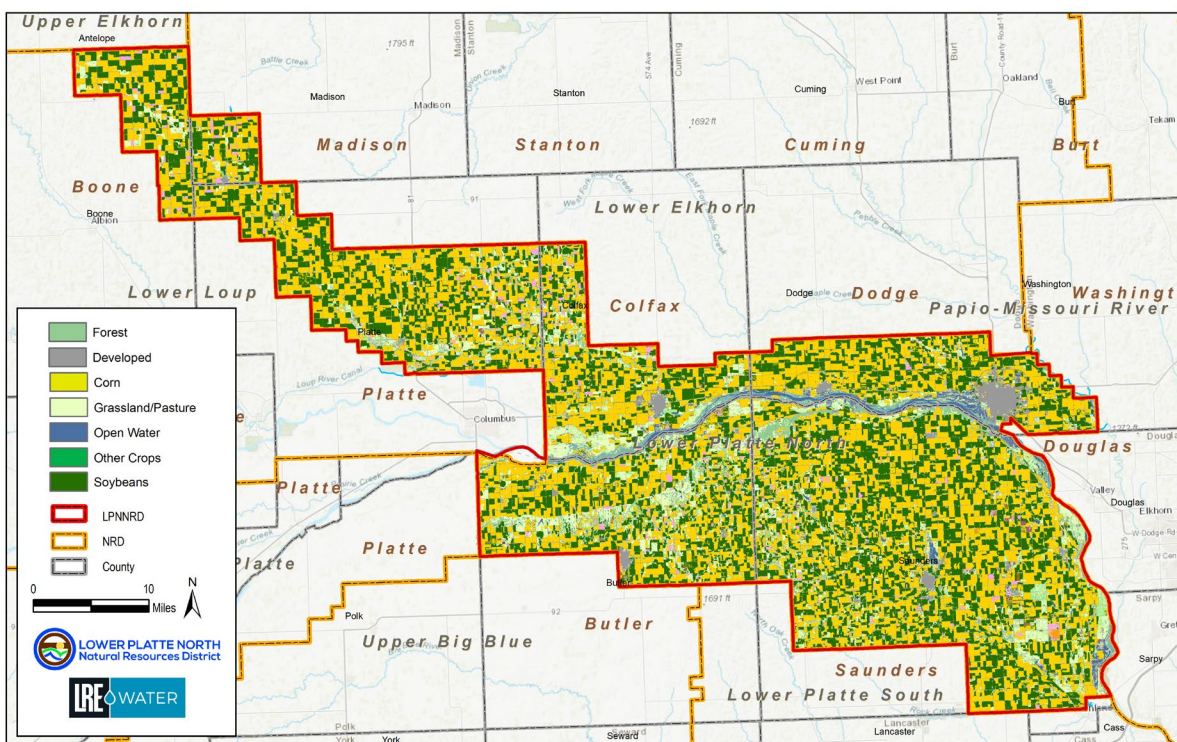


Figure 18: 2023 Land Cover

As the total number of acres harvested increases, the following occurs:

1. The number of acres of permanent cover decrease.
2. The number of acres more susceptible to erosion and runoff increases.
3. The usage of fertilizer, herbicides, pesticides, etc. increases.
4. The potential for ground and surface water degradation increases.
5. The use of high-capacity wells for irrigation increases demand on the aquifers and surface water resources.

2.11 POPULATION – ECONOMIC BASE

The economic base for LPNNRD communities varies, but generally includes agriculture, manufacturing, and services. Many of the communities rely heavily on agriculture, including crop production (corn, soybeans) and livestock farming. The City of Fremont, the largest community, has a diverse industrial base with food processing, metal fabrication, and other manufacturing sectors. Tourism and recreation are also available, with multiple state and locally operated lakes open to the public, along with use of the Platte River for open water recreation.

The total population of the LPNNRD is estimated at 65,447 (NARD, 2024) with approximately 49,860 within incorporated communities, or approximately 76 percent. Most of these residents in the rural areas are relying on private drinking water wells. A breakdown of population for the 28 LPNNRD communities is shown in Table 4.

Table 4: Population of Incorporated Places (1990 – 2025)

Village/City	1990	2000	2010	2020	Projected Population 2025
Yutan	1,100	1,216	1,174	1,308	1,350
Weston	310	310	324	335	340
Wahoo	3,700	3,942	4,508	4,509	4,600
Prague	340	346	303	285	290
Morse Bluff	130	134	135	135	140
Memphis	110	106	114	114	120
Mead	580	564	569	617	630
Malmo	120	109	120	120	125
Leshara	115	112	112	112	115
Ithaca	150	168	148	148	150
Colon	140	138	110	110	115
Cedar Bluffs	630	615	610	610	620
Schuyler	5,200	5,371	6,211	6,547	6,700
Rogers	95	95	95	95	100
Richland	75	73	73	73	75
North Bend	1,180	1,213	1,177	1,241	1,300
Inglewood	390	382	325	325	330
Fremont	24,500	25,174	26,397	27,141	27,500
Octavia	125	127	127	127	130
Linwood	88	88	88	88	90
David City	2,550	2,597	2,906	2,995	3,050
Bruno	110	112	99	99	100
Bellwood	440	446	435	435	440
Abie	110	108	69	69	70
Newman Grove	790	797	721	721	730
Tarnov	65	63	46	46	50

Village/City	1990	2000	2010	2020	Projected Population 2025
Platte Center	340	336	336	336	340
Lindsay	320	321	255	255	260
TOTALS	43,803	45,063	47,587	48,996	49,860

Source: Statistical Atlas of the U.S.

Information on industrial activity demonstrates a variety of industrial types present in the District that includes grain processing, alfalfa products, concrete products, equipment manufacturing, fiberglass manufacturing, irrigation equipment manufacturing, sand and gravel mining, steel fabrication, confined animal feeding operations (swine, beef, and chickens), packing plants, among many others. This industrial array also yields a diversity of water needs and waste treatment problems. These needs and problems may have a degrading effect on both ground and surface water quality and quantity if not properly addressed.

2.12 SURFACE WATER

The LPNNRD is recognized by its northwest boundary consisting of the Shell Creek watershed extending from the cities of Newman Grove to Schuyler, where it meets the Platte River. Other significant streams include Elm Creek, Loseke Creek, Lost Creek, Skull Creek, and Wahoo Creek and its tributaries including Sand Creek, Silver Creek, and Cottonwood Creek (Figure 19).

Outside of the Platte River, most of the other perennial streams do not support floating or active recreational uses. Flow through this region of the Platte River is a combination of the Upper Platte, the Loup, and the Elkhorn Rivers. Flow in the Platte River can range from no flow to overbank flows. The data (for 51 years up to 1995 as listed in the 1995 GWMP), at the City of Ashland shows the contributions of flow are: Elkhorn River (22 percent), Loup River (48 percent), upper Platte River (28 percent) and tributaries and valley groundwater inflow (2 percent). The annual and seasonal percentages of contribution vary extensively and are dependent upon the level of precipitation or runoff from snowmelt within the areas of influence. As precipitation influences streamflow, dry periods likewise influence streamflow and the manner of loss and gain to groundwater areas is often linked with streamflow volume.

Most of the streams receive baseflow from groundwater seepage to help maintain stream levels during dry periods. However, during heavy rain events, streams become 'flashy' and experience rapid increases in flow and water levels due to surface water runoff.

Surface water rights are managed by NeDNR. As of 2025, there are a total of 154 active surface water diversion points across the LPNNRD with a record of 10,163 acres of irrigated crops utilizing surface water (NeDNR, 2025a).

The Platte River's role in recharging groundwater by induced pumping and during periods of overbank flow within portions the LPNNRD is vital. Wellfields along the Platte River are crucial for supplying water to a significant portion of Nebraska's population, including water supplies for the City of Lincoln Water System (296,000 customers) (City of Lincoln, 2024) and Metropolitan Utilities District (600,000 customers) (MUD, 2024). The importance of this water source, managing the balance between groundwater recharge and surface water flow is essential. This involves monitoring water quality,

managing water withdraws, water rights, and ensuring sustainable practices to maintain the health of the aquifer and the river system.

There are a total of seven stream gages, managed USGS, within the LPNNRD, including one in progress. The location and station name for each of the gage stations is shown in Table 6 with locations in Figure 19. Historical stream flow hydrographs can be found in Attachment A. Statistics from the USGS gage stations provide an idea of the volume of water, and variation in flow events, within Shell Creek, Wahoo Creek, and Platte River.

Table 5: LPNNRD Steam Gage Information

Station Number	Station Name	General Location
06795500	Shell Creek near Columbus	122nd Ave - 4 miles NE of Lake Babcock
06796000	Platte River at North Bend	State HWY 79 - 0.5 miles S of North Bend
06796500	Platte River near Leshara	State HWY 64 west of Valley
06804000	Wahoo Creek at Ithaca	CRG - 1 mile S of Ithaca
06804700	Wahoo Creek at Ashland	State HWY 63 - 0.5 miles N of Ashland
06801000	Platte River near Ashland	At HWY 6
06795050	Shell Creek near Platte Center	In Progress

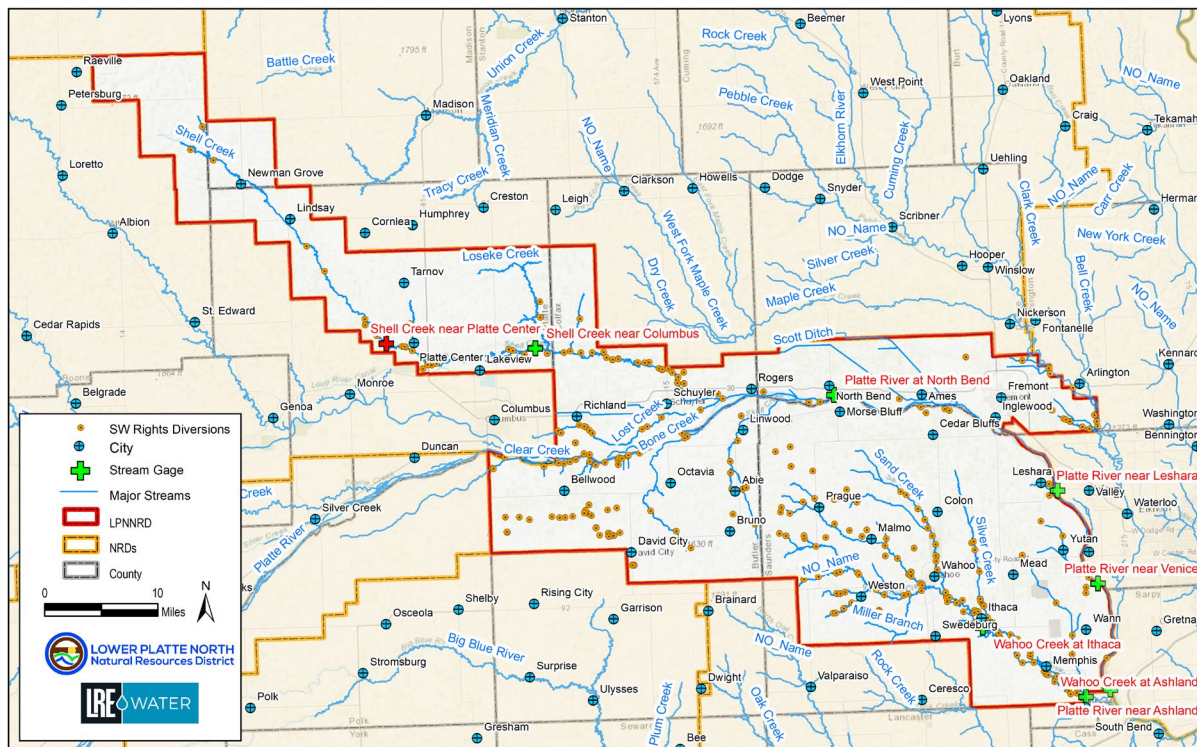


Figure 19: Major River Systems, Stream Gages and Diversion Points

2.13 WELLS AND TEST HOLES

The primary volumetric uses of groundwater in the District are for irrigation and municipal water needs, as shown in Figure 19. Groundwater is the principal source of supply for public drinking water systems, with all public water supplies deriving their supply from these sources. The cities of Lincoln, Omaha, and Fremont have extensive wellfields along the Platte River. Although the City of Lincoln is not located in the LPNNRD, a significant portion of its wellfield for public water supply is situated along the Platte River north of the City of Ashland.

The current use rate for the City of Lincoln’s wellfield averages 39.4 million gallons per day (mgd) but can reach up to 64 mgd during the summer months (LWS, 2020). This volume, combined with the demand from irrigation and other public and private users within the District, underscores the importance of both the quantity and quality of groundwater for continued and sustained development. While community water use is reported annually as part of the IMP implementation, the development of irrigation wells serves as an indicator of the majority of the aquifer use, as shown in Figure 20.

The UNL-CSD’s drilling program and has drilled 6,000 test holes throughout the state since 1930. Geologic material from these sites is preserved at the CSD Geological Sample Repository. This data is maintained by UNL-CSD and made available to the public for research, well siting, aquifer mapping, and much more. There are 151 UNL-CSD test holes within the LPNNRD, and another 136 within 5 miles of the LPNNRD boundary, as shown in Figure 21.

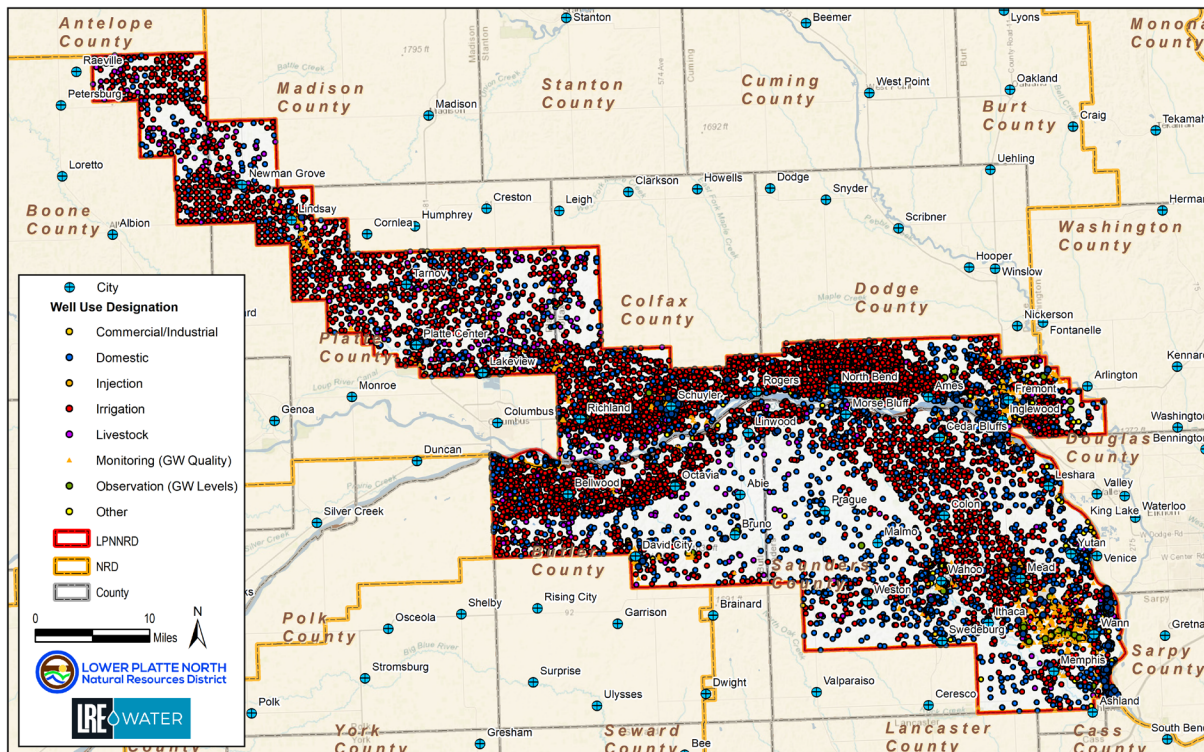


Figure 20: Registered Active Wells in the LPNNRD

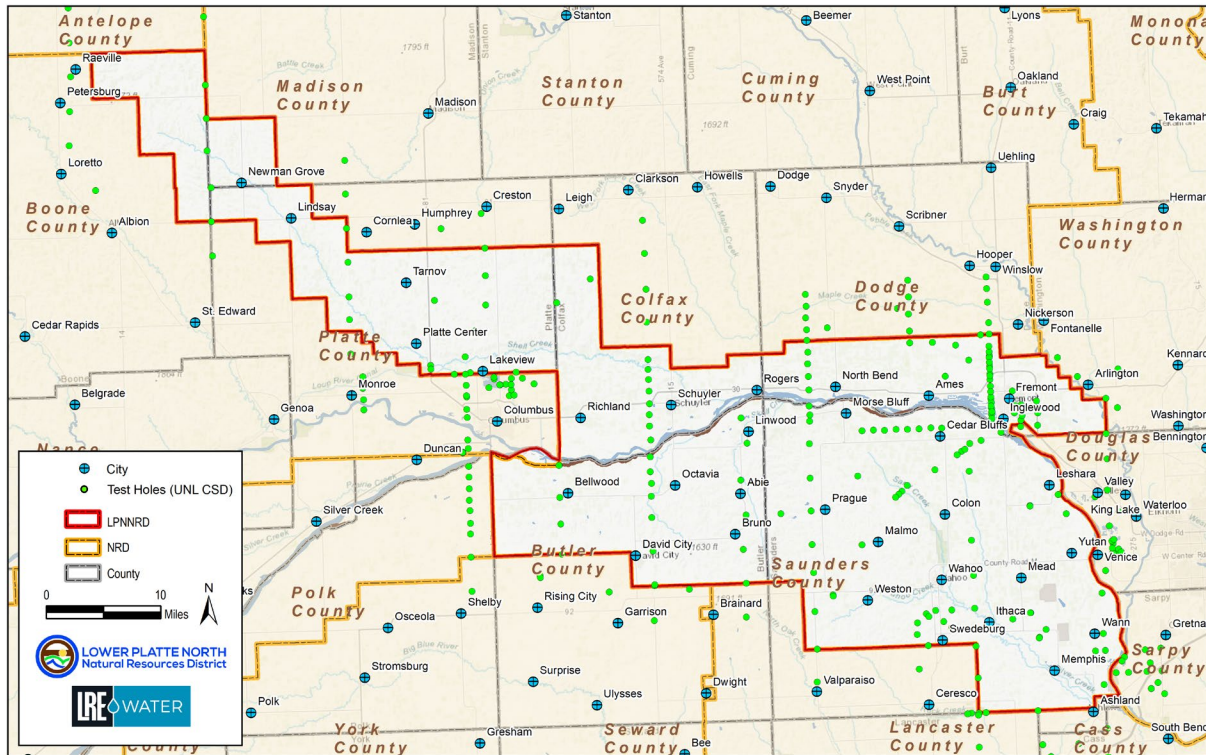


Figure 21: Test Holes within 5-miles of LPNNRD

2.14 PARTNERS AND PROGRAMS

The LPNNRD commonly works with a wide-array of partners in managing water resources. A summary of the major partners are listed below:

U.S. Geologic Survey (USGS)

The Nebraska Water Science Center, a organization of the USGS, commonly partners with NRDs to provide reliable, impartial, and foundational data and scientific analysis to support a wide-variety of groundwater and surface water projects. The USGS is responsible for the maintenance of the five stream gages in the LPNNRD.

Nebraska Department of Environment and Energy (NDEE)¹

The NDEE is responsible for protecting and improving human health, the environment, and energy resources. Primary responsibilities include environmental protection of air quality, water quality, land and waste management, emergency response to spills, petroleum remediation, climate change, assistance to agricultural practices, and energy resources.

The NDEE maintains the Nebraska Groundwater Quality Clearinghouse, a one-stop location for a wide-variety of water quality data that is strongly supported by NRDs. The Source Water Protection Program

¹ As of July 1, 2025, NDEE and NeDNR merged and are referred to as the Nebraska Department of Water, Energy, and Environment (NeDWEE)

provides funding and is utilized to support the protection and sustainability of public water systems and the WHP program. Other programs related to groundwater include Underground Injection Control, Onsite Wastewater Compliance, Agricultural Permitting, and the National Pollution Discharge Elimination System. NDEE also provides Section 319 funding including support of projects addressing nitrate leaching to groundwater.

Nebraska Department of Natural Resources (NeDNR)²

The NeDNR is responsible for surface water, groundwater, floodplain management, dam safety, natural resources planning, water planning and integrated management, storage of natural resources and related data, and administration of State funds (NeDNR, 2025b). The NeDNR is a regular partner with the NRDs and is currently working with the LPNNRD on implementation and updates to the IMP. The NeDNR is responsible for the maintaining the registered well database, registering wells, providing GIS data, and maintaining stream gages. They also administer multiple funding programs.

University of Nebraska – Lincoln Extension

The UNL Extension provides education and outreach, and is spearheading a statewide initiative to enhance collaboration among project partners to tackle health concerns related to contamination of water resources.

University of Nebraska – Conservation and Survey Division (UNL-CSD)

The UNL-CSD serves as the natural resources component of the School of Natural Resources. Over time, UNL-CSD has partnered with the LPNNRD on a variety of projects aimed at installing dedicated monitoring wells and analyzing AEM data.

Eastern Nebraska Water Resources Assessment (ENWRA)

The ENWRA started in 2006 with six NRDs collaborating on the development of a geologic framework and water budget for the previously glaciated portion of eastern Nebraska (ENWRA, 2024). This group has been responsible for the collection of AEM surveys across a large area of Eastern Nebraska, including most of the LPNNRD.

Neighboring NRDs

Through efforts such as the Lower Platte River Basin Coalition, the LPNNRD regularly collaborates with neighboring NRDs on regional and local water management efforts. The LPNNRD is also a partner of the Lower Platte River Drought Contingency Plan and is working with NeDNR, LPSNRD and PMRNRD on development of a subregional groundwater model for the Lower Platte River.

Cities and Villages

The LPNNRD regularly collaborates with Nebraska cities and villages to manage and protect natural resources effectively including flood management, water quality programs, stormwater management, education outreach, recreation projects, and grant and funding assistance. The LPNNRD will assist

² As of July 1, 2025, NDEE and NeDNR merged and are referred to as the Nebraska Department of Water, Energy, and Environment (NeDWEE)

communities with development of WHP plans, source water protection projects, and engage with communities to site new public water supply wells.

Counties

The LPNNRD collaborates with Counties on flood reduction and ice jam management, groundwater management, education programs at county fairs, and engagement of special projects on a county-wide basis (SQS areas).

NARD

The NARD serves as the trade association for Nebraska's 23 NRDs. Some of the basic functions include coordination and support, governmental representation, education and outreach, resource sharing, and policy development.

Other Organizations

Local agronomists, cooperatives, and other partners support groundwater protection through nutrient management guidance, promotion of BMPs, and outreach that encourages sustainable farming practices across the LPNNRD.

2.15 ENVIRONMENTAL EDUCATION AND INFORMATION

The LPNNRD offers a variety of hands-on activities, classroom presentations, field trip opportunities, career exploration and more for young and old to learn more about the environment and our natural resources. There are two full time staff available to implement environmental education programs. All activities are of no cost to the public. Activities offered include:

- Coffee Lakeside and Monthly Educational Program
- Local and Regional Land Judging Contests
- Adult Environmental Education Opportunities
- Field trips to recreation areas and prairies
- Envirothon Field Day at Clint Johannes Education Building at Lake Wanahoo
- Local and regional range judging contest in partnership with area NRDs
- Spring Conservation Sensation – a natural resources field day for local 5th and 6th graders
- Test Your Well events in conjunction with local FFA Chapters
- Scholarships for:
 - Students participating in the Shell Creek Watershed monitoring group
 - Nebraska Association for Conservation and Environmental Education (NACEE) – support for teachers and other educators who are interested in science as it relates to natural resources.
 - Ag in the Classroom – incorporation of program materials into the classroom
 - Natural Resources Grant – to assist local high school students monetarily in a natural resources-based project within their community.

3 GROUNDWATER QUANTITY

3.1 GROUNDWATER LEVELS AND EXISTING WELLS

Most of the LPNNRD has not seen significant declines according to the UNL-CSD's annual 'Groundwater-Level Changes in Nebraska – Predevelopment (mid-1950s) to Spring 2023' dataset, shown in Figure 22. It is important to note that 2022 and 2023 were significantly dry years for the region. The primary area of concern is within Colfax County, where groundwater levels have declined 30 to 40 feet near the Village of Leigh where the District borders the LENRD. Other areas around the Village Bruno in Butler County also have documented declines. On the other hand, the far northwest corner of the District in the Shell Creek region has seen increasing level up to 30 feet near the Village of Petersburg and toward the Sandhills.

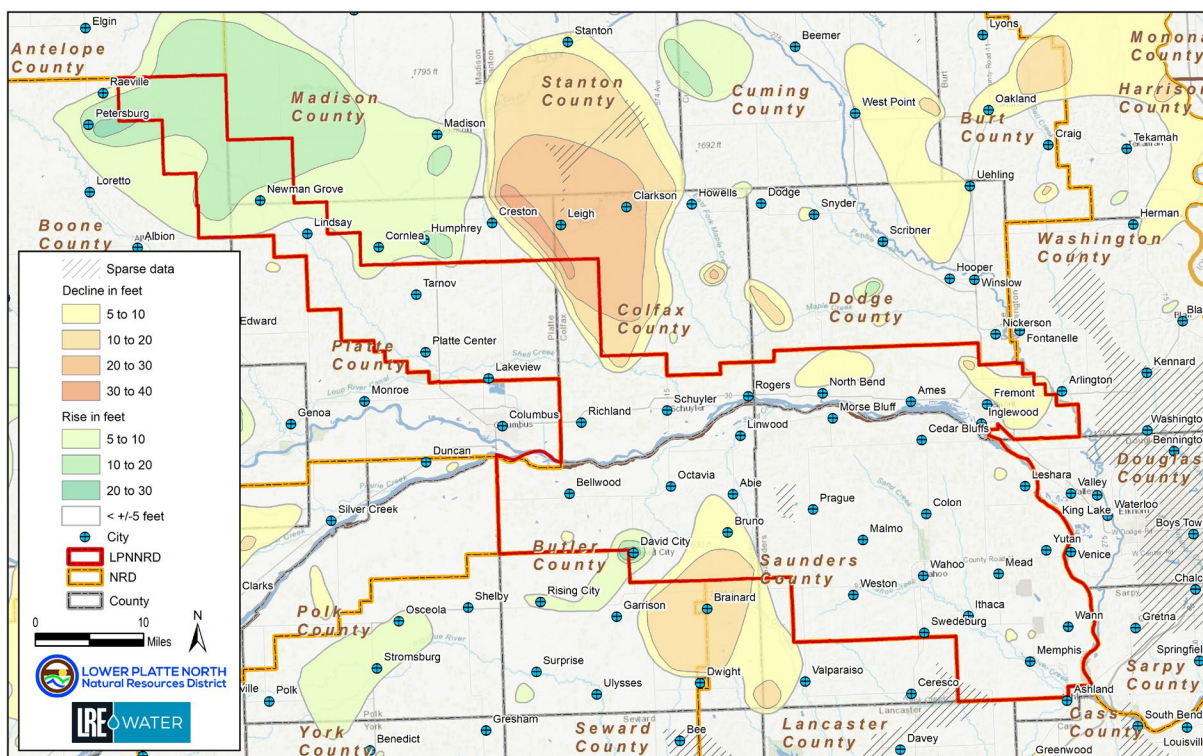


Figure 22: Groundwater-Level Changes in LPNNRD, Predevelopment to Spring 2023

Each spring and fall, LPNNRD staff measure static water levels from approximately 215 wells, most of which are utilized for high-capacity irrigation. The staff also manage a dedicated observation well network with 62 sites, each with a pressure transducer and logger with telemetry, providing real-time data to the staff and public through the District's website. The data from the spring water levels are utilized annually to review changes in water levels and are reviewed against the triggers set for Groundwater Management Phase Areas. Locations of the spring/fall static wells and dedicated network is shown in Figure 23.

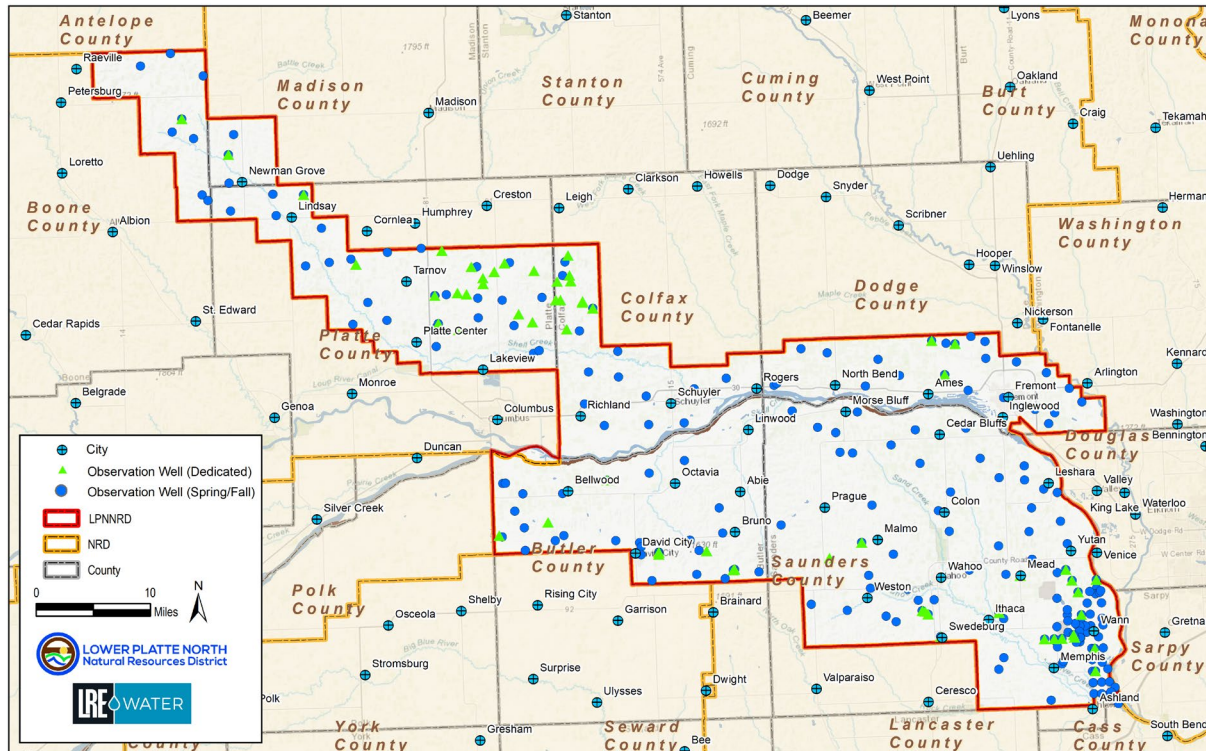


Figure 23: Observation Well Network

The depth to groundwater shown in Figure 24 was produced as part of the Assessment (LRE, 2023) and shows the depth to groundwater, in feet below ground surface. This elevation was determined by subtracting the ground surface elevation shown in Figure 10 from the groundwater surface elevations created during the Assessment. Water elevations were determined by reviewing all available geologic logs and test holes and utilizing static water level data at the time the well was drilled. Depth to water varies from near the surface to 20 feet deep along the Platte River to more than 250 feet below grade in the Shell Creek and Upland regions.

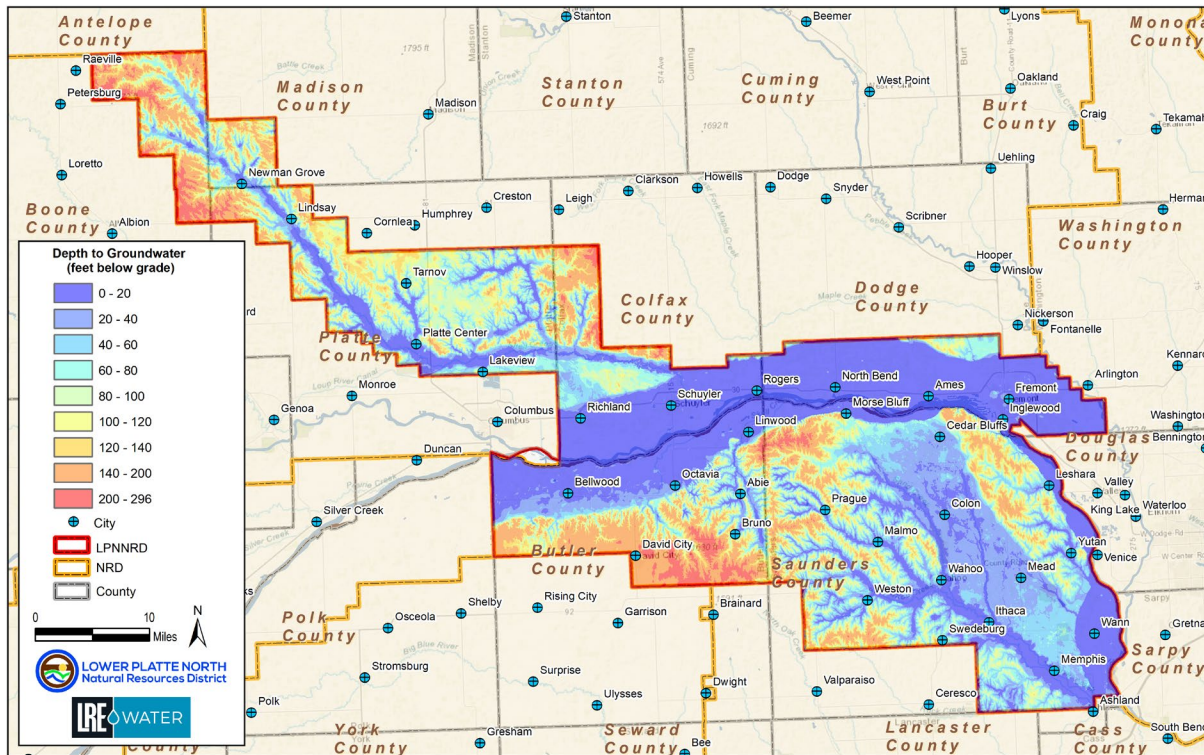


Figure 24: Depth to Groundwater

3.1.1 Sub-irrigation Potential

Sub-irrigation occurs naturally when a high groundwater table provides moisture to plant roots. There is significant potential for sub-irrigation within the LPNNRD, primarily due to the Platte River valley. The LPNNRD Rules and Regulations has defined sub-irrigation as, “the natural occurrence of a groundwater table within the root zone of agricultural vegetation, not exceeding ten feet below the surface of the ground”. Currently, the LPNNRD asks producers who plan to introduce new acres utilizing sub-irrigation to contact staff, but the LPNNRD is not currently requiring annual reports from agricultural producers who benefit from sub-irrigation.

The Hydrogeologic Assessment (LRE, 2023) was used to identify areas within the LPNNRD that include all areas that have groundwater within 10 feet or less, which totals over 228,000 acres, or over 22 percent, mostly due to the presence of the Lower Platte River valley. The depth of groundwater was determined by subtracting the groundwater elevation surface from the Digital Elevation Model, as shown in Figure 25.

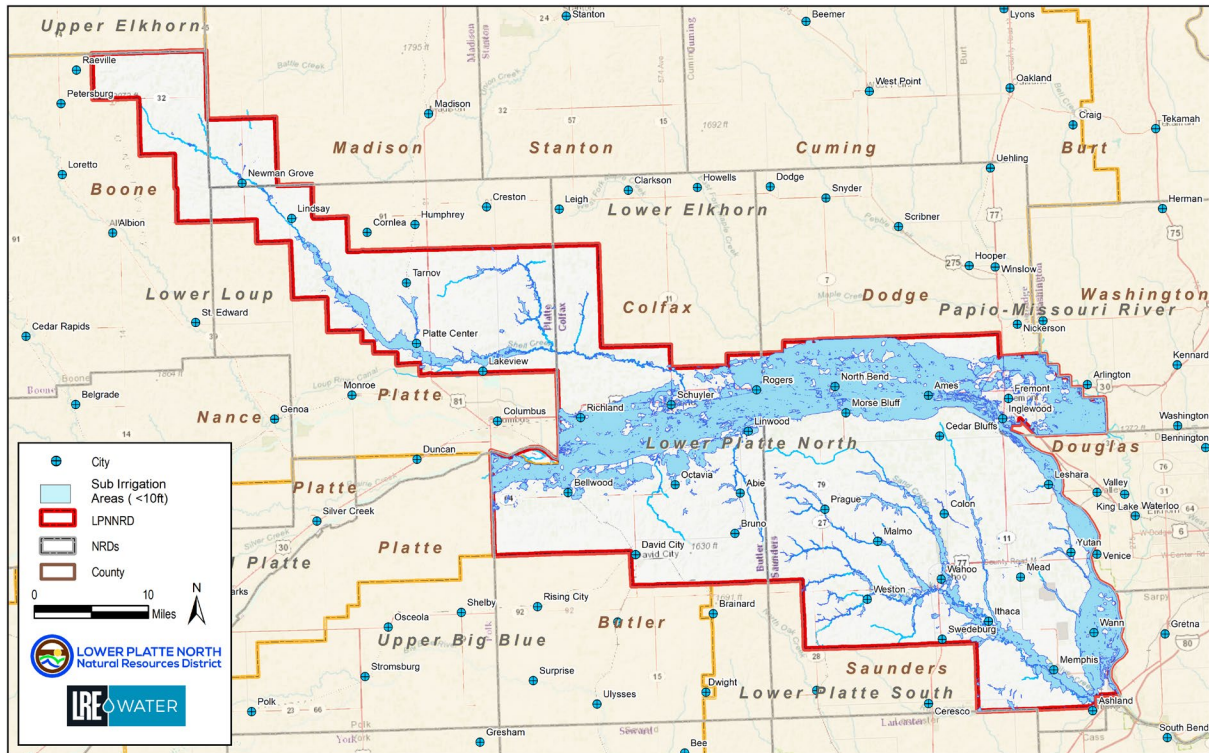


Figure 25: Potential Areas for Sub-irrigation

3.2 GROUNDWATER RECHARGE

Local precipitation serves as a major recharge source for aquifers in the LPNDR, complemented by the Platte River. The river receives significant runoff from Rocky Mountain snowmelt and baseflow contributions from major tributaries originating in the Nebraska Sandhills, facilitating natural infiltration. Its sand and gravel substrate enhances percolation into underlying aquifers, helping to sustain groundwater levels in the LPNDR. Additionally, groundwater from western regions, including the Sandhills, migrates eastward through the High Plains Aquifer system, contributing to baseflow in numerous rivers and streams. These hydrologically connected areas—particularly Shell Creek, Platte Valley, and Todd Valley aquifers—have been documented by the NeDNR.

Artificial groundwater recharge potential refers to the capacity of a specific area to effectively increase the amount of water entering an aquifer through human-controlled methods, which would require importing water or retiming water to make a project practical. This process, known as artificial recharge, involved techniques such as:

- **Surface spreading:** Using canals, infiltration basins, or ponds to direct water across the land surface.
- **Injection wells:** Directly injecting water into the subsurface.
- **Irrigation methods:** Recharge from agricultural practices involving furrow or sprinkler systems to enhance infiltration.

Using the GIS data resources available from the Assessment (LRE, 2023), a representation of artificial recharge was created using two key inputs, the depth to groundwater and unsaturated clay thickness above the Principle Aquifer. Using GIS, a qualitative model was created from lowest potential to very high potential, as shown in Figure 26. As expected, the Platte Valley and Todd Valley regions display a high to very high potential, whereas other areas within the Shell Creek and Upland regions tend to be limited to area along active waterways. This map is not necessarily representative of injection well methods. This map also provides a general representation of areas that are more likely to naturally recharge groundwater.

Artificial recharge potential is also closely linked to groundwater risk, as these areas are also prone to infiltration of contaminants, such as nitrate, into the aquifer, potentially degrading water quality. This is especially critical in areas where the recharge water might carry pollutants from agricultural runoff, industrial processes, or urban runoff. Treatment wetlands could be a consideration to improve water quality and provide groundwater recharge in the highly vulnerable locations.

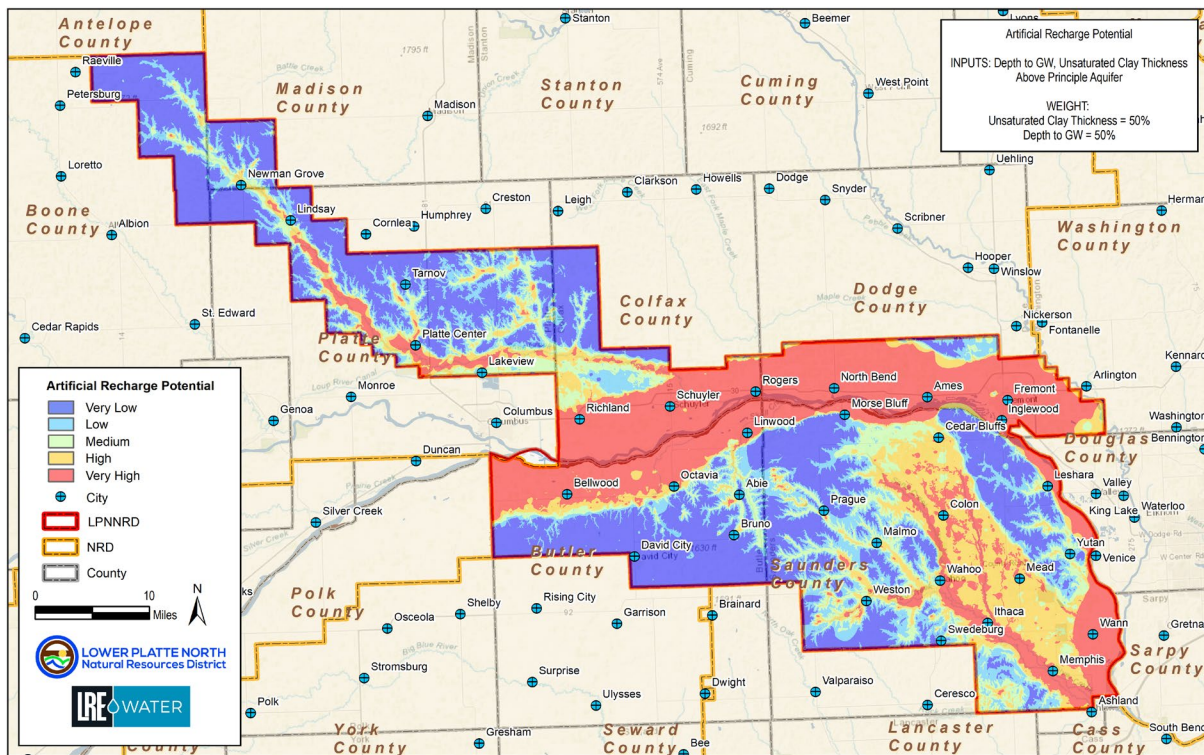


Figure 26: Artificial Recharge Potential

3.3 WATER USE AND DEMAND

The LPNNRD reports annually on water demand as part of the LPRCA Basin Water Management Plan Annual Report. This report is available by contacting the LPNNRD office. Highlights of the reporting on water use include the following:

1. Collection of data from over 1,300 flow meters, of which nearly 1,200 are on irrigation systems.
2. Recording of water use within SQS#1 (Bulter/Saunders) and SQS#2 (Platte/Colfax).
3. Continuous updating and tracking of nearly 392,500 certified irrigated acres (as of 2024).
4. Tracking of municipal and industrial groundwater uses.
5. Data collection and monitoring of new groundwater consumptive uses (agricultural, municipal, industrial).
6. Tracking of acres for groundwater consumptive uses (agricultural, municipal, industrial).
7. Creation of the 3-District Model, an ongoing effort with PMRNRD, LPSNRD, and NeDNR to utilize the 3-D AEM Framework created for the participating NRDs.
8. Working with the Coalition to track new stream depletion accounting (depletions and accretions).

The LPNNRD requires public water suppliers to report annual total water use as part of the LPRCA reporting. Table 6 displays the 2023 reported value, outside of Memphis, Bellwood, and Ithaca, which all have 2022 pumping shown. The Village of Bruno is connected to the City of David City and the Village of Colon receive water from the City of Wahoo. Numbers reported by the Lincoln Water System (LWS) and Metropolitan Utilities District (MUD), which serves Omaha and surrounding communities, including only pumping from wellfields located within the LPNNRD, each in eastern Saunders County. Table 7 displays the same information, but without the LWS and MUD wellfields.

Table 6: Annual Municipal Water Usage All Communities

Municipality	Gallons Pumped	Percent of Total
Newman Grove	32,205,200	0.15%
North Bend	64,260,000	0.30%
Wahoo*	269,693,307	1.27%
Abie	2,576,600	0.01%
Lindsay	65,992,600	0.31%
Malmo	1,980,000	0.01%
Mead	20,280,316	0.10%
Morse Bluff	2,183,000	0.01%
Platte Center	19,348,203	0.09%
Weston	13,948,027	0.07%
Yutan	49,132,000	0.23%
Fremont	3,654,341,000	17.26%
David City*	163,436,066	0.77%
Schuyler	376,856,000	1.78%
LWS (Lincoln)	5,841,820,110	27.59%
Cedar Bluffs	25,147,232	0.12%

Municipality	Gallons Pumped	Percent of Total
MUD (Omaha)	10,334,804,000	48.80%
Ashland	190,022,000	0.90%
Prague	11,420,000	0.05%
Memphis	9,524,000	0.04%
Bellwood	19,807,000	0.09%
Ithaca	4,000,000	0.02%
Rogers	4,006,000	0.02%
TOTAL	21,176,782,661	100.00%

Table 7: Annual Municipal Water Usage Without LWS and MUD

Municipality	Gallons Pumped	Percent of Total
Newman Grove	32,205,200	0.64%
North Bend	64,260,000	1.29%
Wahoo*	269,693,307	5.39%
Abie	2,576,600	0.05%
Lindsay	5,992,600	1.32%
Malmo	1,980,000	0.04%
Mead	20,280,316	0.41%
Morse Bluff	2,183,000	0.04%
Platte Center	19,348,203	0.39%
Weston	13,948,027	0.28%
Yutan	49,132,000	0.98%
Fremont	3,654,341,000	73.08%
David City*	63,436,066	3.27%
Schuyler	76,856,000	7.54%
Cedar Bluffs	25,147,232	0.50%
Ashland	90,022,000	3.80%
Prague	1,420,000	0.23%
Memphis	9,524,000	0.19%
Bellwood	19,807,000	0.40%
Ithaca	4,000,000	0.08%
Rogers	4,006,000	0.08%
	5,000,158,551	100.00%

3.3.1 Registered Wells

One method to generally understand water demand is through an evaluation of registered wells, as shown in Figure 27. In total, there are 13,025 registered wells in the LPNNRD (including PWS wells) in 2024. This total does not account for the likely thousands of unregistered wells constructed before

registration was required for all domestic wells in 1993. Of this total, 9,711 are active, and 47 percent are used for irrigation. Domestic well use is the second most common at 28 percent, as seen in Table 7. The ‘other’ category includes injection, other, and recovery wells. The majority of inactive wells within the database were decommissioned wells.

Table 8: Active Registered Well Distribution

TYPE	ACTIVE	PERCENT
Irrigation	4,611	47%
Domestic	2,716	28%
Livestock	295	3%
Observation	211	2%
Monitoring	1,156	12%
Commercial/Industrial	71	1%
Ground Heat/Heat Pump	170	2%
Public Supply Wells	188	2%
Other	293	3%
TOTAL	9,711	100%

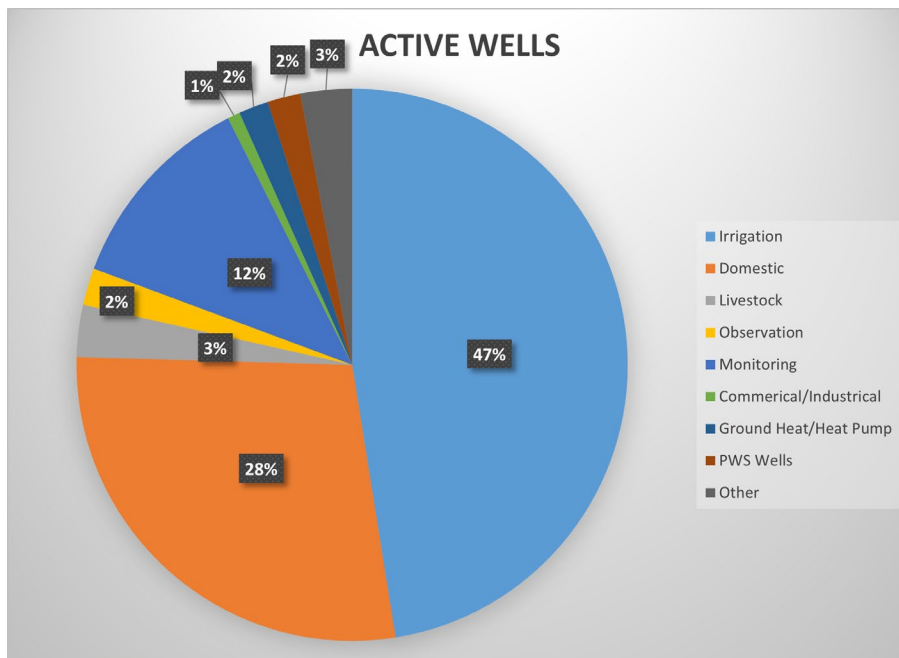


Figure 27: Percent of NeDNR Active Registered Wells

3.4 CERTIFIED IRRIGATED ACRES

The LPNNRD began certifying irrigated acres in the spring of 2010 as governed by the Nebraska Groundwater Management and Protection Act, 46-701. This statute provides the legal framework for managing and protection groundwater resources, including the certification of irrigated acres to ensure sustainable water use. The certification process helps catalog all existing irrigated acres and aligns

records from the LPNNRD, County Assessor, and the Farm Service Agency. This process helps ensure that irrigation practices comply with local and state water management regulations and helps manage and allocate water resources more effectively to prevent overuse and ensure sustainability. The certified irrigated acres as of January 2025 are shown in Figure 28.

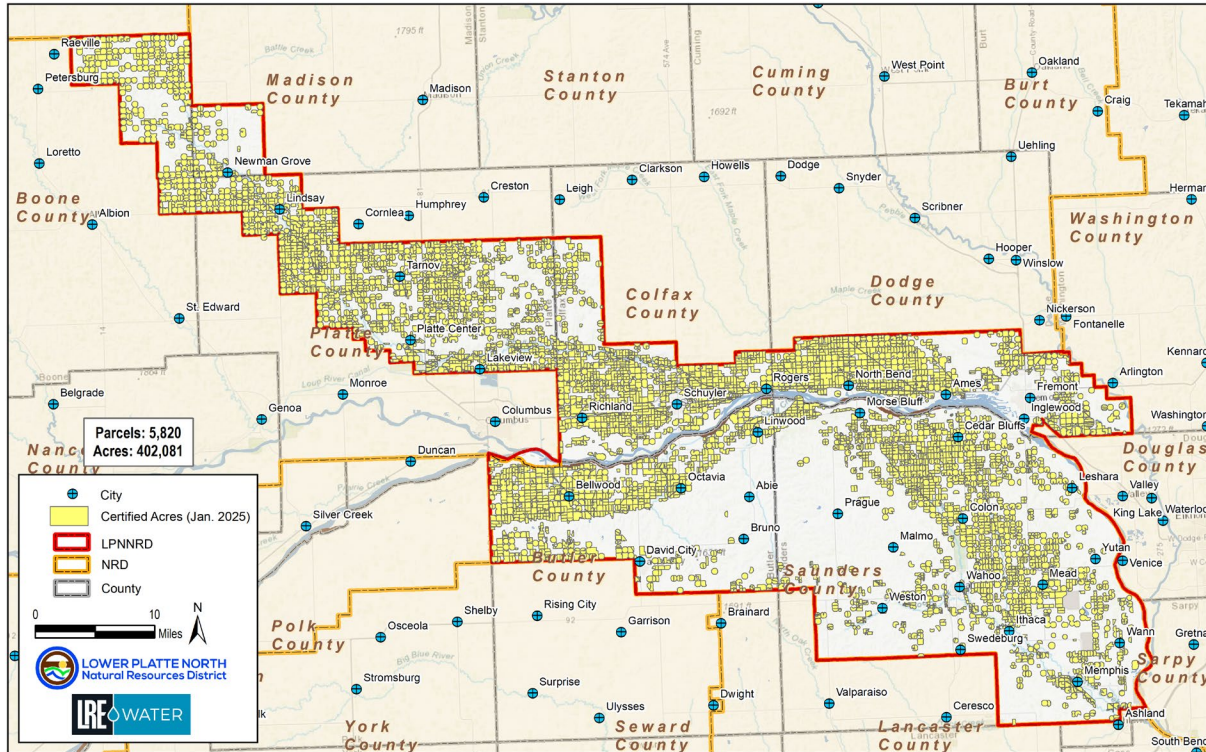


Figure 28: Certified Irrigated Acres in the LPNNRD (2024)

4 GROUNDWATER QUALITY

4.1 AQUIFER VULNERABILITY

4.1.1 Nonpoint Source Pollution

Non-point source pollution is generally defined as pollution arising from diffuse sources where no single point of release can be identified. While non-point source pollution can be related to weathering of minerals or soil erosion, human activities are commonly the originator for non-point source groundwater pollution. The diffuse application of fertilizers, pesticides, and herbicides in agricultural operations as well as urban areas account for large areas of land with soils containing these additives. Heavy application of chemicals, coupled with heavy precipitation or irrigation can result in these chemicals leaching to groundwater. Overland flow resulting from runoff can also provide a means of chemical leaching to a groundwater aquifer. In Nebraska, as well as in the LPNNRD, nitrate is the most common non-point source pollutant.

Aquifer vulnerability within the LPNNRD was mapped as part of the Assessment (LRE, 2023) by quantifying the amount of unsaturated clay above the top of the first encountered aquifer at each well or test hole location. The clay thickness values (75% of the model weight) were reclassified into five categories:

- 0 – 5 ft = 5
- 5 – 10 ft = 4
- 10 – 20 ft = 3
- 20 – 40 ft = 2
- 40 ft = 1

Irrigated row crop agriculture has a high fertilizer input and irrigation accelerates leaching. Therefore, LRE Water included land use (25% weight) and reclassified into two categories with a value of either 1 or 5. For this particular model, irrigated farmland is considered the most vulnerable (a rating of 5), and the remaining land use categories, such as pasture, grassland, alfalfa, and dryland row crop, are considered least vulnerable (ratings of 1). Other potential pollutant sources, such as feedlots, were not included in this model.

The resulting raster layer contains qualitative values that show where the aquifer has more or less potential vulnerability to the downward migration of potential contaminants from activities on the ground surface. This map shows a qualitatively modeled spatial distribution of groundwater vulnerability, from very low to very high, across the LPNNRD Boundary. A “Very Low” potential vulnerability means the aquifer is not likely to receive contaminants from activities on the ground surface. Conversely, a “Very High” potential vulnerability means the aquifer is potentially very susceptible to surface contaminants. The aquifer vulnerability map is shown in Figure 29.

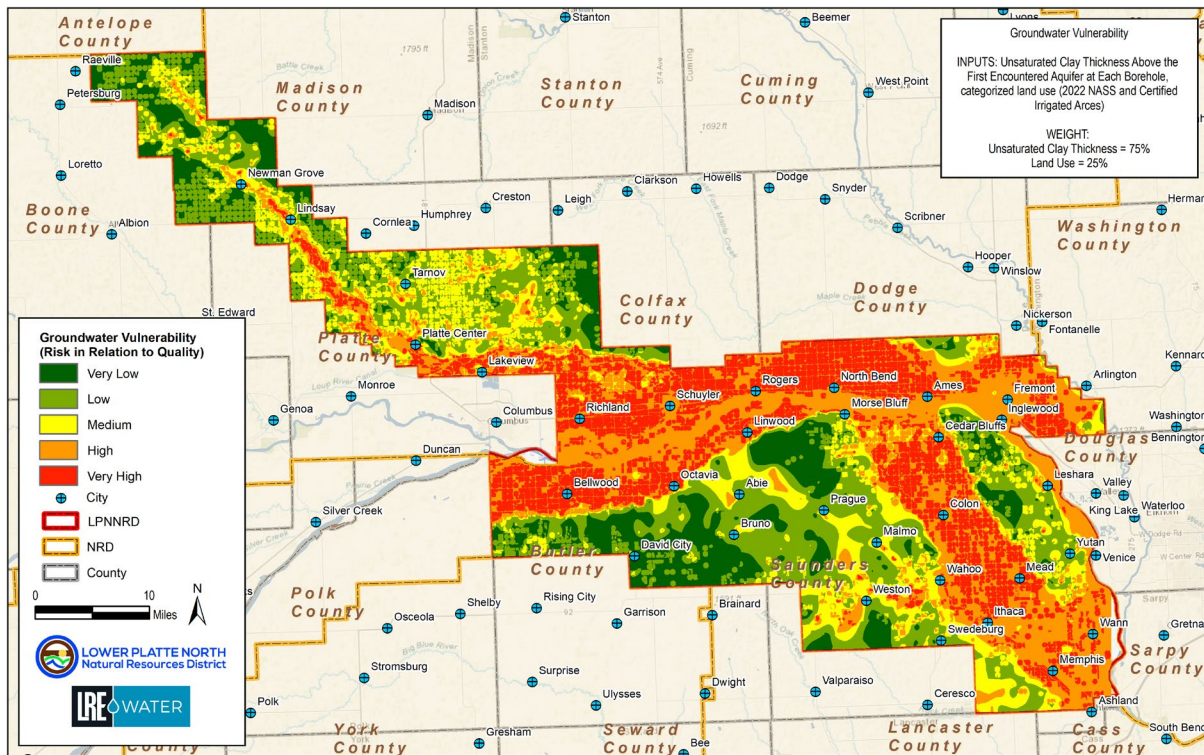


Figure 29: Aquifer Vulnerability

Nitrate can be found in most areas in Nebraska. Sources of nitrate include breakdown of organic material in soils, human or livestock wastes, and chemical fertilizers. When exposed to nitrate levels in excess of the U.S. Environmental Protection Area’s (USEPA) Maximum Contaminant Level (MCL) of 10 mg/L in drinking water, infants younger than about 6 months of age may develop methemoglobinemia or "blue-baby" syndrome. The University of Nebraska Medical Center has also recently begun researching the connection of nitrate in drinking water to various cancers in Nebraska.

To provide an illustration of the most recent nitrate concentrations, data from 2019 through 2023, collected by the LPNNRD staff from 537 wells across the District, is shown in Figure 30. Each year, the LPNNRD staff collected representative data across the entire District and concentrated sampling in Groundwater Management Areas, as seen within the Richland/Schuyler phase three GWMA. Staff have also been obtaining additional samples throughout the Shell Creek region where concentrations of nitrate have been slowly rising.

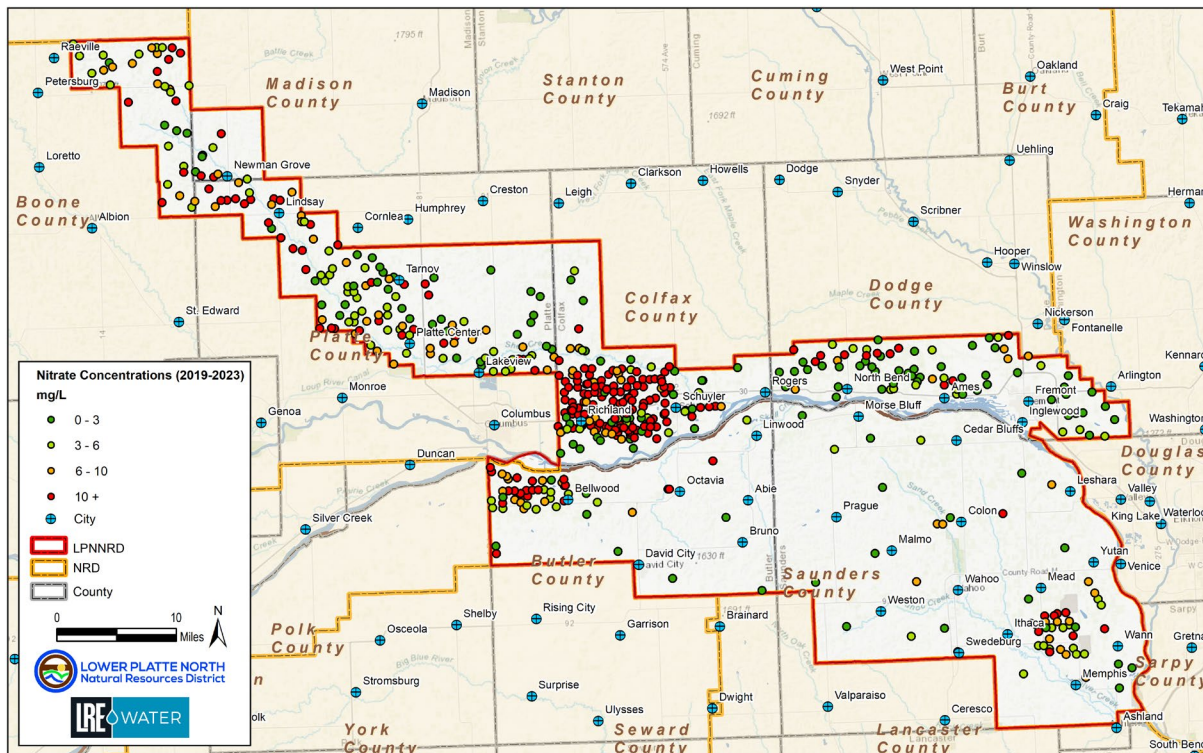


Figure 30: LPNNRD Nitrate Concentrations 2019-2023

4.1.2 Additional Water Quality Monitoring

The LPNNRD conducts a wide variety of additional water quality data, including random sampling of wells for unique circumstances. In the past, sampling included nickel, sodium, selenium, mercury, among others. The LPNNRD can also provide property owners assistance to monitor nitrates and bacteria from private wells.

While nitrate remains the top water quality concern in LPNNRD due to agricultural runoff, other issues like arsenic, iron, uranium, and saltwater intrusion pose growing threats. Arsenic and uranium, both naturally occurring in regional geology, requires focused testing and public outreach—especially in areas like Richland-Schuyler, where uranium levels have exceeded 30 ppb in half of the sampled wells (LPN, 2025). Iron, though often an aesthetic nuisance, can signal redox conditions that mobilize other contaminants. Saltwater intrusion, driven by over-pumping or proximity to saline sources such as the Dakota aquifer, threatens aquifer quality and calls for proactive monitoring and recharge strategies (UNL, 2017). Meanwhile, emerging contaminants like PFAS and pharmaceuticals, though less prevalent, warrant early action through partnerships, education, and hotspot identification. By expanding monitoring, encouraging treatment and management practices, and collaborating with health and research agencies, LPNNRD can address these evolving challenges with foresight and resilience.

Starting in 2001, the Nebraska Legislature passed LB329, which directed the NDEE to report on groundwater quality monitoring in Nebraska (NDEE, 2024). The NRDs are also required (§46-1305) to submit an annual report on water quality to the legislature, which is prepared by NARD annually, and is issued concurrently with NDEE’s annual Nebraska Groundwater Quality Monitoring Report. As a partner, the LPNNRD collects water quality samples from a total of 53 wells district-wide over a four year period,

as shown in Figure 31. This data is part of the Nebraska Groundwater Quality Clearinghouse, which includes an online, interactive database featuring data, maps, well construction details, and statistics (NDEE, 2024). One of the focuses of the statewide network is on pesticides and includes the following:

1. **Metribuzin:** A herbicide used to control broadleaf weeds and grasses.
2. **Methoxychlor:** An insecticide used to control flies, mosquitoes, and other insects.
3. **Hexachlorobenzene:** A fungicide used to treat seeds.
4. **Alachlor:** A herbicide used to control annual grasses and broadleaf weeds.
5. **Butylate:** A herbicide used to control grasses and some broadleaf weeds.
6. **Atrazine:** A herbicide used to prevent pre- and post-emergence broadleaf weeds.
7. **Cyanazine:** A herbicide used to control annual grasses and broadleaf weeds.
8. **Hexachlorocyclopentadiene:** A chemical intermediate used in the production of pesticides.
9. **Propachlor:** A herbicide used to control annual grasses and some broadleaf weeds.
10. **Trifluralin:** A herbicide used to control annual grasses and broadleaf weeds.
11. **Chlorpyrifos:** An insecticide used to control various pests including termites and mosquitoes.
12. **Aldrin:** An insecticide used to control soil pests.
13. **Lindane:** An insecticide used to treat lice and scabies.
14. **Di(2-ethylhexyl)phthalate:** A plasticizer that can be found as a contaminant in the environment.
15. **Dieldrin:** An insecticide used to control soil pests.
16. **Fonofos:** An insecticide used to control soil insects.
17. **Simazine:** A herbicide used to control broadleaf weeds and grasses.
18. **Benzo(a)pyrene:** A polycyclic aromatic hydrocarbon that can be found as a contaminant.
19. **Heptachlor:** An insecticide used to control soil insects.
20. **Heptachlor Epoxide:** A breakdown product of heptachlor.
21. **Total Chlordane:** Refers to the sum of chlordane and its breakdown products.
22. **Endrin:** An insecticide used to control pests on crops.

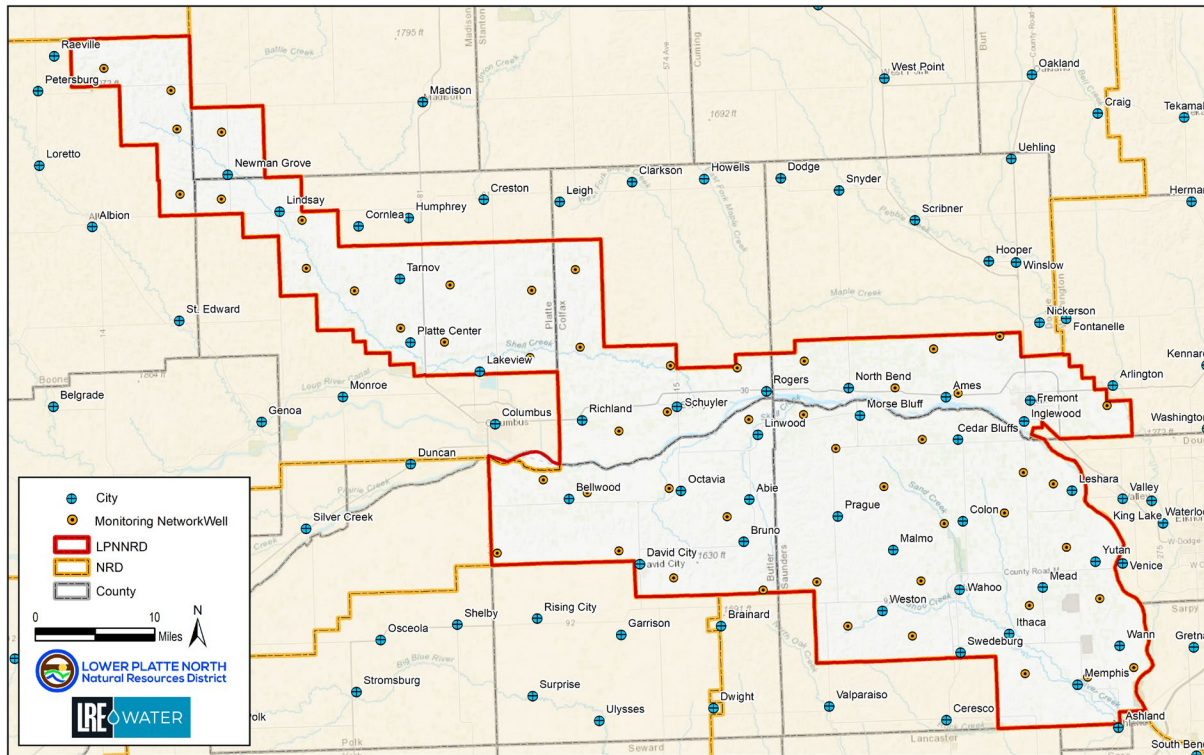


Figure 31: LPNNRD Statewide Water Quality Monitoring Network Wells

4.1.3 Point Source Pollution

Point source pollution generally impacts the quality of the groundwater in localized areas. However, when these sites are located above potential drinking water supplies or are located adjacent to domestic or municipal wells the impact of a spill or leak can affect larger land areas and populations. Even spills that are cleaned up to health-based cleanup goals of a regulatory agency can impact drinking water supplies as human taste thresholds of many chemicals are below the health based "action" levels.

There are numerous manufacturing facilities and petroleum handling facilities, grain bin storage sites, and fertilizer and pesticide storage facilities within the LPNNRD. Although new regulations and generally improved product and waste handling procedures have reduced the chances of a spill or release of contaminants from these type of activities, historically, numerous spills have been documented.

The NDEE holds regulatory authority over substances from point source discharges that can cause or contribute to groundwater contamination. To obtain a permit, they are reviewed by engineering and permitted if they meet minimum design requirements and have no adverse impacts to water quality standards.

The NDEE maintains a permitted facilities database of regulated facilities under their jurisdiction, which are known or suspected to have soil and water contamination. This database includes various categories, such as the National Pollutant Discharge Elimination System (NPDES) program, Integrated Waste Management, Leaking Storage Tanks, Livestock Waste Control, Onsite Wastewater Treatment, Release Assessment, Remedial Action Plan Monitoring, Resource Conservation Recovery, Superfund, SARA Title III, and Underground Injection Control. Some of these facilities could potentially be point

sources of groundwater contamination if they do not maintain full compliance. Additional information on NDEE regulated facilities can be found in an interactive mapping application on their website.

4.2 WELLHEAD PROTECTION AREAS

The NDEE oversees the WHP program, a voluntary initiative that offers financial and technical support to communities with public water suppliers to safeguard water supplies from contamination. Each community water system with a groundwater supply has a designated WHP area, as shown in Figure 32, but few communities have exercised controls to regulate contamination threats within the WHP Area. The WHP area delineates the time-of-travel and the surficial region drawn around a water well or wellfield that supplies a Public Water System (PWS), indicating where contaminants are likely to travel toward and reach the well. Typically, a 20-year time-of-travel is utilized for the WHP Area, while some communities have opted to use the 50-year time-of-travel. The five minimum steps for the WHP Program are shown in Figure 33.

As of 2025, the LPNNRD was supporting WHP plans, well siting assessments, and delineation efforts in the Village of Platte Center and City of Newman Grove, and had recently supported projects for the cities of Ashland, David City, and Wahoo. A summary of WHP plans in the LPNNRD is shown in Table 8.

Table 9: LPNNRD PWS State-Approved WHP Plans

PWS Name	COUNTY	DATA APPROVED
Platte Center	Platte	2025
Newman Grove	Platte/Madison	2025
Wahoo	Saunders	2023 (plan & ordinance)
David City	Butler	2023 (plan & ordinance)
Lindsay	Platte	2015
Fremont	Dodge/Douglas	2010
Woodcliff Water System	Saunders/Dodge	2006
Weston	Saunders	2005
Abie	Butler	2003
North Bend	Dodge	2003
Yutan	Saunders	2003

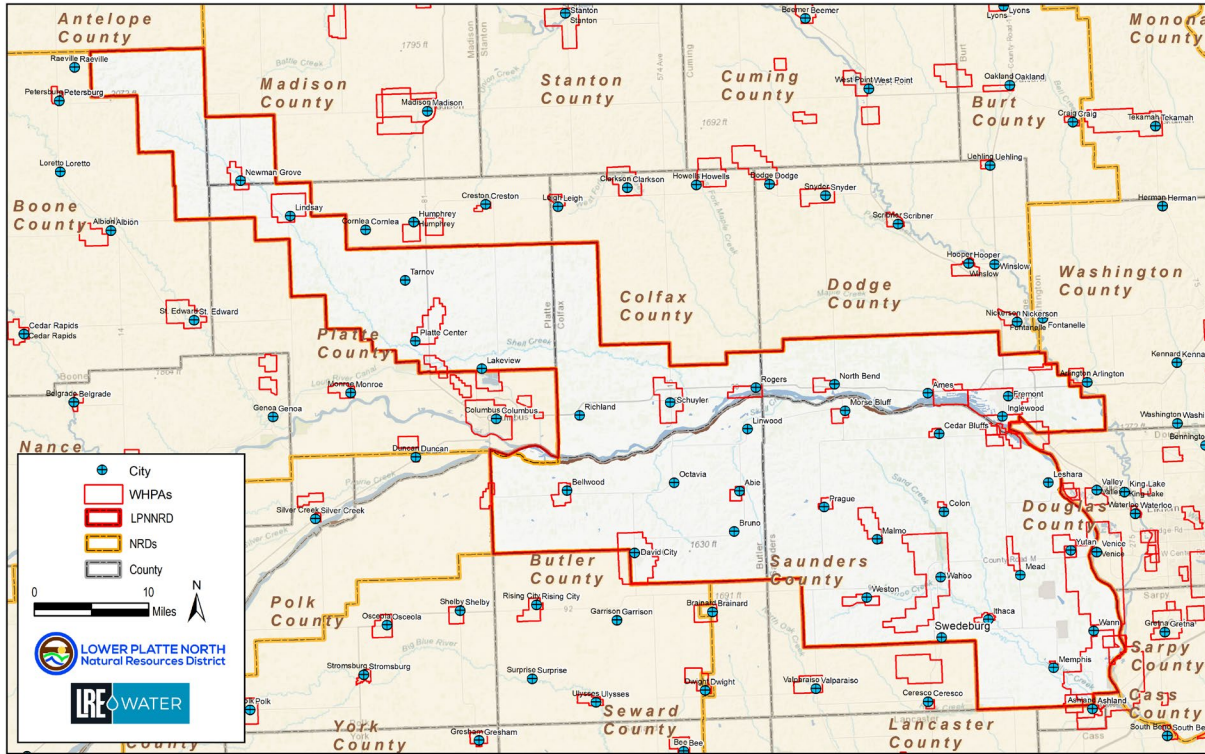


Figure 32: Wellhead Protection Areas



Source: NDEE

Figure 33: Five Steps of the WHP Program

4.2.1 Water Quality Activities

A summary of recent water quantity activities for the LPNNRD for 2023 are as follows:

- Completion of 6 nitrogen/irrigation certification meetings with 200 - 300 in attendance.

- Implementation of a program, funded by WSF, to provide cost-share practices in the Schuyler-Richland GWMA for gravity to pivot/SDI conversions, water flow meters, and cover crops.
- USGS is leading an age-dating project, in conjunction with LLNRD, near the Schuyler-Richland GWMA.
- District-wide soil moisture sensor cost-share
- Well decommissioning cost-share
- Shell Creek Watershed Water Quality Project, including agricultural and urban cost-share for best management practices.

5 GOALS AND OBJECTIVES

5.1 GROUNDWATER MANAGEMENT GOALS AND OBJECTIVES

The primary management target, defined below in the Vision Statement, is to maintain the ‘groundwater reservoir life goal’ – defined within the Rules and Regulations as the period of time which the District establishes as its goal for maintenance of the supply and quality of water in a groundwater reservoir. This goal can also be described as ensuring a safe yield for aquifers, which is the amount of water that can be sustainably withdrawn without causing long-term depletion or adverse effects on the aquifer and hydrologically connected water resources. The goals and objectives are designed to guide the staff and Board of Directors in making decisions about water resource management.

LPNNRD Groundwater Management Vision Statement

Strive for the continuous management of the groundwater reservoir, in perpetuity, to ensure it meets the standards appropriate for its various uses, including domestic, livestock, public water supply, public health, irrigation, agriculture, wildlife, industrial, and other beneficial uses. Minimizing, as much as possible, the adverse impact of these uses on the quantity and quality of groundwater that supports lakes, wetlands, and streams.

By implementing the five goals and objectives shown below, the LPNNRD can ensure groundwater remains a reliable resource while protecting the ecosystems that depend on it. Goal categories include monitoring, pollution prevention, conservation, public education, and sustainable management plans and regulations.

5.1.1 Goal 1 – Groundwater Monitoring

Continuously monitor and assess groundwater levels and quality, ensuring early detection of significant changes for proactive resource management, with clear benchmarks for expansion and data utilization.

- **Objective 1.1** – Expand groundwater monitoring efforts by installing up to four new dedicated observation wells per year over the next 10 years covering more vulnerable areas such as WHP areas.
- **Objective 1.2** – Integrate scientific advances and research into regulatory frameworks, updating policies at least every two years to incorporate the latest hydrogeologic findings.
- **Objective 1.3** – Conduct annual water quality sampling, tracking nonpoint source contamination trends over time and using the data to refine mitigation strategies.
- **Objective 1.4** – Strengthen collaborative efforts by partnering with new organizations or research institution to enhance the water quality monitoring network.
- **Objective 1.5** – Maintain and expand the spring/fall water energy level monitoring network by adding at least five additional wells with construction data annually, ensuring comprehensive coverage.
- **Objective 1.6** – Develop a real-time monitoring initiative by adding telemetry to dedicated observation wells, integrating data into a public-facing online dashboard within two years (2027) to improve transparency.
- **Objective 1.7** – Implement more frequent monitoring programs to track water quantity changes in known problem areas related to groundwater pumping, identifying risks early and adjusting management strategies accordingly.

5.1.2 Goal 2 – Water Quality

Reduce the potential for pollution to ensure a sustainable supply of high-quality, consumable, and safe groundwater for all users in the NRD. Implement and support best management practices that achieve a district-wide reduction in nitrate concentrations by an average of 0.5 ppm per year, tracked through annual water quality monitoring reports.

- **Objective 2.1** – Utilize advanced studies and modeling tools (MODFLOW) to conduct at least two groundwater flow and contamination movement analyses per year, ensuring data-driven management decisions.
- **Objective 2.2** – Obtain and assess new groundwater and contamination data using sources such as the Clearinghouse, integrating findings into sustainable development strategies to track improvement trends.
- **Objective 2.3** – Develop and implement at least one new cost-share initiative annually that supports pollution reduction efforts, focusing on precision nutrient management and contaminant mitigation programs.
- **Objective 2.4** – Provide cost-share funding for at least 15 well decommissioning projects per year, prioritizing locations with high contamination risks.
- **Objective 2.5** – Actively manage Phase Areas with vulnerable aquifers or excessive nitrate concentrations by conducting annual mitigation strategy reviews, ensuring targeted interventions effectively reduce nitrogen loading in public water supply sources.

5.1.3 Goal 3 – Water Quantity

The LPNNRD will continue to encourage highly efficient water conservation management practices, with the objective of recovering and maintaining sustainable water levels to support beneficial uses.

- **Objective 3.1** – Utilize hydrogeologic and modeling data to assess the impacts of new uses and quantify water level responses to drought or reduced precipitation trends, setting baseline measurements and tracking fluctuations annually.
- **Objective 3.2** – Connect 1,000+ property owners annually to conservation programs that enhance water quality and quantity, tracking participation rates and success metrics.
- **Objective 3.3** – Develop a drought response strategy with phased thresholds, defining trigger points for water conservation measures and emergency response actions within the district.
- **Objective 3.4** – Conduct annual groundwater assessments for Special Quantity Sub-areas and Control Areas with thin or limited aquifers, using the data to refine conjunctive management strategies and improve hydrologic sustainability and reverse declining water level trends.

5.1.4 Goal 4 – Outreach and Education

Continue to be a resource for outreach and education for youth and adults, emphasizing the importance of protecting groundwater resources through measurable engagement and awareness strategies.

- **Objective 4.1** – Conduct stakeholder review at least every five years (agriculture, industry, local government, environmental groups, and public health) to gather diverse perspectives and needs.
- **Objective 4.2** – Expand public environmental education programs by hosting four or more outreach events annually focused on nitrate impacts and water conservation, measured by attendance and participant feedback surveys.

- **Objective 4.3** – Utilize hydrogeologic data and studies,, to conduct a minimum of 20 one-on-one educational sessions per year, ensuring direct engagement with landowners, producers, or other stakeholders.
- **Objective 4.4** – Participate in at least 10 natural resources workshops, county fairs, camps, or classroom presentations annually, tracking engagement metrics.
- **Objective 4.5** – Demonstrate cutting-edge water and fertilizer management technologies through three or more field demonstrations annually, documenting adoption rates among participants.
- **Objective 4.6** – Provide information and education through a minimum of six published pieces per year across news articles, social media posts, newsletters, brochures, and website updates.
- **Objective 4.7** – Develop and launch a web-based graphic user interface within two years, ensuring public accessibility to hydrogeologic data and maps, with a tracking system for user engagement.
- **Objective 4.8** – Develop and launch a district-wide notification system to be in place by 2026 with at least 500 members to provide timely updates on water quality, conservation programs, and regulatory changes.

5.1.5 Goal 5 – Rules and Regulations

Develop and enforce rules, regulations, and plans that balance water usage with natural replenishment rates while reducing contamination through structured monitoring and compliance efforts.

- **Objective 5.1** – Conduct updates at least every five years to the Groundwater Management Plan and Rules and Regulations to reflect emerging contaminants, policy changes, and evolving water use patterns.
- **Objective 5.2** – Align regulations with 100% compliance to new state and federal policies within six months of adoption, ensuring resources are leveraged for district-wide water management improvements.
- **Objective 5.3** – Implement an adaptive management strategy with annual performance evaluations, adjusting policies and responses based on monitoring data trends.
- **Objective 5.4** – Maintain consistent engagement in Lower Platte River Basin integrated and drought management plans, tracking participation and policy influence through quarterly reports.
- **Objective 5.5** – Increase community participation in NDEE’s Wellhead Protection Program by at least 15% annually, expanding outreach efforts and tracking adoption rates.
- **Objective 5.6** – Utilize hydrogeologic-based subareas for Control Area management, conducting annual data reviews to refine Phase Area designations and mitigation strategies.
- **Objective 5.7** – Conduct biennial reviews of the Integrated Management Plan, ensuring sustainable water use strategies align with conservation goals and include annual instream flow assessments.
- **Objective 5.8** – Support and conduct at least three special studies annually, focusing on research initiatives that enhance groundwater sustainability and contamination mitigation.

6 STAKEHOLDER INVOLVEMENT

6.1 OUTREACH METHODS

The LPNNRD utilized the website (www.lpnnrd.org), district-wide publications, press releases to local newspapers, radio, social media, and announcements through Board meetings to spread the word about the GWMP update. The Summer 2024 edition of the Viaduct included an announcement on the update process, need for Stakeholders, and the locations and times of the first two public open houses. A summary of outreach materials, including sign-in sheets from meetings, can be found in Attachment B.

6.2 STAKEHOLDER GROUP

The LPNNRD established two Stakeholder Groups, one meeting in the Village of Platte Center and another meeting in the City of Wahoo. The group included agricultural producers, community representatives, NeDNR, UNL Extension, NRCS, LPNNRD, and LRE Water. The role of the stakeholder group was to work closely with LPNNRD to provide feedback, identify information, discuss concerns, communicate and engage with other stakeholders, and provide feedback on the draft Plan. A summary of the meetings included:

- Platte Center meetings on June 4th, 2024, and January 16, 2025
- Wahoo meetings on June 6, 2024, and January 9th, 2025

6.3 OPEN HOUSE MEETINGS

Two sets of Open House meetings were held to provide an opportunity for the public to learn about the purpose and requirements of the GWMP, discuss water quality and quantity concerns, review the proposed subareas, review the highlights of the draft GWMP, and discuss recommendations. Meetings occurred at:

- Wahoo on August 24, 2024, and January 9, 2025
- Platte Center on August 26, 2024, and January 16, 2025

6.4 BOARD RETREAT

On February 7, 2025, the LPNNRD held a Board of Directors retreat with a major focus on the GWMP and key recommendations by LRE Water. The retreat aimed to provide a general education on key hydrogeologic terminology and principles, obtain consensus on actions to enhance groundwater management effectiveness, and discuss the goals and objectives.

7 RECOMMENDATIONS

This section outlines considerations for modifications, additions, or adjustments to the current procedures used for the management of groundwater. These recommendations were established after a review of existing data, reports, studies, water level data, hydrographs, and input from the LPNNRD staff, Board of Directors, the Stakeholder Group, and the public.

7.1 ADOPTION OF GROUNDWATER MANAGEMENT SUBAREAS

The original subareas were delineated by Olsson in the March 2009 LPNNRD Hydrogeologic Evaluation and Subarea Delineation Study (Olsson, 2008) based on local hydrogeologic conditions and depositional characteristics; however, these were not officially recognized by the LPNNRD. LRE Water and the LPNNRD staff reviewed the existing sub-areas and made slight adjustments using hydrogeologic information from the Assessment (LRE, 2023). This process included the following key steps:

- 1) LPNNRD staff squared off the subareas to the nearest section boundary.
- 2) Subareas were adjusted by LRE Water by reviewing the saturated sand thickness, hydrogeologic cross sections, AEM, and the DEM. Overall, changes were minimal by merging small areas and adding or subtracting a few sections based upon the new saturated sand thickness.
- 3) LRE Water provided the LPNNRD with GIS data and an updated subarea map to allow for review and edits by District staff and the Board of Directors.

There are several advantages to adopting and utilizing subareas named by local communities or other known features. Some of the benefits include:

- 1) **Localized Management:** Subareas allow for more precise and localized management of groundwater resources. This means that specific issues within a smaller area can be addressed more effectively, rather than applying a one-size-fits-all approach across a larger region.
- 2) **Tailored Solutions:** Different subareas may have unique geological and hydrological characteristics. By focusing on subareas, the LPNNRD can focus studies and develop tailored solutions that are more effective for the specific conditions of each subarea.
- 3) **Efficient Resource Allocation:** Managing groundwater at the subarea level helps in the efficient allocation of resources. It ensures that efforts and funds are directed towards areas with the most pressing needs or the highest potential for improvement.
- 4) **Enhanced Monitoring and Data Collection:** Subareas facilitate more detailed monitoring and data collection. This detailed data can lead to better decision-making and more effective management practices.
- 5) **Community Involvement:** Working with subareas often involves local stakeholders and communities, leading to greater public involvement and support for groundwater management initiatives.

While groundwater quality and quantity studies may occur across an entire subarea, it is important to note that Groundwater Quality and Quantity Management Areas, or phase areas, can be smaller or larger than a subarea and could include may also cross multiple subareas or portions of subareas. A breakdown of the proposed subareas is shown in Figure 34. It is also recommended that the areas be referred to by name, rather than only a number.

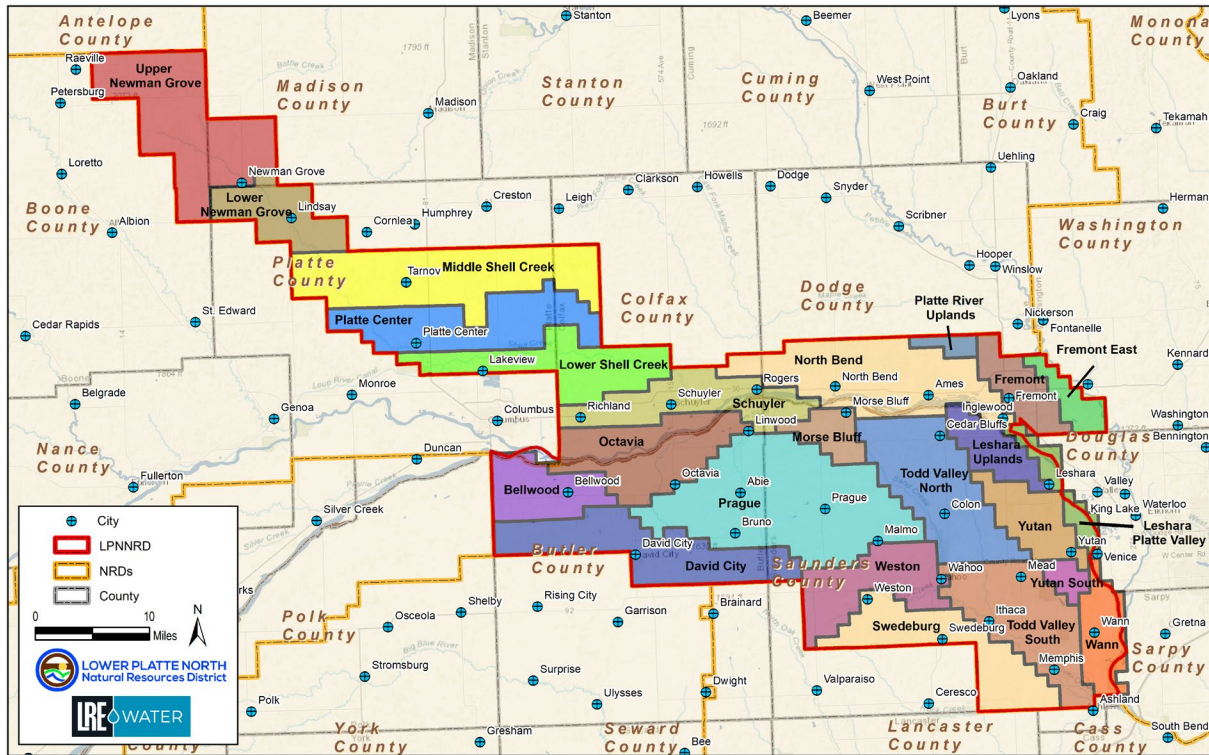


Figure 34: Proposed Groundwater Management Subareas

7.2 EXPANSION OF THE OBSERVATION NETWORK

Water levels alone cannot accurately determine the percentage of decline in saturated thickness for an unconfined aquifer or hydraulic head in a confined aquifer unless the screen interval and depth to water are compared to the geologic layers. Variations in water levels in wells may result from data collected from wells of differing depths and screened at various intervals, penetrating both confined and unconfined aquifers. To ensure that the data collected is representative of the area of study or concern, the following recommendations are proposed:

- Utilize the new standard scale hydrograph format to analyze all future observation wells, ensuring consistency and accuracy in data interpretation.
- Categorize and select new observation wells that are consistent and representative of the subarea, considering factors such as well depth, screened interval, and whether the aquifer is confined or unconfined.
- Ensure adequate spacing of observation wells from pumping wells to avoid interference and obtain more accurate readings.
- Partner with public water supplies to strategically place observation wells within wellhead protection areas and/or upgradient from PWS wells, enhancing the monitoring of water levels and water quality.

To assist with understanding the spatial representation of the current observation well network, an evaluation was completed by subarea. Table 9 displays the current spatial representation of spring/fall monitoring wells and the dedicated observation wells by subarea, which is displayed in Figure 35.

Table 10: Observation Wells and Proposed Sites by Subarea

Subarea Name	Spring Fall Well Count	Dedicated Observation Well Count	Potential Area for New Observation Well Count
Bellwood	6	0	1
David City	22	8	0
Fremont	7	0	0
Fremont East	3	0	0
Leshara Platte Valley	0	0	0
Leshara Uplands	5	0	0
Lower Newman Grove	5	1	0
Lower Shell Creek	6	1	3
Middle Shell Creek	19	16	5
Morse Bluff	4	0	0
North Bend	12	2	1
Octavia	5	1	2
Platte Center	11	9	0
Platte River Uplands	4	2	0
Prague	5	2	6
Schuyler	7	0	0
Swedeburg	10	4	2
Todd Valley North	8	0	0
Todd Valley South	12	9	0
Upper Newman Grove	10	2	6
Wann	10	4	0
Weston	11	0	2
Yutan	7	0	0
Yutan South	4	3	0

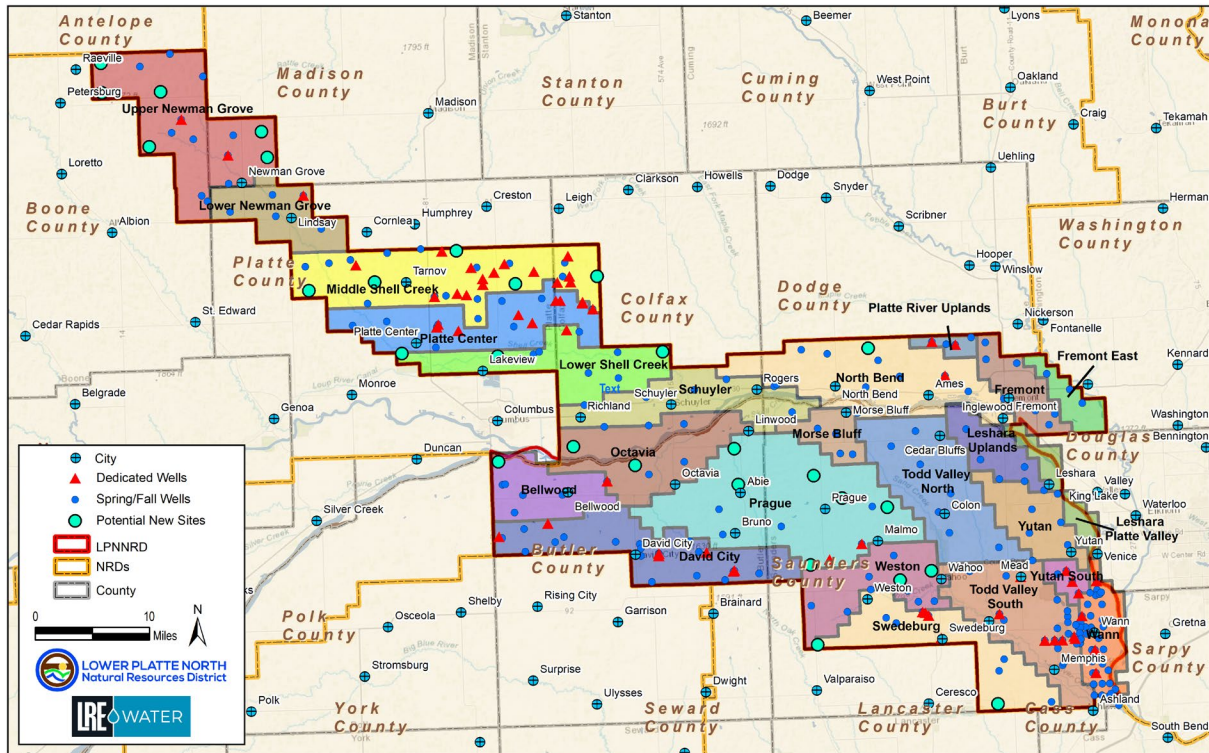


Figure 35: Existing Observation Wells and Potential Expansion Sites

7.3 ALTERATION TO THE WELL VARIANCE SCORING PROTOCOL

Many well permit application reviews raise questions about adequate aquifer thickness, target yield capabilities, pumping influence on surface water, well interference, and aquifer protection. To address these questions and uncertainties, alternations to the well variance scoring sheet would improve the accuracy of the decision-making process. The following recommendations are proposed:

Point Sheet

1. Include points for the location of the well within the Groundwater Resource Development Risk map.
2. Review ranges for the New Groundwater Consumptive Use category.
3. Create separate sheets for unconfined and confined aquifers, considering specific yield and saturated thickness for an unconfined aquifer, but not confined.
4. Use aquifer thickness, storativity, and available head for a confined aquifer.
5. Include irrigation well density, domestic well density, and other well densities (livestock, municipal) to address potential well interference.
6. Review how transmissivity is calculated (e.g., from aquifer thickness multiplied by estimated hydraulic conductivity, or from hydrogeologic assessment maps).
7. Approximate the extent of the aquifer (e.g., any negative aquifer boundaries).
8. Include a theoretical radius of influence based on the above information.
9. Include a score for water level trends in the area of the proposed well.

10. Include point ranges based on existing nitrate concentrations.
11. Review other NRD scoring systems for additional criteria and methods.

Other Review Criteria and Procedures

1. Establish a radius for Class 1 and Class 2 and obtain all well logs within the study area.
2. Review well logs within a radius determined by the scoring sheet or class.
3. Conduct a limited desktop assessment, if necessary, to determine the level of uncertainty qualitatively, based on the class of well and data gaps.
4. Provide the applicant with a summary of the District's review and any additional data required, with technical justification.
5. Complete test hole(s) prior to issuing the permit if a data gap analysis indicates this is necessary.
6. Require an aquifer pumping test or capacity test for Class 2 and Class 3 variances based on points scored and data gaps, if necessary.

7.4 QUANTITY TRIGGER ADJUSTMENTS

Since 1987, quantity management triggers have been in place but have yet to initiate a Groundwater Management Area 'control area' designation. To improve effectiveness, adjustments to the policy may include eliminating triggers for confined aquifers, incorporating qualitative criteria, and refining delineation strategies for quantity control areas. The proposed modifications include:

- Identify and prioritize areas with consistent well interference, incorporating data from annual pumping impact reports to track severity.
- Differentiate management strategies for confined and unconfined aquifers, ensuring policy adjustments align with their distinct hydrologic responses.
- Enhance monitoring practices by utilizing observation wells and hydrograph trends to detect seasonal declines rather than relying solely on spring/fall measurements, allowing for continuous multi-season assessments.
- Incorporate historical drought impact data to evaluate magnitude trends, setting baseline depletion benchmarks for proactive response measures.
- Strengthen unconfined aquifer management through policies aligned with Integrated Management Plan goals, including stream depletion factors and annual recharge trend analyses.
- Refine decline impact assessments, distinguishing significant drops (e.g., a 10% decline in aquifers exceeding 100 feet vs. those under 50 feet) to prioritize intervention efforts accordingly.
- Establish quantified thresholds for confined aquifers, such as triggering management action at 50% of remaining head above the aquifer top, ensuring proactive conservation.
- Implement subarea-based resource allocation, directing management efforts and funding to high-risk zones where depletion issues are most pronounced.
- Utilize numerical groundwater flow models to identify areas of concern, assessing long-term trends and aquifer response to pumping impacts from a variety of scenarios to refine management strategies and improve predictive capabilities.

7.5 CLARIFICATION OF TERMINOLOGY

When updating the Rules and Regulations, provide clarity and consistency to key terminology utilized in the GWMP.

- Revise the GWMP and Rules and Regulations to ensure clear and consistent terminology and definitions throughout. This may include, but is not limited to, the clarifying the following terms: “Trigger Level,” “Level Controls,” “Level Criteria,” “Control Areas,” “Quantity Areas,” “Subareas,” “Groundwater Management Areas,” “Limited Development Area,” “Restricted Development Areas,” and “Special Quantity Sub Areas.”
- Recognize the following hierarchy for groundwater management within the Rules and Regulations, GWMP, and other district publications:
 - Groundwater Regions: Platte, Shell Creek, Uplands, and Todd Valley
 - Within the regions, establish Groundwater Subareas
 - Groundwater Management Areas:
 - Quality: Phase I, II, III, IV
 - Quantity: Phase I, II, III
 - Groundwater Control Areas
 - Limited and restricted development areas
- Where relevant, ensure the GWMP and Rules and Regulations refer to “aquifer thickness,” “available head” or “hydraulic head,” and “potentiometric surface” for confined aquifers, and “water table surface” and “saturated thickness” for unconfined aquifers.

7.6 RE-EVALUATION OF SPECIAL QUANTITY SUBAREAS

In 2016, the Special Quantity Subareas were established to address significant pressure drops in the aquifer during peak irrigation periods, which can cause shallower wells to run short on water. Overtime, it is valuable to reevaluate these Groundwater Management Areas to monitor improvement or worsening conditions.

- Complete a hydrogeologic study to reassess the sufficiency of the current boundaries of the Butler/Saunders SQS #1 and Platte/Colfax SQS #2. Utilize existing studies and research, including AEM surveys and hydrogeologic assessment data.
- Engage with local farmers and stakeholders to gather input and address concerns regarding the accuracy of the current boundaries.
- Incorporate recent data and technological advancements to ensure the boundaries reflect the most accurate and up-to-date information.
- Provide a detailed report with recommendations for any necessary modifications to improve groundwater management and address stakeholder concerns.

7.7 EFFORTS TO ENHANCE DATA TRANSPARENCY AND COMMUNICATION

Nebraska’s NRDs have been making significant efforts to improve transparency and accessibility of data through real-time data collection and online visualization tools. The following recommendations are provided for consideration to enhance communication with constituents:

- Create an online, data visualization tool to allow users to obtain data on recent nitrate concentrations, water level trends, and similar water use information.
- Provide maps and information from the Hydrogeologic Assessment, the GWMP, features of the Rules and Regulations such as locations of Groundwater Management Areas, subareas, and groundwater regions; Wellhead Protection Areas, and similar features.
- Establish a system to communicate with the public by allowing sign-up using a feature on the website to receive push notifications through text messaging and/or email about upcoming events, meetings, and planned changes to policies.

7.8 REASSESSMENT OF WATER QUALITY TRIGGERS

The UNMC has conducted extensive research recently on the public health effects of nitrates in groundwater, highlighting several critical concerns (Water for Food, 2024):

- **Health Risks:** High concentrations of nitrates in drinking water have been linked to various adverse health outcomes, including methemoglobinemia (especially in infants), colorectal cancer, thyroid disease, and neural tube defects. Other potential health issues include increased heart rate, nausea, headaches, and abdominal cramps.
- **Cancer and Birth Defects:** Studies have shown a significant association between high nitrate levels and certain cancers, such as pediatric brain cancer, kidney cancer, bladder cancer, and non-Hodgkin lymphoma. Additionally, there is evidence linking nitrate exposure to an increase in birth defects.
- **Economic Impact:** The economic costs associated with health effects from nitrate-contaminated drinking water are substantial. These costs include medical expenses and lost productivity due to illness. Treating drinking water for nitrate has a significant economic impact, especially for small communities, and drilling new wells can be expensive.

Given these findings, the LPNNRD should consider a reassessment of the water quality triggers. By doing so, the LPNNRD can proactively reduce nitrate levels in groundwater, thereby protecting public health and mitigating economic burdens associated with nitrate contamination.

7.9 ENHANCE SOURCE WATER PROTECTION AND NITRATE MANAGEMENT FOR COMMUNITIES

In partnership with DWEE, the LPNNRD is encouraged to strengthen its partnership with local communities by expanding the use of Source Water Protection funding and voluntary best-management practices within WHP Areas. Their recommendations emphasize improving data integration, coordinating on nitrate-related findings, and supporting residents most vulnerable to water quality concerns. Incorporating these actions into the GWMP help the LPNNRD advance practical, community-focused protections without relying solely on regulatory measures.

- Coordinate with the DWEE to review community-specific nitrate summaries from the Statewide Nitrate Study and identify joint strategies to enhance protection for PWSs.

- Integrate municipal well data into the LPNNRD's monitoring network to close spatial information gaps and better target areas where additional management responses may be warranted.
- Provide outreach and resources in high-nitrate areas to assist vulnerable residents by promoting water testing options, alternative drinking water sources, and treatment technologies such as reverse osmosis.
- Ensure WHP Areas are delineated accurately using a refined, locally calibrated MODFLOW groundwater flow model rather than relying solely on large-scale regional models.

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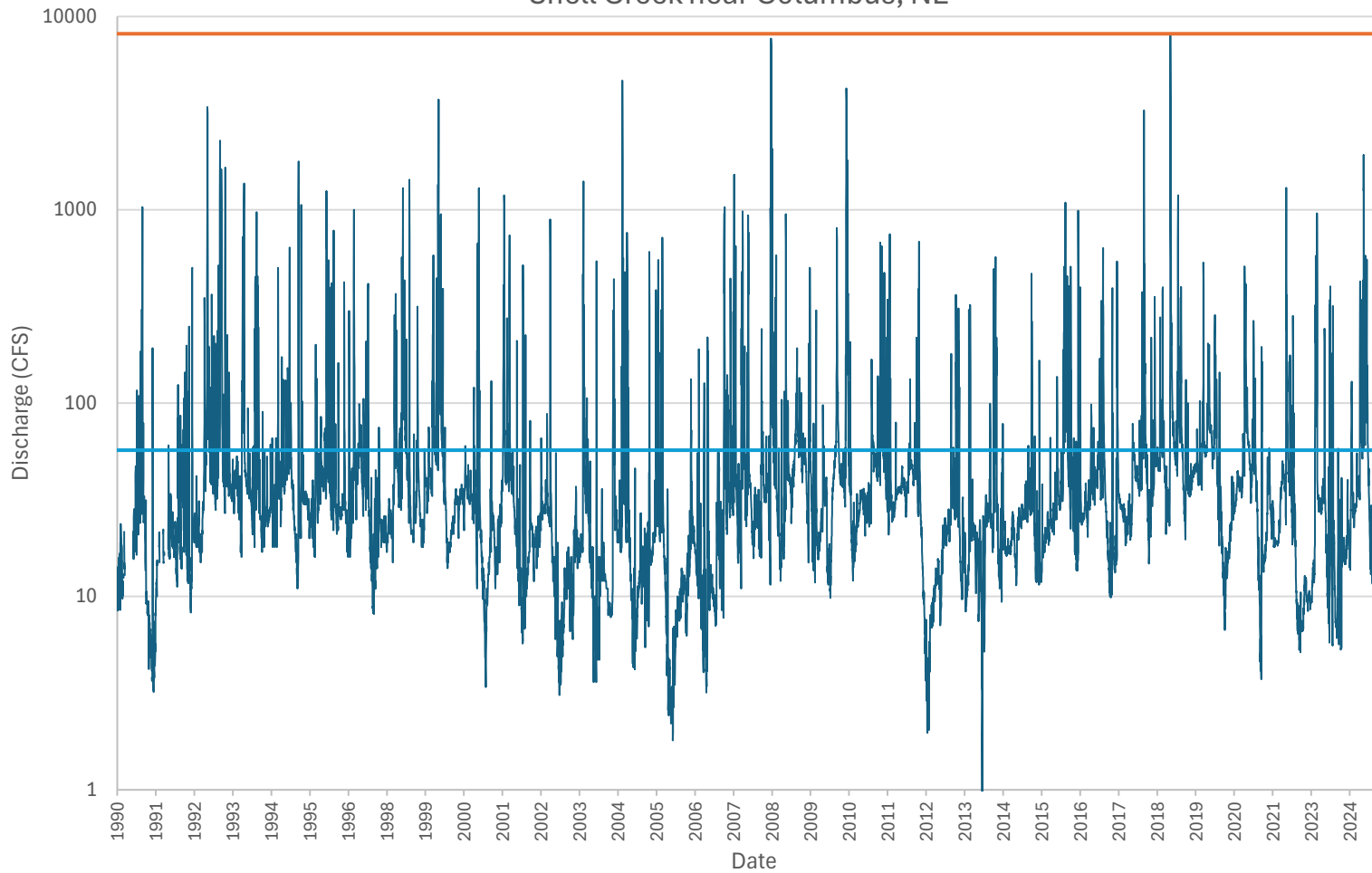
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ATTACHMENT A – STREAM FLOW HYDROGRAPHS

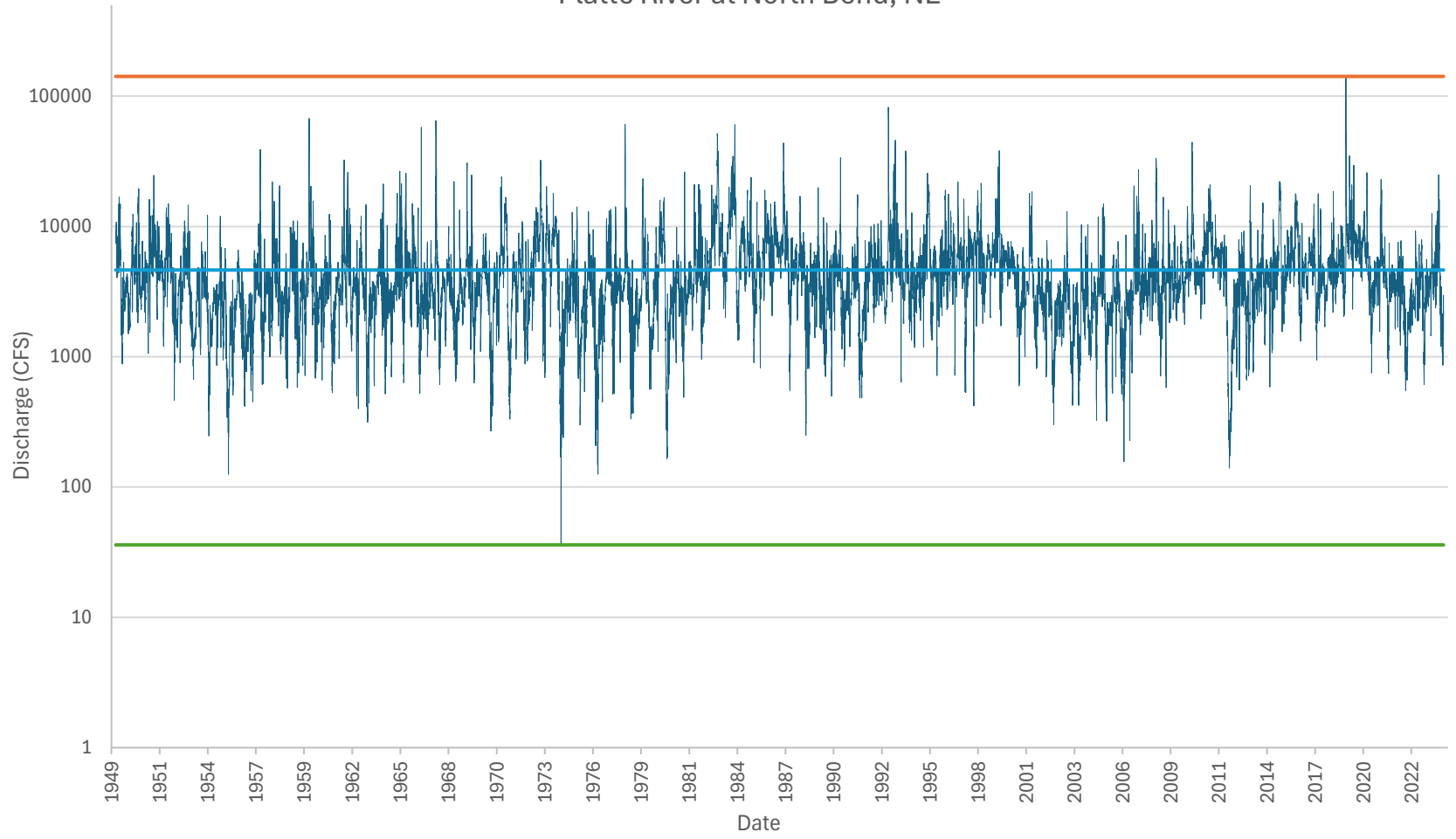
ATTACHMENT B – OUTREACH SUMMARY

USGS Station No. 06795500
Shell Creek near Columbus, NE



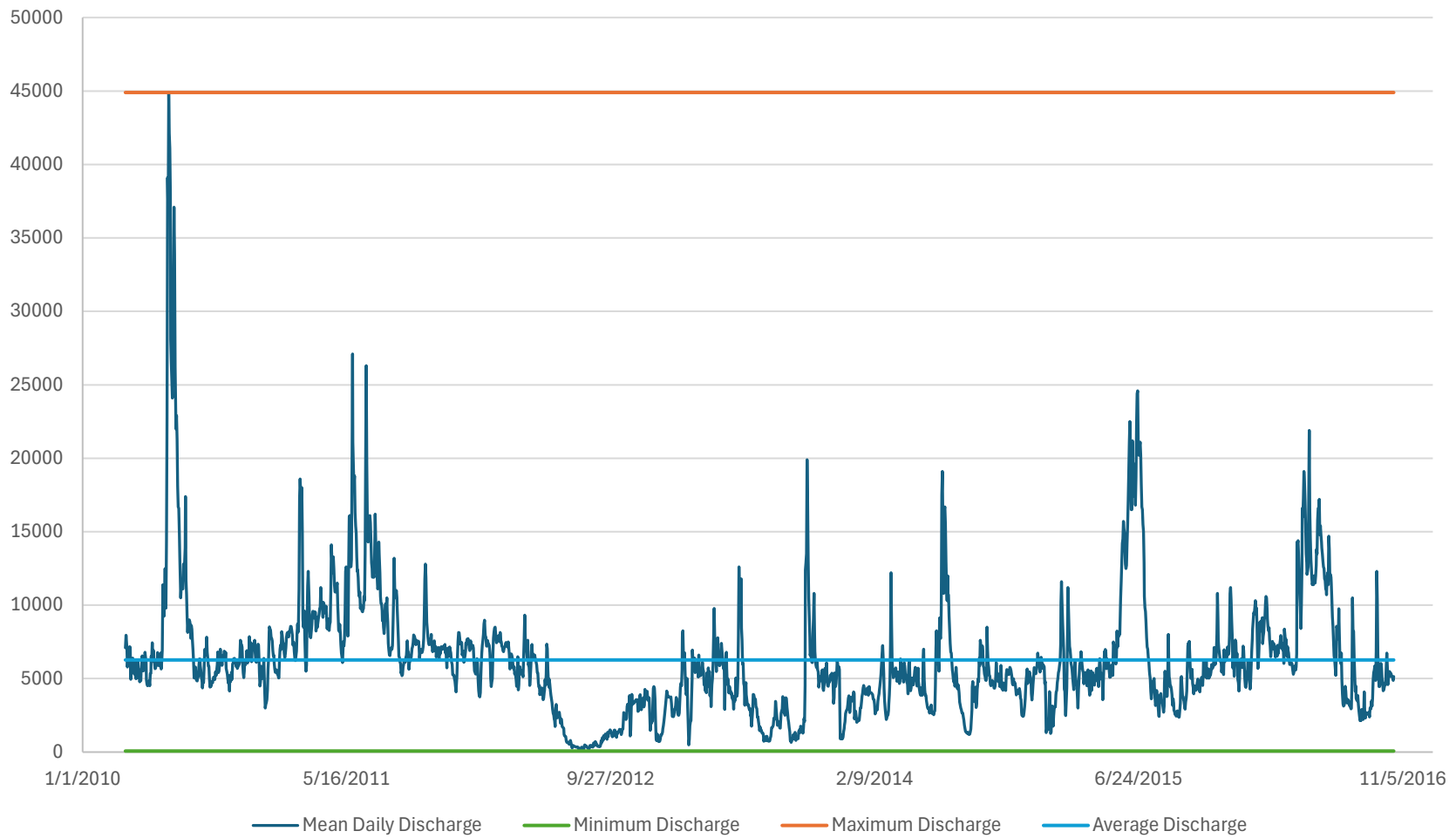
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USGS Station No. 06796000
Platte River at North Bend, NE

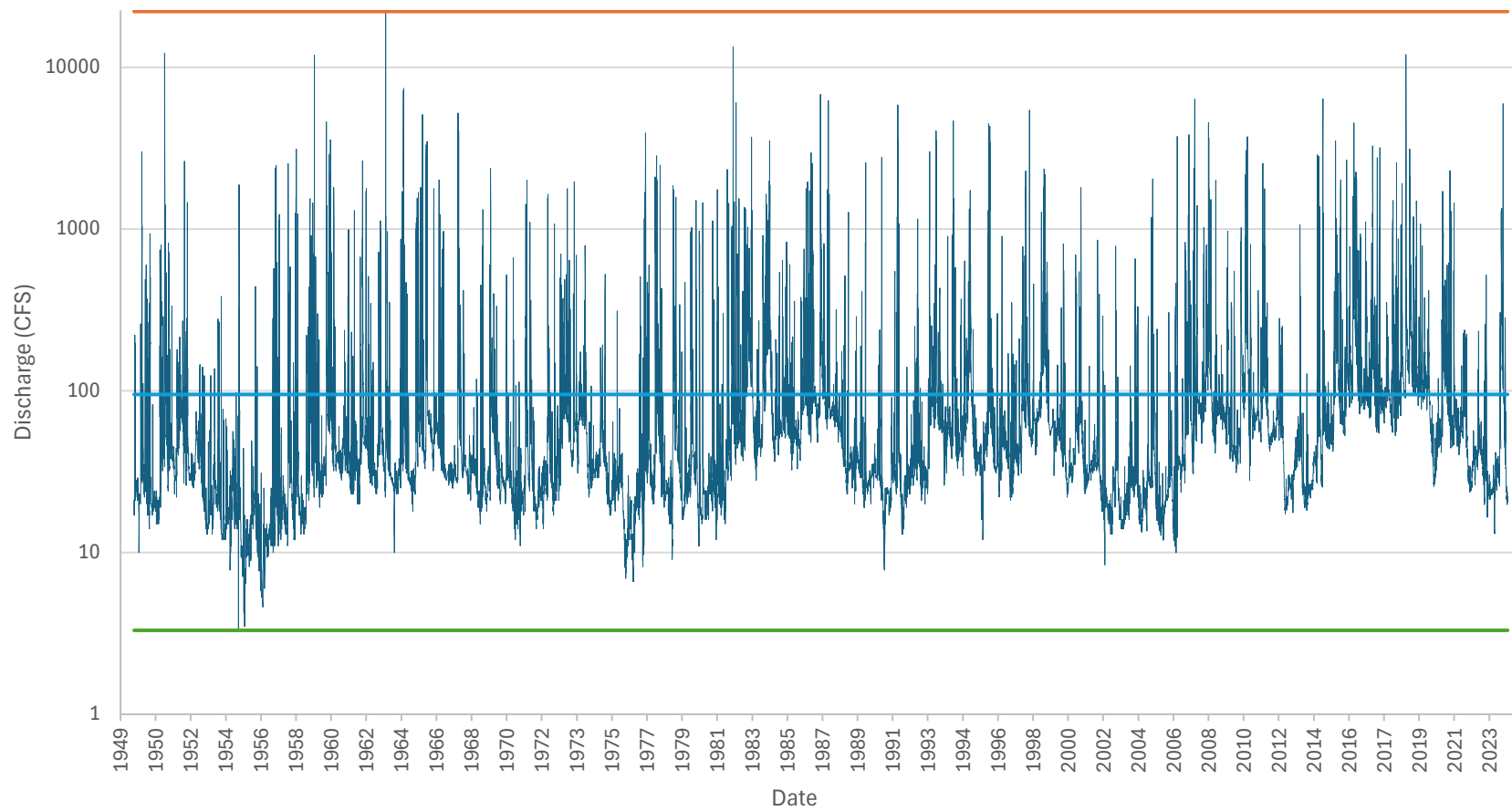


— Mean Daily Discharge — Minimum Discharge — Maximum Discharge — Average Discharge

USGS Station No. 06796550
Platte River near Leshara, NE

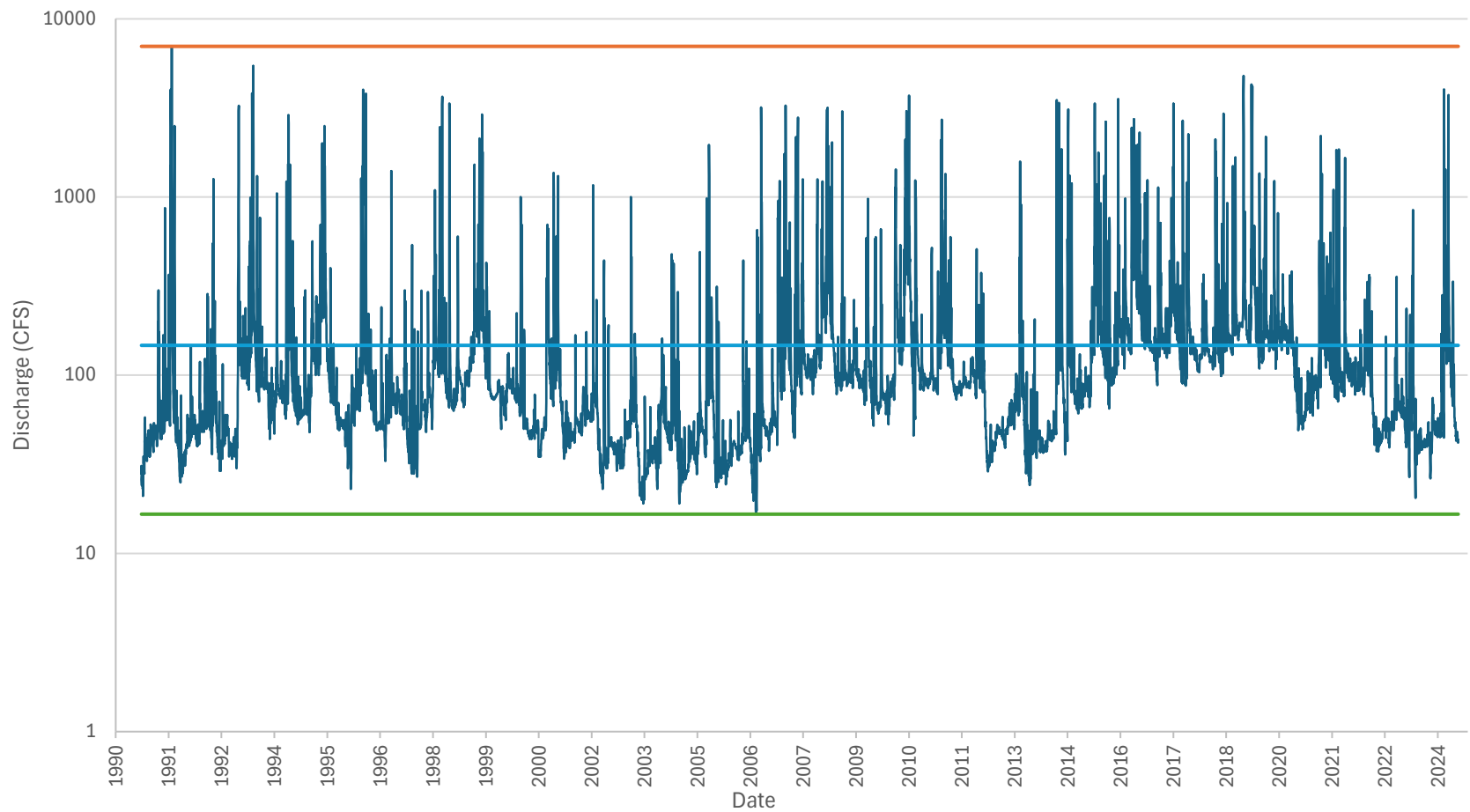


USGS Station No. 06804000
Wahoo Creek at Ithica, NE



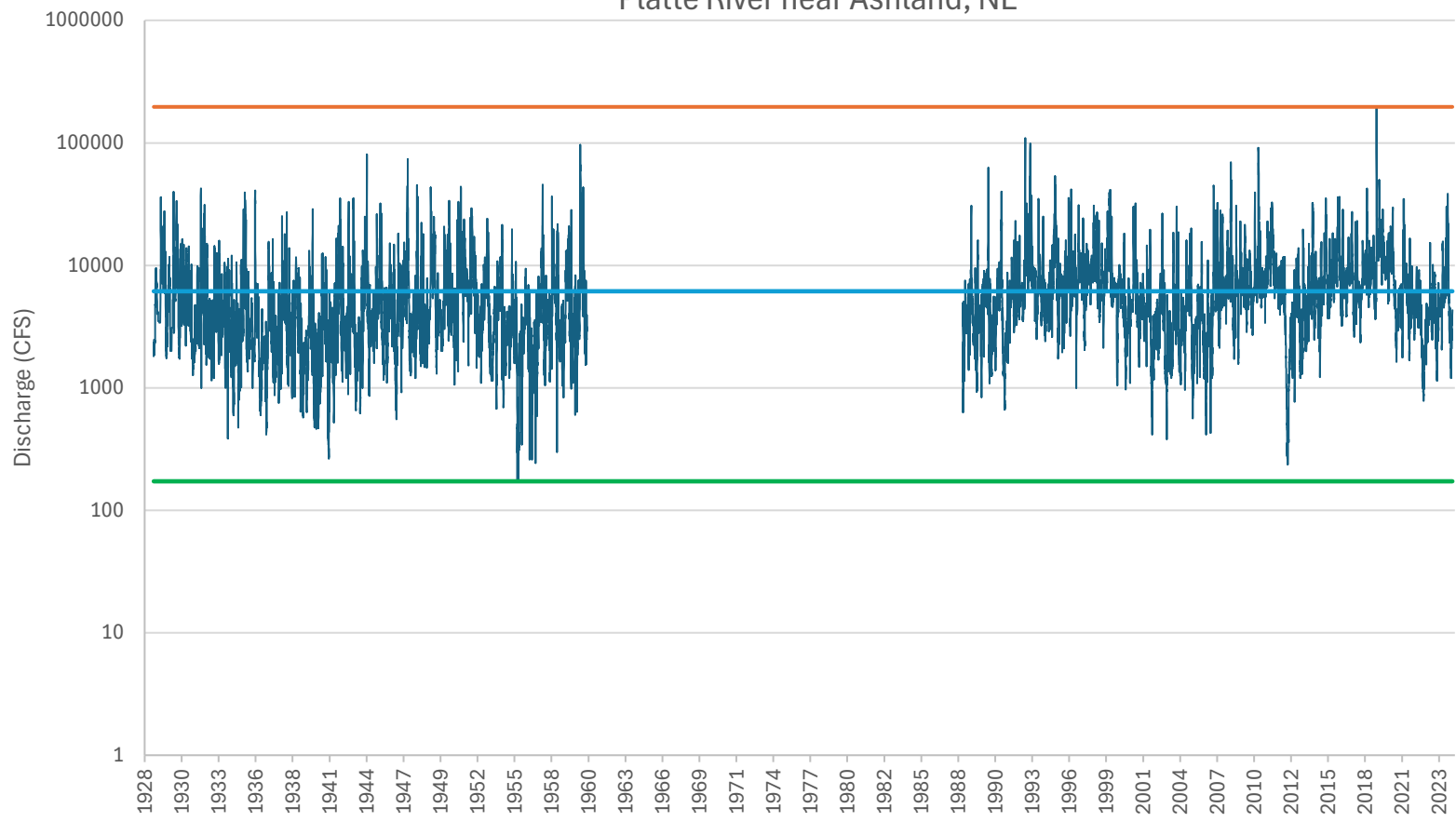
— Mean Daily Average — Minimum Discharge — Maximum Discharge — Average Discharge

USGS Station No. 06804700
Wahoo Creek at Ashland, NE



— Mean Daily Discharge — Minimum Discharge — Maximum Discharge — Average Discharge

USGS Station No. 06801000
Platte River near Ashland, NE



— Mean Daily Discharge — Minimum Discharge — Maximum Discharge — Average Discharge

Groundwater Management Plan Update - 2024

Stakeholder Group Meeting #1

Thursday, June 6, Noon to 1:30pm – Wahoo @ Lake Wanhoo Educational Center

NAME	Representing	Town	EMAIL	PHONE
Brian Sanderson	Owner Operator Sanderson Farms	Coloia	bsanderson1@gmail.com	402-443-7081
Lacy Sabatka	LPNIRD	Holston	lsabatka@lpnird.org	
Dan/Andrea	LPNIRD	Wahoo		
Ryan Chapman	LPNIRD	Yutan	rchapman@lpnird.org	
Jon Mohr	LRE	Lincoln	jon.mohr@LREwater.com	402-410-4667
Bruce Williams		Morse Bluff	williamsbruce2350@gmail.com	402-720-7410
Scott Brettnum	.	Freemont	SCOTT @ LPBFarm.com	720 4030
Bryan Shupe	NKCS	Wahoo	bryan.shupe@usda.gov	402-560-1016
Russell Oakland	LPNIRD	Wahoo	roaklund@lpnird.org	402-443-4675
Bruno Lenz	UNL-NE	Columbus	bpatiaslenz2@unl.edu	402-314-8558



**Groundwater Management Plan Update - 2024
Stakeholder Group Meeting #1
Tuesday, June 4, Noon to 1:30pm – Platte Center Auditorium**

NAME	REPRESENTING	TOWN	EMAIL	PHONE
Paul Janak	Janak Farms	Brainard	pjanak1983@gmail	402-367-2500
Ross Janak	Janak Farms	Brainard	ross.janak@janakfarms.com	402-641-5192
Stan Rosendahl		Creston	stan@seedandfeed.biz	402-920-2008
Daryl Anderson	LPNWRD	Wahoo		
Russell Oakland	LPNWRD	Wahoo		
Jacob Stever	LPNWRD	Wahoo		
Will Buessemann	LPNWRD	Wahoo		
Andrew Greisen	Village of Platte Center	P. C.	pcvillage2@outlook.com	
Nicolette Cable	Village of Platte Center	P.C.	pcvillage1@outlook.com	
Jon Mohr	LRE Water	Lincoln	jon.mohr@LREwater.com	402.416.4667



The Lower Platte North Natural Resources District (LPNNRD) is currently updating its Groundwater Management Plan.

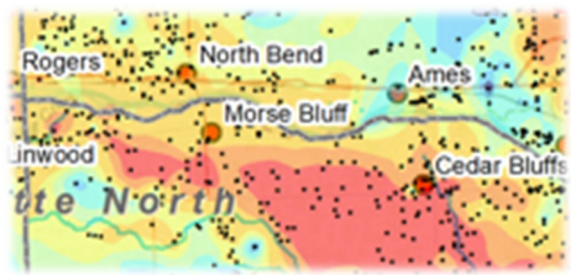
*The primary goal is to meet standards, while providing a tool for the LPNNRD when making decisions for the long-term management of groundwater **quality** and **quantity**.*

OPEN HOUSE LOCATIONS

Platte Center Auditorium
 315 4th St. Platte Center
 Monday, August 26th @ 6:00PM
 (Located Downtown)

Clint Johannes Education Building
 1655 Co Rd 15, Wahoo
 Tuesday, August 27th @ 6:00PM
 (Located east of Lake Wanhao)

This is a great chance for community members, property owners, and agricultural producers to voice their opinions and contribute to the sustainable management of our groundwater resources.



CONTACT INFORMATION
 Daryl Andersen, Water Resources Manager
 (402) 443-4675
 dandersen@lpnnrd.org

For Immediate Release

Contact: Lower Platte North Natural Resources District
Daryl Andersen
511 Commercial Park Rd
Wahoo, NE 68066
Phone: 402-443-4675
Email: dandersen@lpnnrd.org
Date: August 14, 2024

Lower Platte North NRD Seeks Public Input on Groundwater Management

The Lower Platte North Natural Resources District (LPNNRD) is currently updating its Groundwater Management Plan and is seeking input from the public. The primary goal is to meet standards for an approved plan while providing a tool for the LPNNRD to make informed decisions for the long-term management of groundwater quality and quantity. This is a valuable opportunity for community members, property owners, and agricultural producers to voice their opinions and contribute to the sustainable management of our groundwater resources.

During the plan update, the LPNNRD is examining procedures to determine the level of management needed for water quality, particularly focusing on nitrates, and is reviewing wells used to monitoring groundwater levels. The LPNNRD is also considering the establishment of subareas defined by hydrogeology for future groundwater management. These topics will be discussed at two Open House meetings.

The meetings are scheduled for:

- **Monday, August 26th, from 6:00 to 7:00 PM at the Platte Center Auditorium**
- **Tuesday, August 27th, from 6:00 to 7:00 PM at the Clint Johannes Education Building east of Lake Wanhoo in Wahoo**

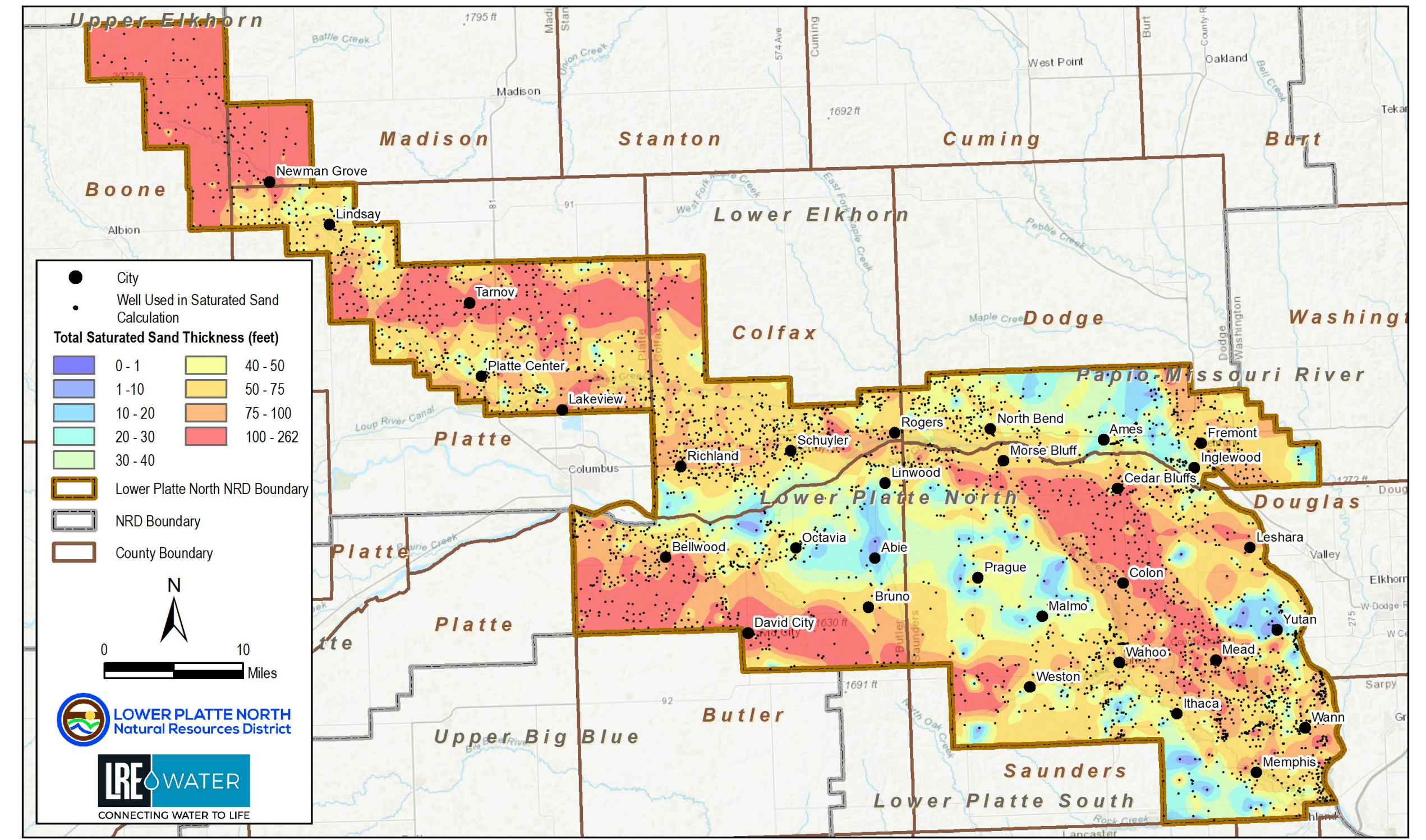
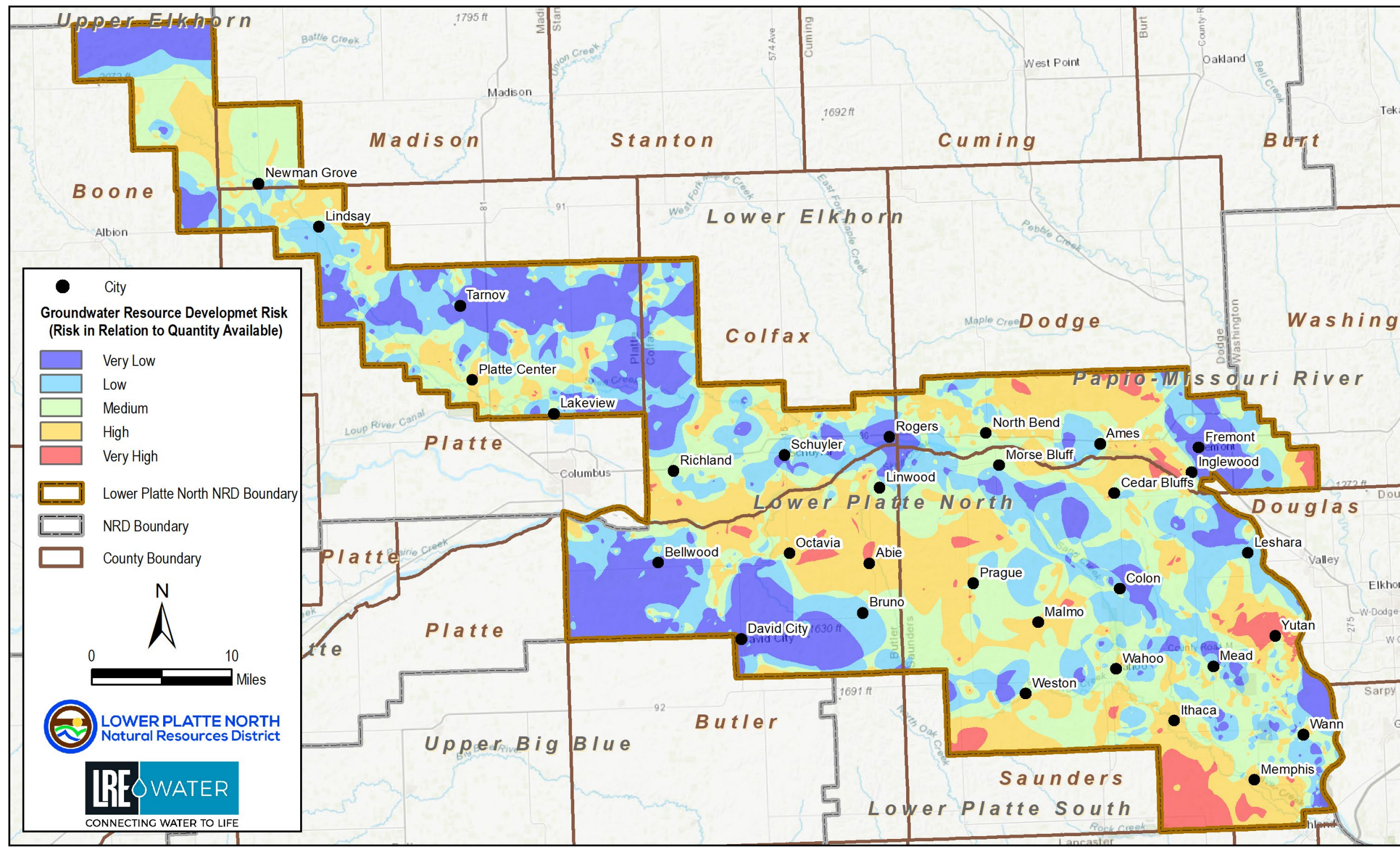
If you are unable to attend one of the Open House meetings, please contact Daryl Andersen at 402-443-4675 or dandersen@lpnnrd.org to provide comments or input.

This is a great chance to get involved and help shape the future of groundwater management in the district!

HYDROGEOLOGIC DATA, MONITORING, AND NITRATE CONCENTRATIONS

GROUNDWATER RESOURCE DEVELOPMENT RISK

SATURATED SAND & GRAVEL THICKNESS

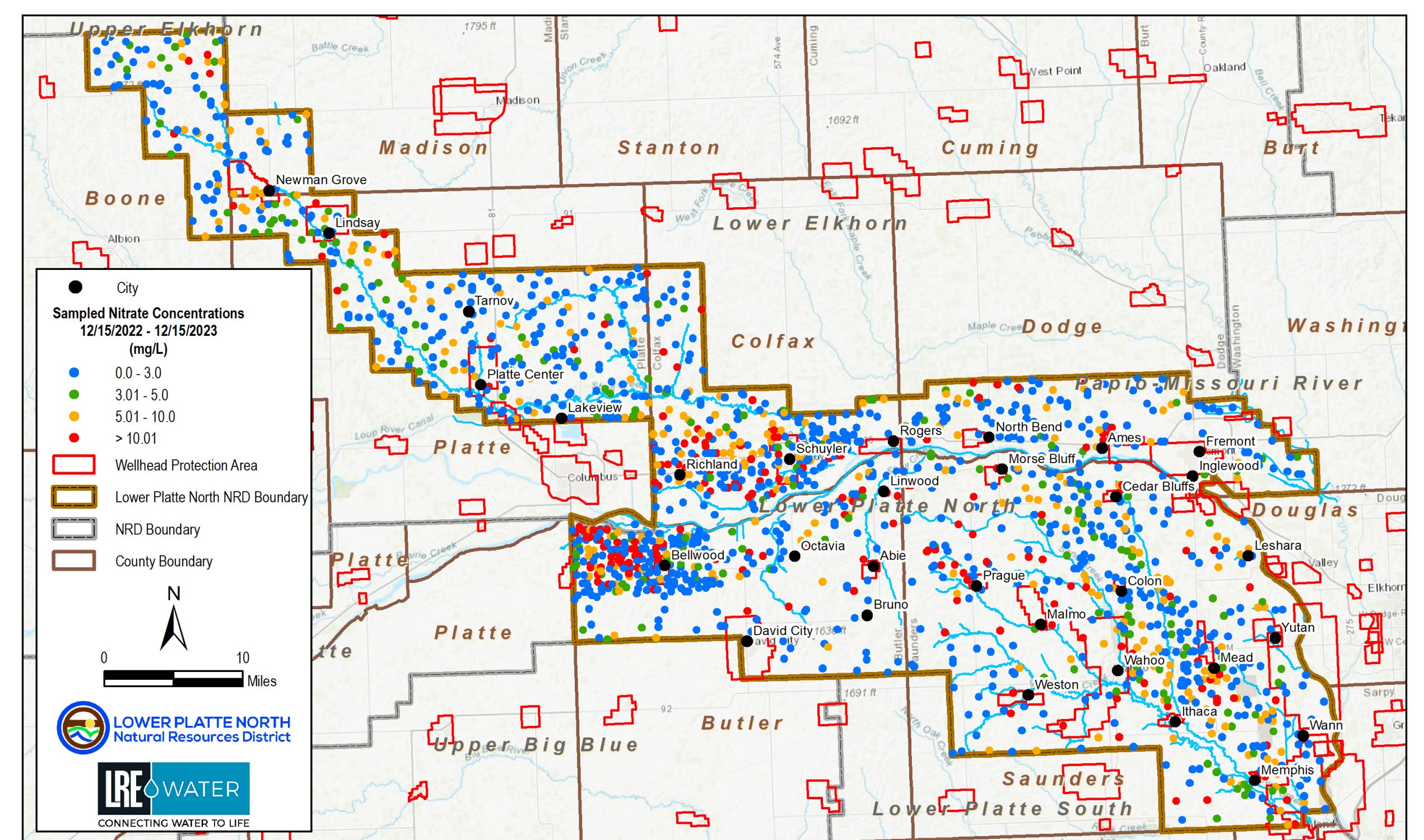
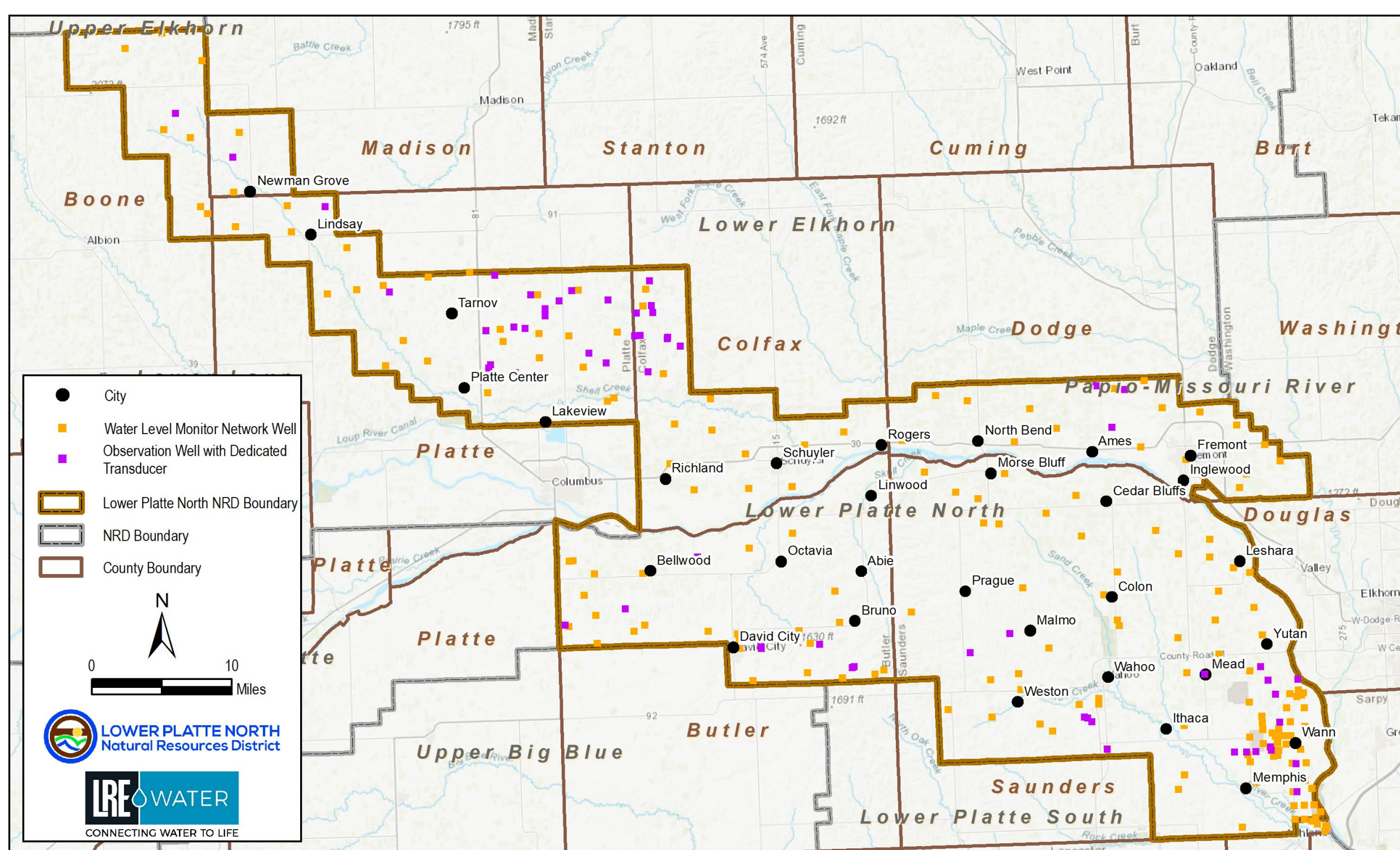


- Illustrates risk of irrigation development based upon geologic data.
- Built using Transmissivity (T) and Total Saturated Sand Thickness and incorporated into ESRI ModelBuilder, each weighted at 50%.
- The layer was created in 2023 as part of the Hydrogeologic Framework.

- Total saturated sand/gravel thickness water determined by reviewing all available well logs that encountered bedrock.
- All unconsolidated sand layers below the install or interpolated water level were considered saturated.
- Saturated clay is not included in this dataset.

EXISTING OBSERVATION NETWORK

NITRATES & WELLHEAD PROTECTION AREAS

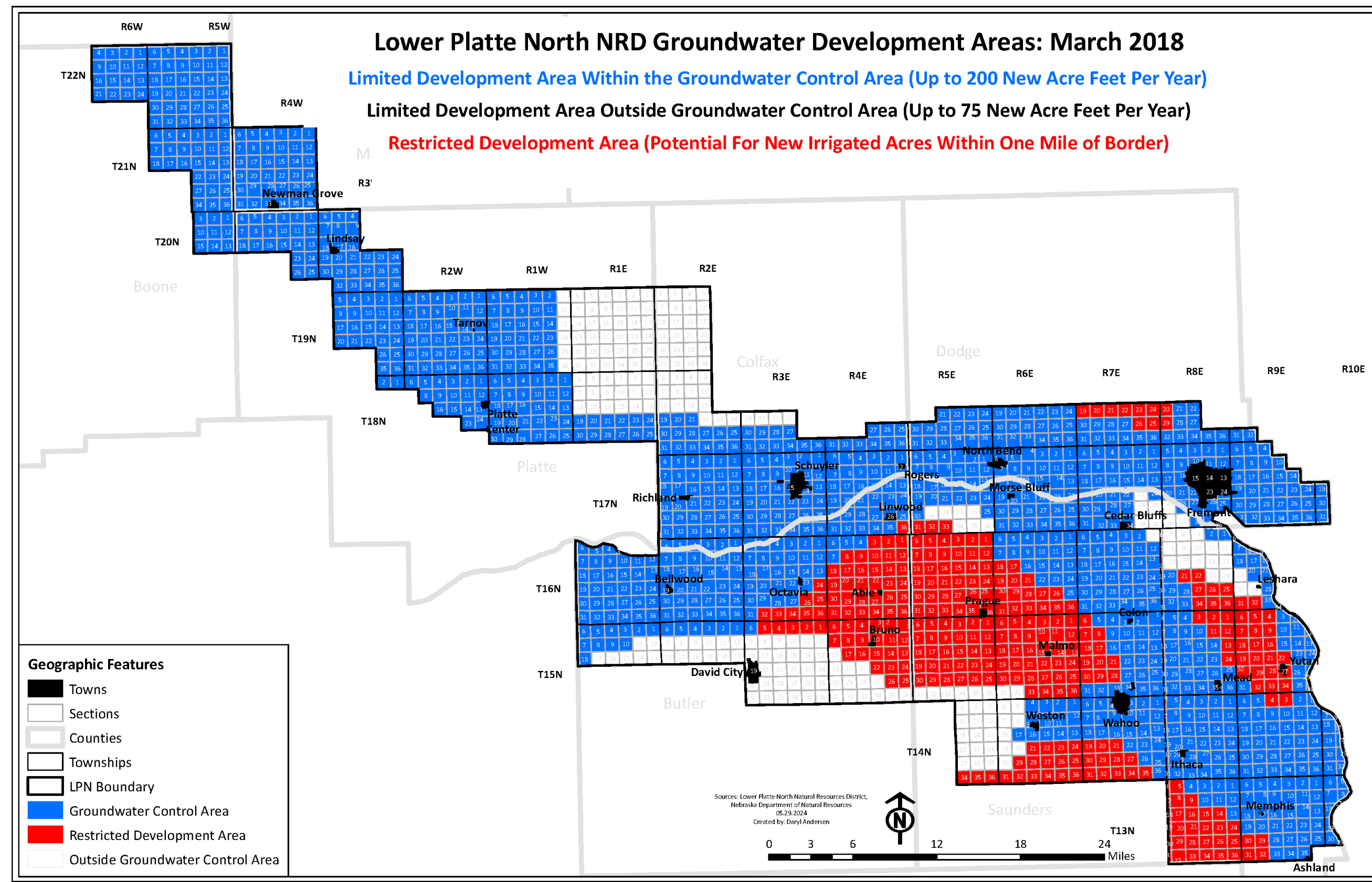


- LPNNRD has 215 irrigation wells that are measured in the spring and fall.
- Another 62 wells have dedicated logging equipment with telemetry, allowing staff to see water levels in real time.
- Water level data is critical to supporting water management decisions.

- The primary water quality concern district-wide is nitrate contamination.
- The Maximum Contaminant Level (MCL) is 10 mg/L or parts per million.
- Annually collected nitrate data is used to determine if additional actions are necessary to reduce nitrate information through 'phase areas'.

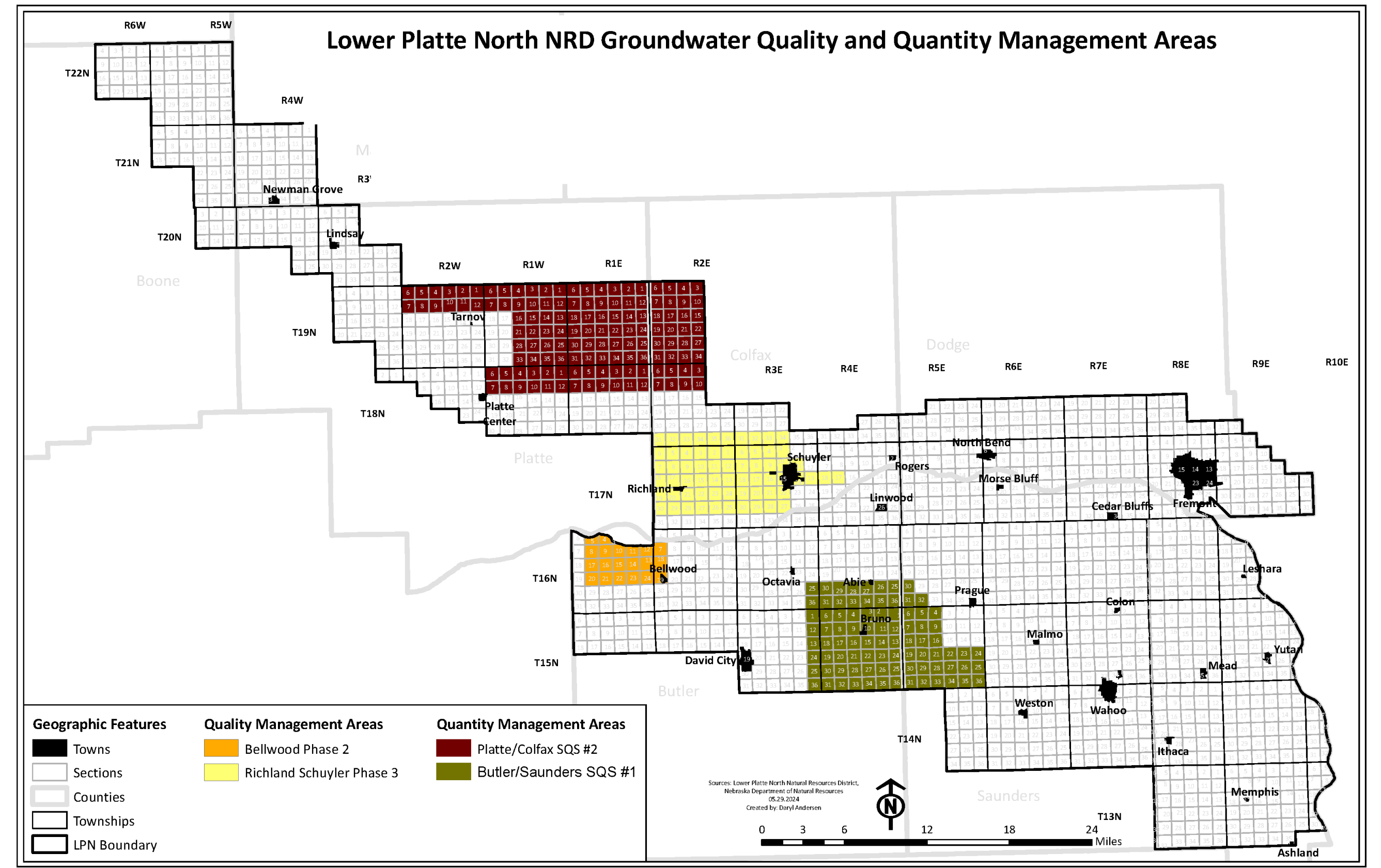
MANAGEMENT POLICIES & PRACTICES

INTEGRATED MANAGEMENT - DEVELOPMENT AREAS



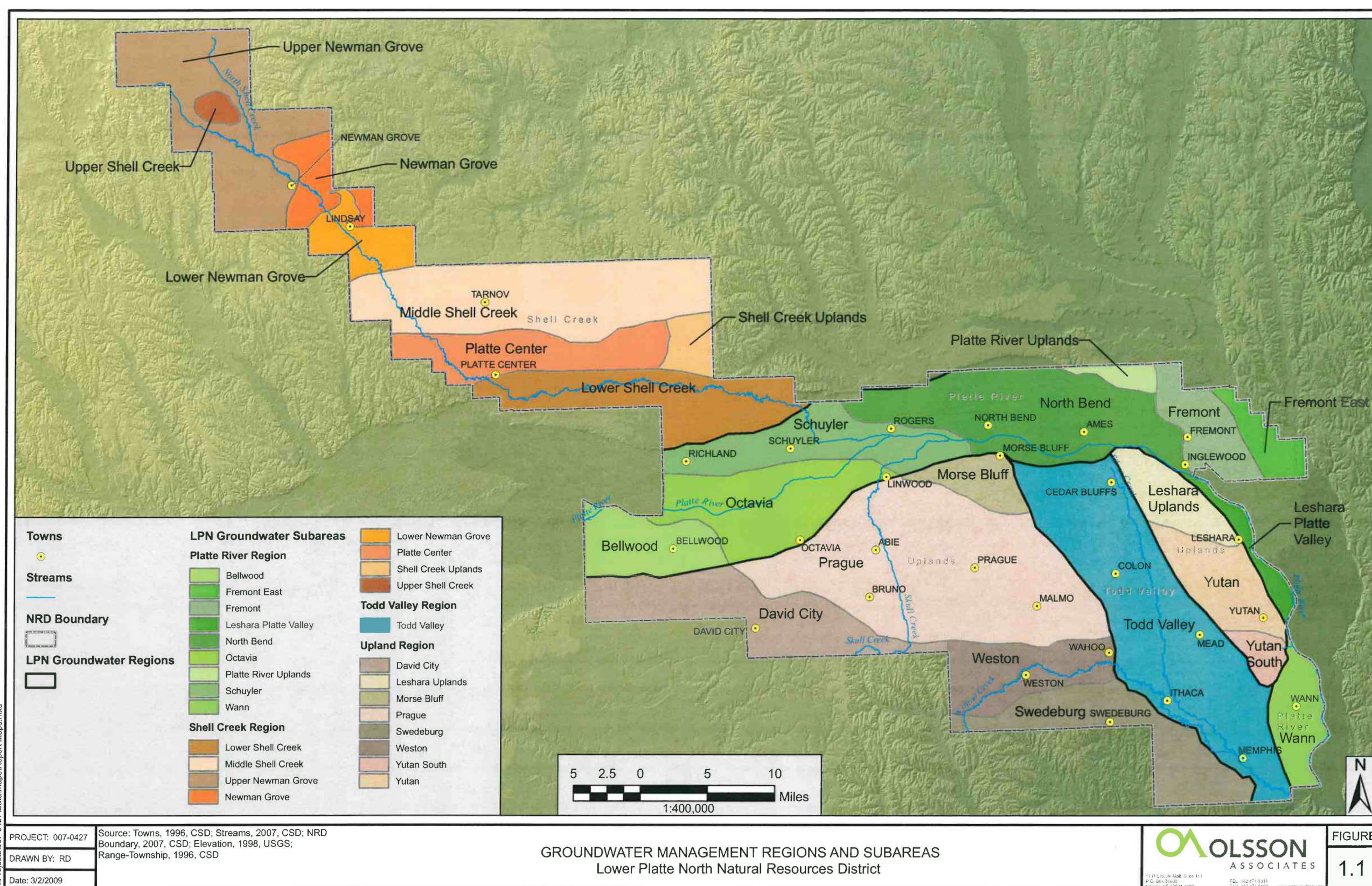
- Based upon the joint Voluntary Integrated Management Plan.
- Places limits on new water consumption for groundwater and surface water.
- New depletions are managed through the Lower Platte River Basin Water Management Plan.

GROUNDWATER MANAGEMENT AREAS



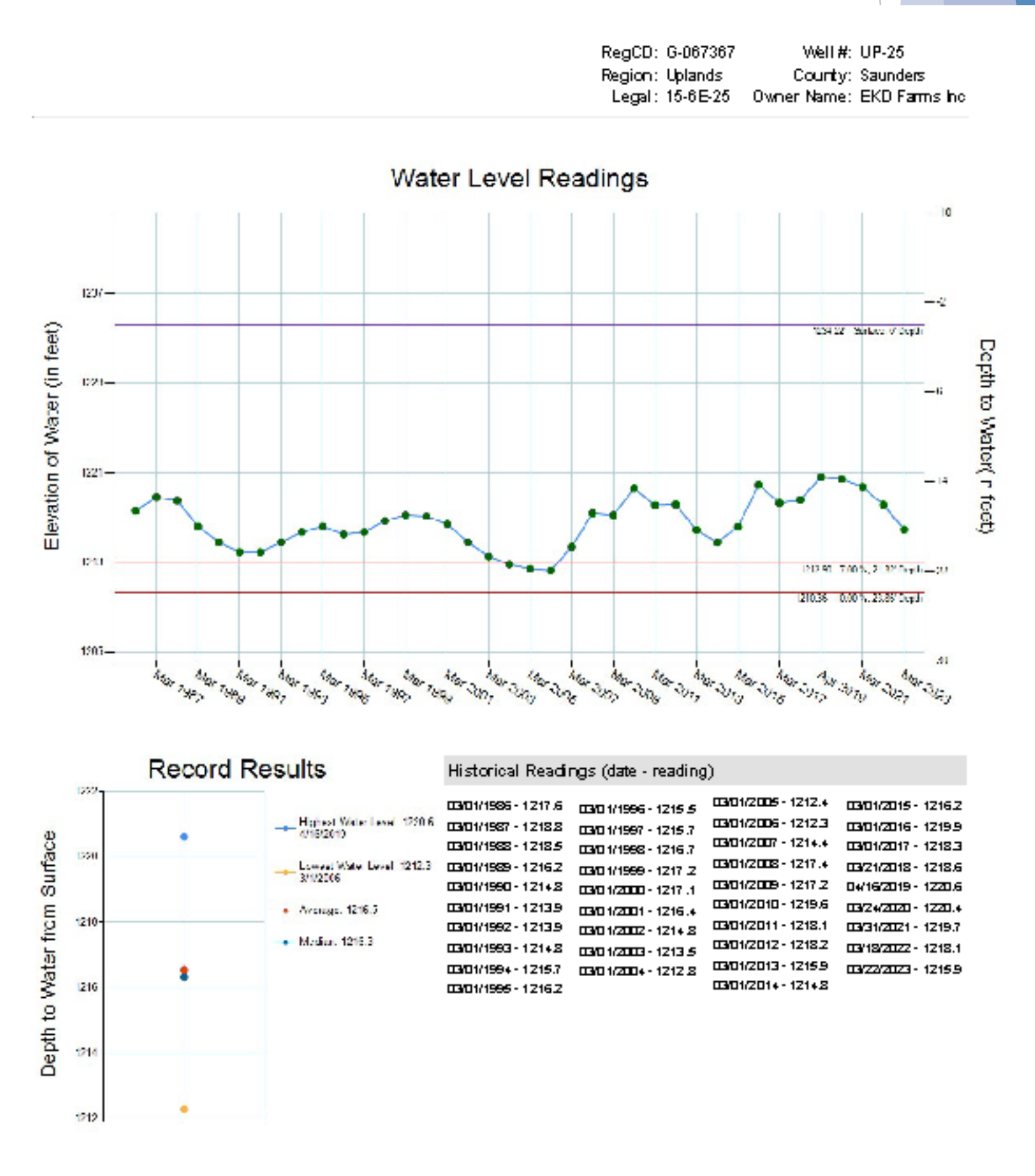
- Based upon LPNNRD's Rules & Regulations (Updated: June 15, 2018).
- Water quality area (Phases) triggered by nitrate contamination.
- Water quantity (Special Quantity Subareas) triggered by groundwater issues.

GROUNDWATER REGIONS & SUBAREAS



- Historically, LPNNRD has managed water through four regions:
 - Platte River
 - Shell Creek
 - Todd Valley
 - Upland Region
- Subareas were established in 2009, have not been adopted, but are being considered as part of the 2024 GWMP Update.
- Subareas would be used primarily for evaluating and managing concerns with groundwater quantity but could also be used for quality studies.

WATER LEVEL HYDROGRAPHS



- Each spring, LPNNRD staff record water levels in 215 irrigation wells.
- This data is used to evaluate trends in water levels and supports decisions on how water is managed in the district.

SUPPORTING DATA SOURCES

GEOLOGIC DATA COLLECTION

AIRBORNE ELECTROMAGNETIC (AEM) SURVEY



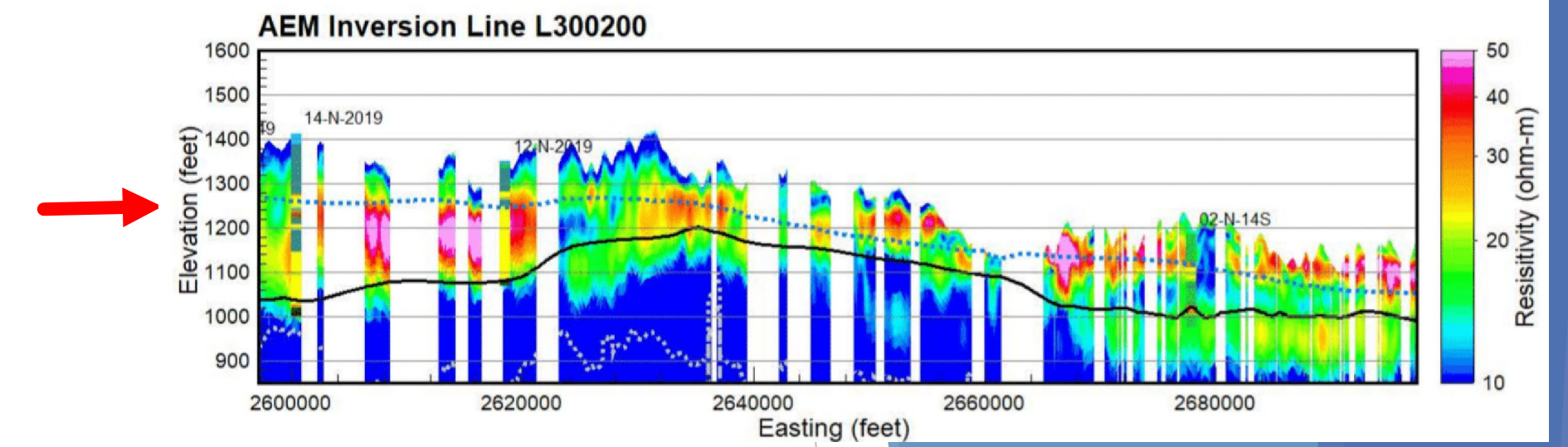
DRILLING



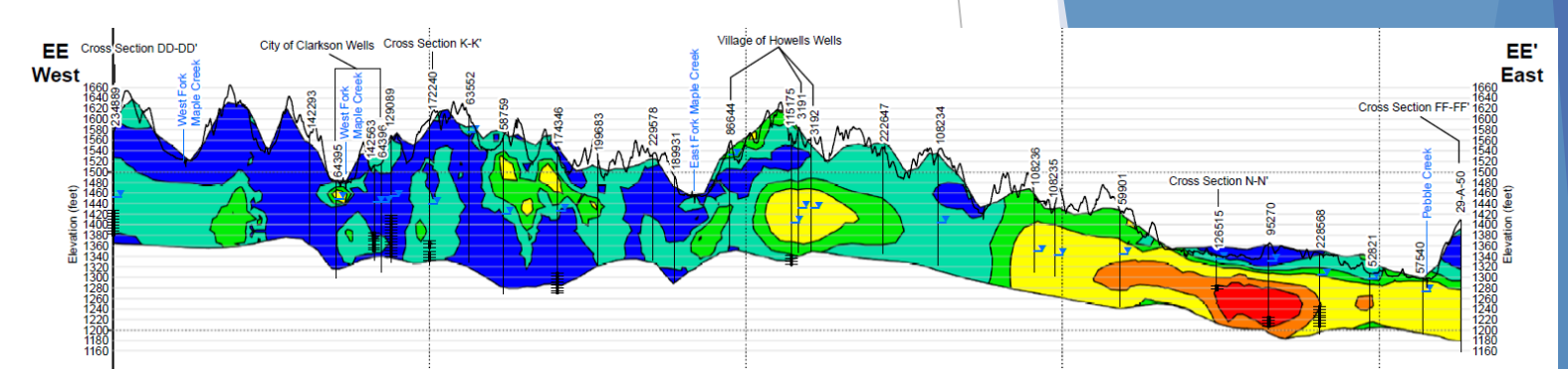
LOGGING



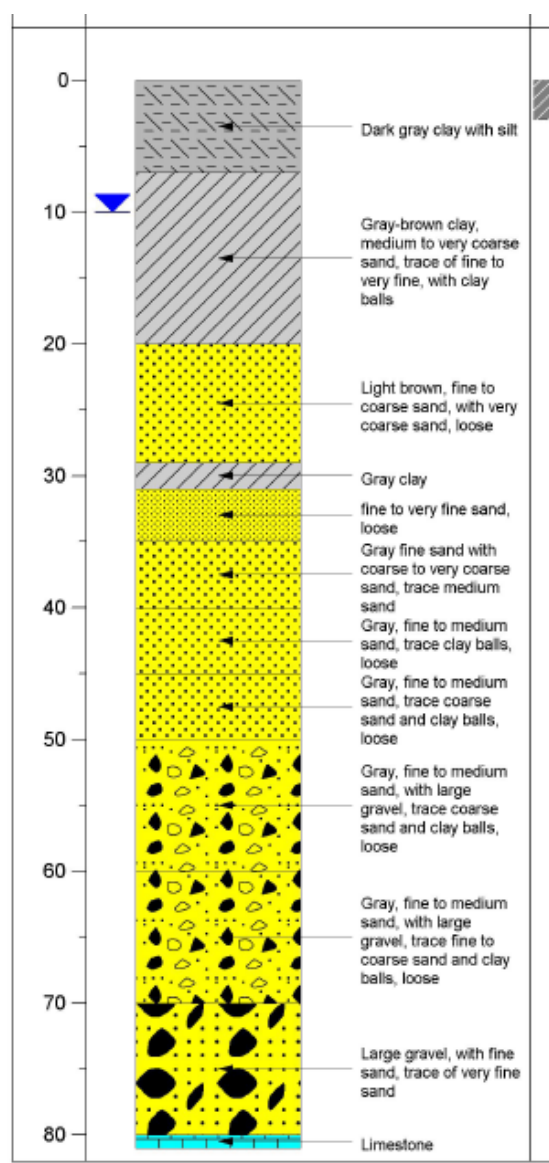
FLIGHTS



RAW DATA

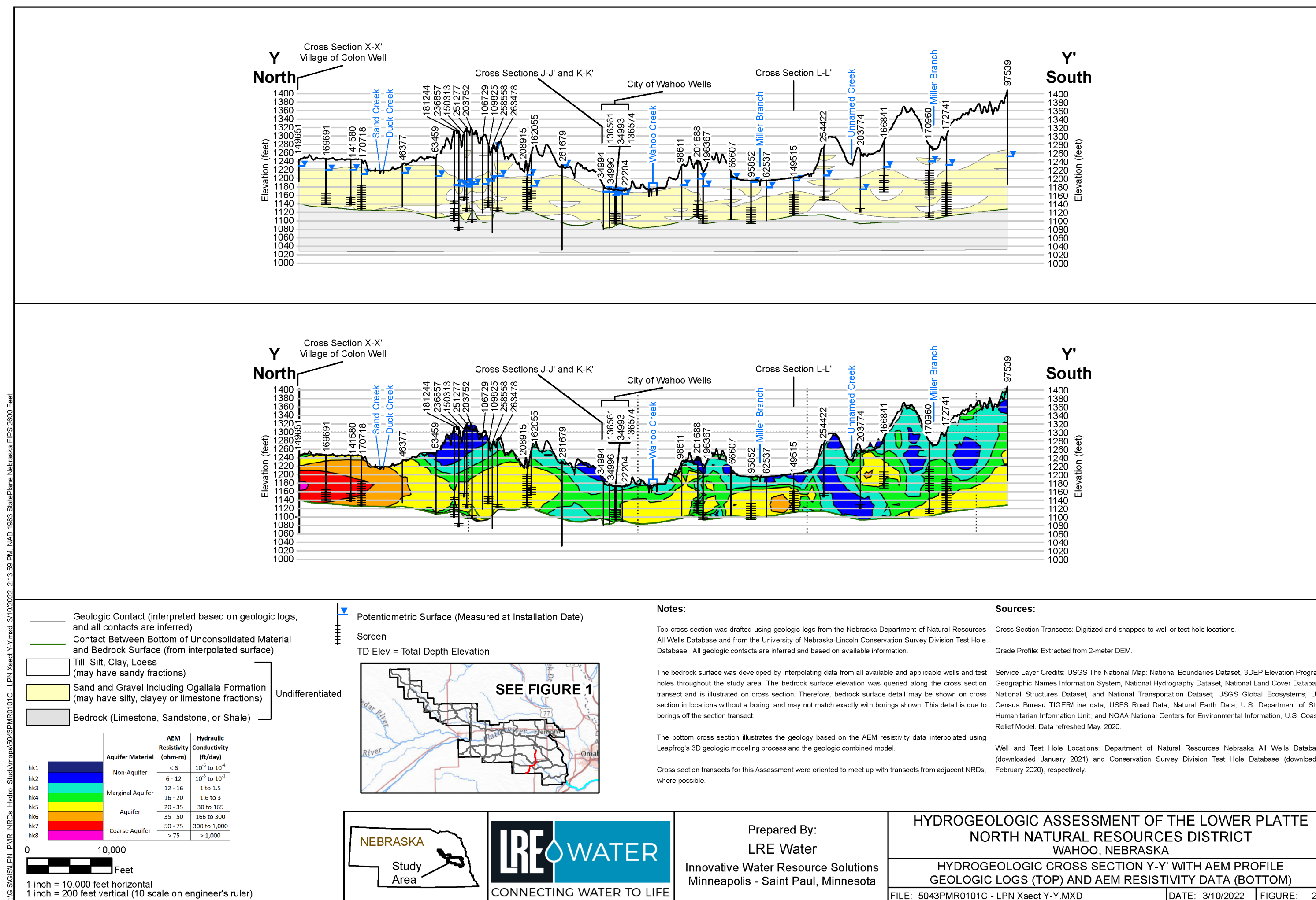
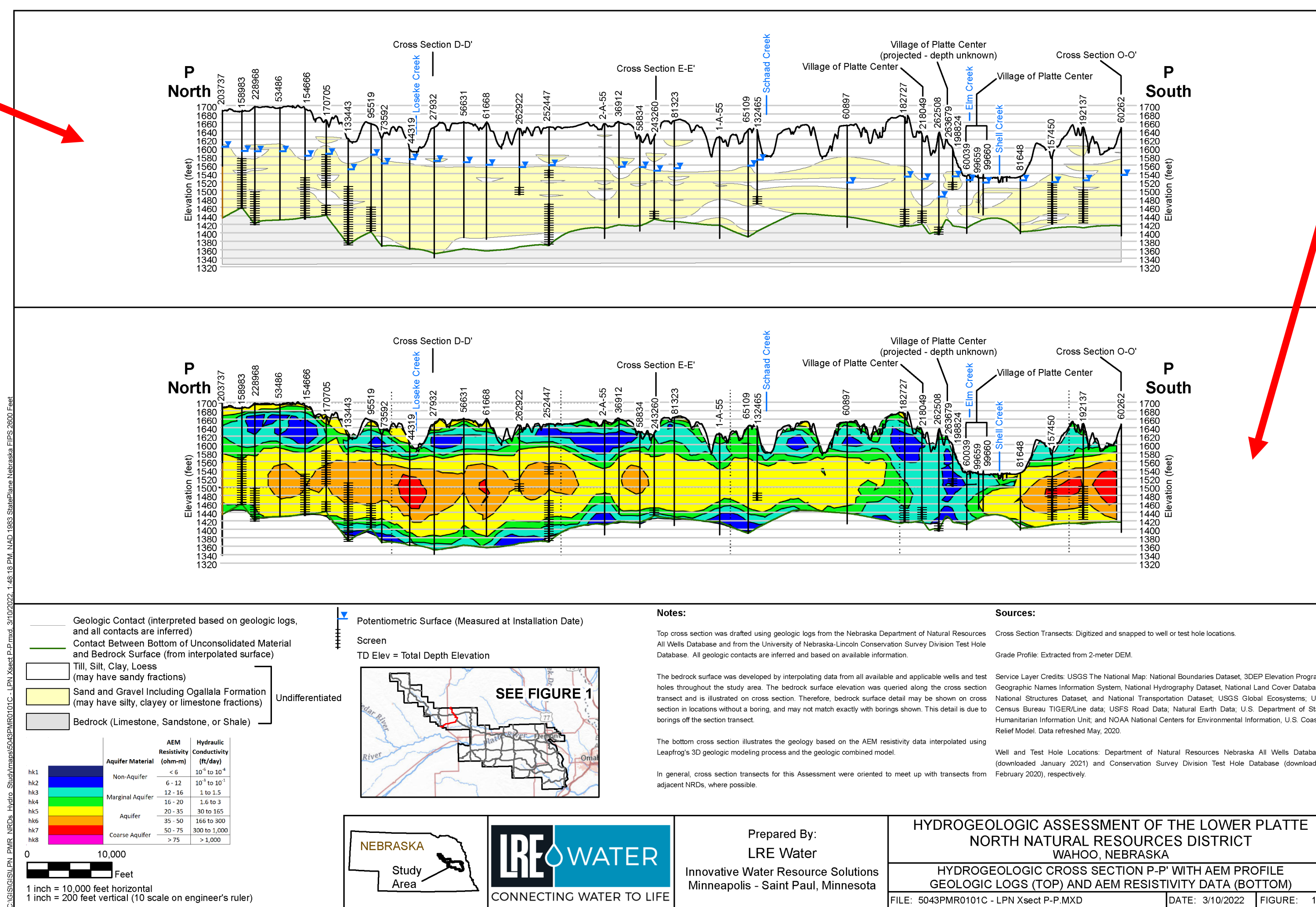


INTERPOLATION / CONCEPTUAL MODEL



BOREHOLE DESCRIPTION

LPNRD HYDROGEOLOGIC CROSS SECTIONS



**Groundwater Management Plan Update - 2024
Open House
Monday, August 26, 6:00PM – Platte Center Auditorium**

NAME	REPRESENTING	EMAIL	PHONE
Gwynn Sliva	Platte Center Board	gsliva1974@gmail.com	402-270-1499
Jessica Hake	Platte Center Board	jessica2904@live.com	402-942-2904
John Haynes	Village of Lindsay	clerk@villageoflindsay.com	402-428-4010
Matt Basley		mattbasley78@gmail.com	615-0576
Carl Grofeluesche			615-1276
Lori Uden	Citizen of Platte ^{Center}	loriwo16@hotmail.com	—
Bruno Lena	Neb Ext.	bpatiaslena@unl.edu	402-314-8558
Dave Lawrence	LPN NRD ^{DIST} ₅	nehandgunner475@icloud.com	402-992-5406
D Prochaska	Neb Ext	dprochaska2@unl.edu	402-809-1815

* 13 Total besides Jon Mohr, Ryan C. Paryl A.

Groundwater Management Plan Update - 2024

Open House

Monday, August 26, 6:00PM - ~~Platte Center Auditorium~~

Tuesday

27

Wanahoo Education Center

NAME	REPRESENTING	EMAIL	PHONE
Bob Hilger	LPN NRD	bobhilger14@hotmail	402 367 7519
JUAN & JOEL SCHRADER	self	joanschrader111@gmail.com	402-616-7144
Jon Mohr	LRE	jon.mohr@LREwater.com	402-416-4667
Bob Baitch			402-607-0005
Justin Lee	Self		402-741-1000
Kaitlyn Bargn	LPNNRD	kbargen@lpnnrd.org	402-646-0775
Bryan Shupe	NRCS	bryan.shupe@usda.gov	402-560-1016
Tyler Martin	NeDNR	tyler.martin@nebregke.gov	
Jeff Long	NeDNR		

Eric Ryan 402-41-LAN

**Groundwater Management Plan Update - 2025
Stakeholder Group Meeting #2
Thursday January 16, 5:30 – 6:30pm – Platte Center Auditorium**

NAME	REPRESENTING	EMAIL	PHONE
John Haynes	Village of Lindsay	Clerk@villageoflindsay	402 428-4010
Lyle Nohlman			
Stan Rosendahl			
Ryan Chapman	LPNNRD		
TJ Prochaska	UNL Ext.	tprochaska2@unl.edu	
David Lawrence	sub region #5 LPN Director		
Kaitlyn Borgen	LPNNRD		
Jacob Stover	LPNNRD		
Jake Maslonka	LPPNRD		
John Hannah	citizen	Johnhannahcropdoe@gmail	402-276-1456
Jon Mohr	LRE		

Groundwater Management Plan Update - 2025
Stakeholder Group Meeting #2

Thursday, January 9, 5:30 to 6:30 pm – Wahoo @ Lake Wanhoo Educational Center

NAME	REPRESENTING	EMAIL	PHONE
Bruce Williams			402 720 7410
Joan & Joel Schrader	self		
Madelin Johnson	NeDNR		
Jon Mohr	LRE	jon.mohr@LREwater.com	402-416-4667
Brian Sandersen			402-443-7081
Daryl Pender	LPNNRD		720-4036
Scott Brethmann			
Ryan Chapman	LPNNRD		
Jacob Maslonka	LPNNRD		
ERIC GOTTSCALK	LPNNRD		
Kaitlyn Bergen	LPNNRD		

GROUNDWATER MANAGEMENT PLAN

PUBLIC FEEDBACK NEEDED

The draft Groundwater Management Plan (GWMP) will be the focus of discussion at two planned Open House sessions. The goal is to obtain feedback from the public. Key topics include:

- Consideration of Groundwater Management Sub-areas
- Recommendations for evaluating future well permits
- Threats to water supplies from contamination including nitrates
- Use of standardized groundwater level hydrographs
- Review of the draft GWMP

OPEN HOUSE LOCATIONS

Thursday, January 9th, from 7:00 to 8:00 PM

- Clint Johannes Education Building east of Lake Wanahoo in Wahoo (1655 Co Rd 16)

Thursday, January 16th, from 7:00 to 8:00 PM

- Platte Center Auditorium (315 4th Street)

This is a great chance for community members, property owners, and agricultural producers to voice their opinions and contribute to the sustainable management of our groundwater resources.



**LOWER PLATTE NORTH
Natural Resources District**

CONTACT INFORMATION

**Daryl Andersen
Water Resources Manager
(402) 443-4675
dandersen@lpnrd.org**

For Immediate Release

Contact: Lower Platte North Natural Resources District
Daryl Andersen
511 Commercial Park Rd
Wahoo, NE 68066
Phone: 402-443-4675
Email: dandersen@lpnnrd.org
Date: December 18, 2024

Upcoming Open House Meetings on Groundwater Management

The **draft Groundwater Management Plan (GWMP)** for the Lower Platte North Natural Resources District (LPNNRD) will be the main topic of discussion at two public Open House meetings in January. Since February 2024, LRE Water, a water resources consulting firm, has been assisting LPNNRD staff in reviewing the existing 1995 GWMP to identify priority topics. These include:

- Reviewing triggers for water quantity
- Discussing threats to water supplies from contamination including nitrates
- Establishing groundwater management aquifer sub-areas
- Standardizing water level hydrographs
- Considering additional data to support future requests for variances to expand irrigated acres or other high-capacity well use

Once approved in early 2025, the GWMP will provide a vision to refine groundwater management, focusing on safeguarding public health and ensuring a long-term groundwater supply for public water suppliers and private wells.

Why Attend?

The Open House meetings are a great opportunity for representatives of villages, cities, agricultural producers, businesses, and interested citizens to learn more about the GWMP and provide feedback on the future of groundwater management. Your participation is crucial in shaping policies that will impact everyone's water resources.

Meeting Details

- **Thursday, January 9th, from 7:00 to 8:00 PM** at the Clint Johannes Education Building east of Lake Wanhoo in Wahoo (1655 Co Rd 16)
- **Thursday, January 16th, from 7:00 to 8:00 PM** at the Platte Center Auditorium (315 4th Street)

If you are unable to attend one of the Open House meetings, please contact Daryl Andersen at 402-443-4675 or dandersen@lpnnrd.org to provide comments or input.

This is a fantastic chance to get involved and help shape the future of groundwater management in the district!

Groundwater Management Plan Update - 2025
Open House
Thursday, January 16, 7:00PM – Platte Center Auditorium

NAME	REPRESENTING	EMAIL	PHONE
Jacob Stover	LPNNRD		
Kaitlyn Borgen	LPNNRD		
Jake Mastanka	LPNNRD		
Bryan Shupe	NKCS		
Jim Stock			
Joe Eisenmenger			
Bill Schaad			
Kevin Kalweit			
Juni's Jedlika		CLJedlika@gmail.com	
Ellen Mohrman			

Groundwater Management Plan Update - 2025
Open House
Thursday, January 9, 7:00PM – Wanahoo Education Center

NAME	REPRESENTING	EMAIL	PHONE
Kevin Gustafson	LOWER LOUP	kgustafson@llnr.d.org	308 730 2624
Nancy Meyer	myself	nmeyer@istardes.com	402.720.1058
Kaitlyn Borgen	LPNND		
Jon Mohr	LRE		
Ryan Chapman	LPNND		
Madeline Johnson	NeDNR		
Jamy Anderson	<u>LPNND</u>		

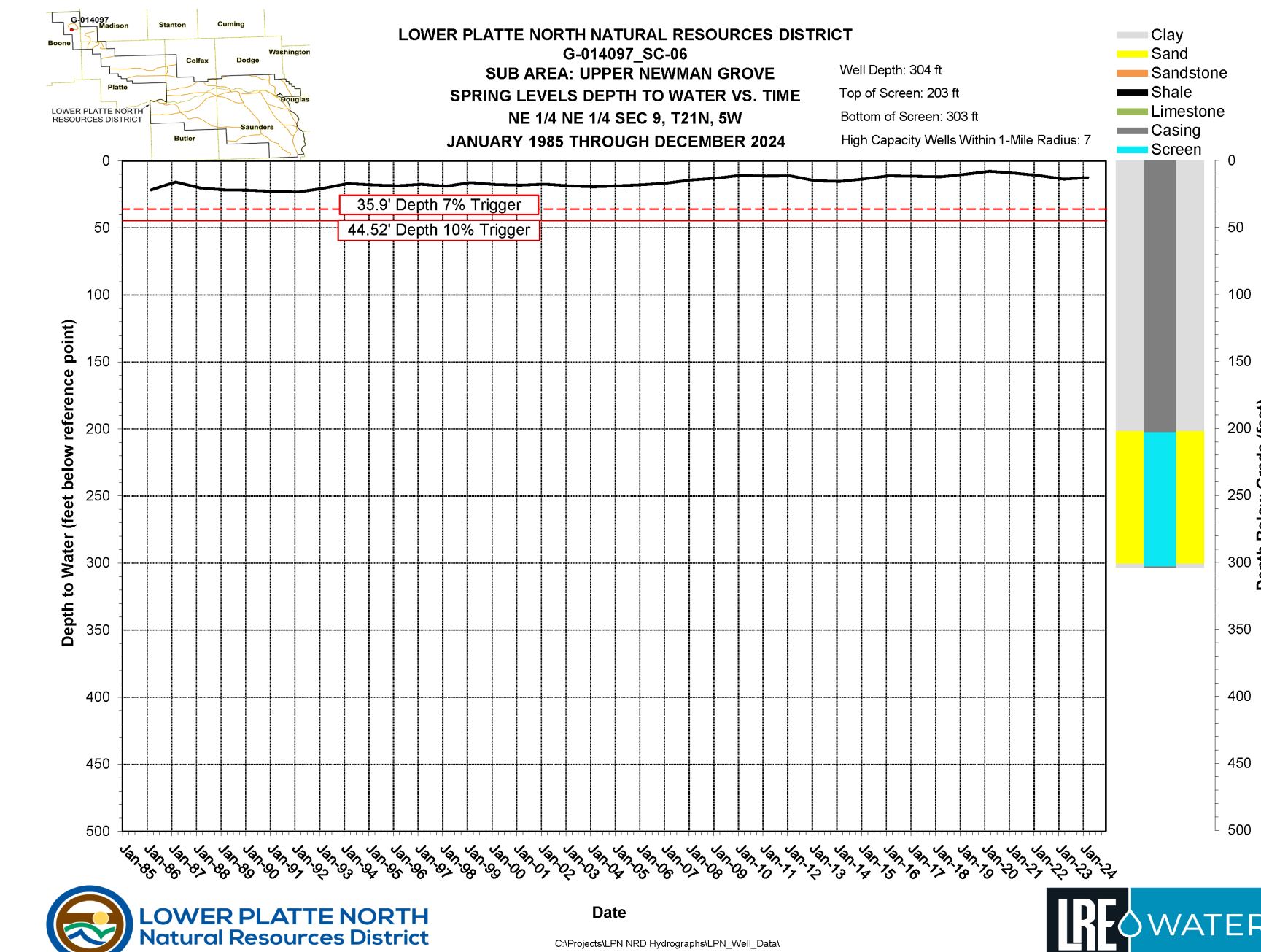
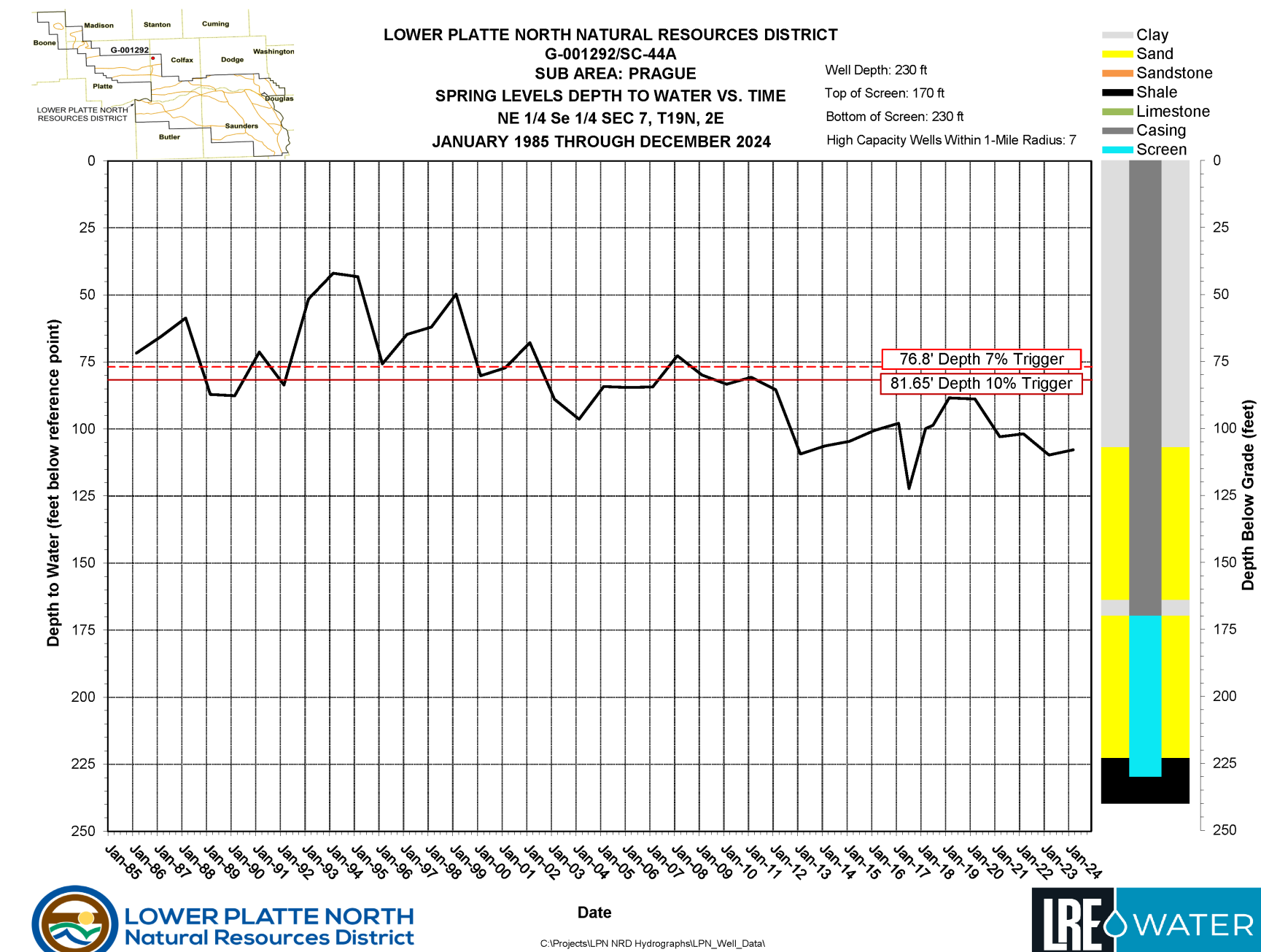
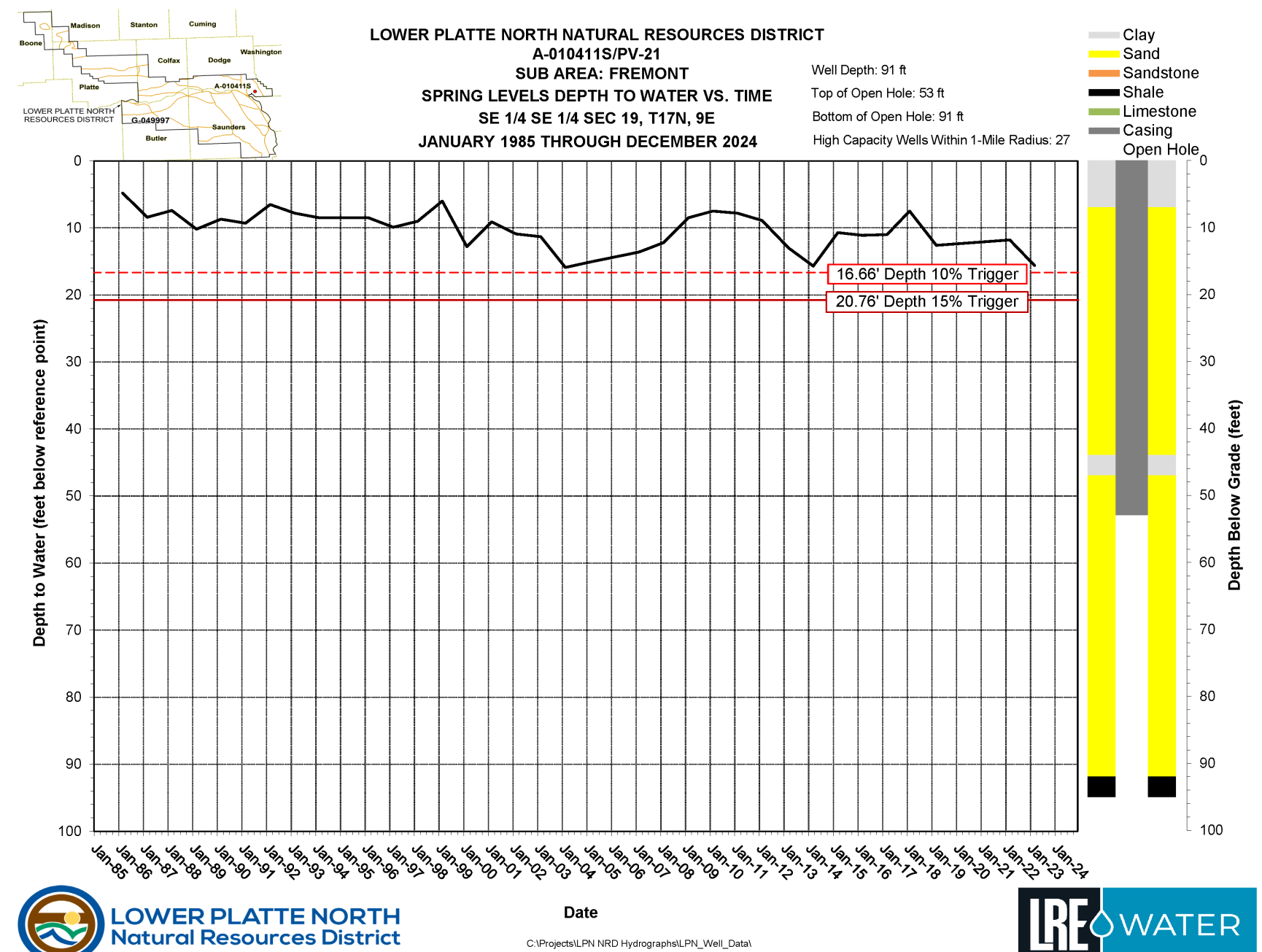
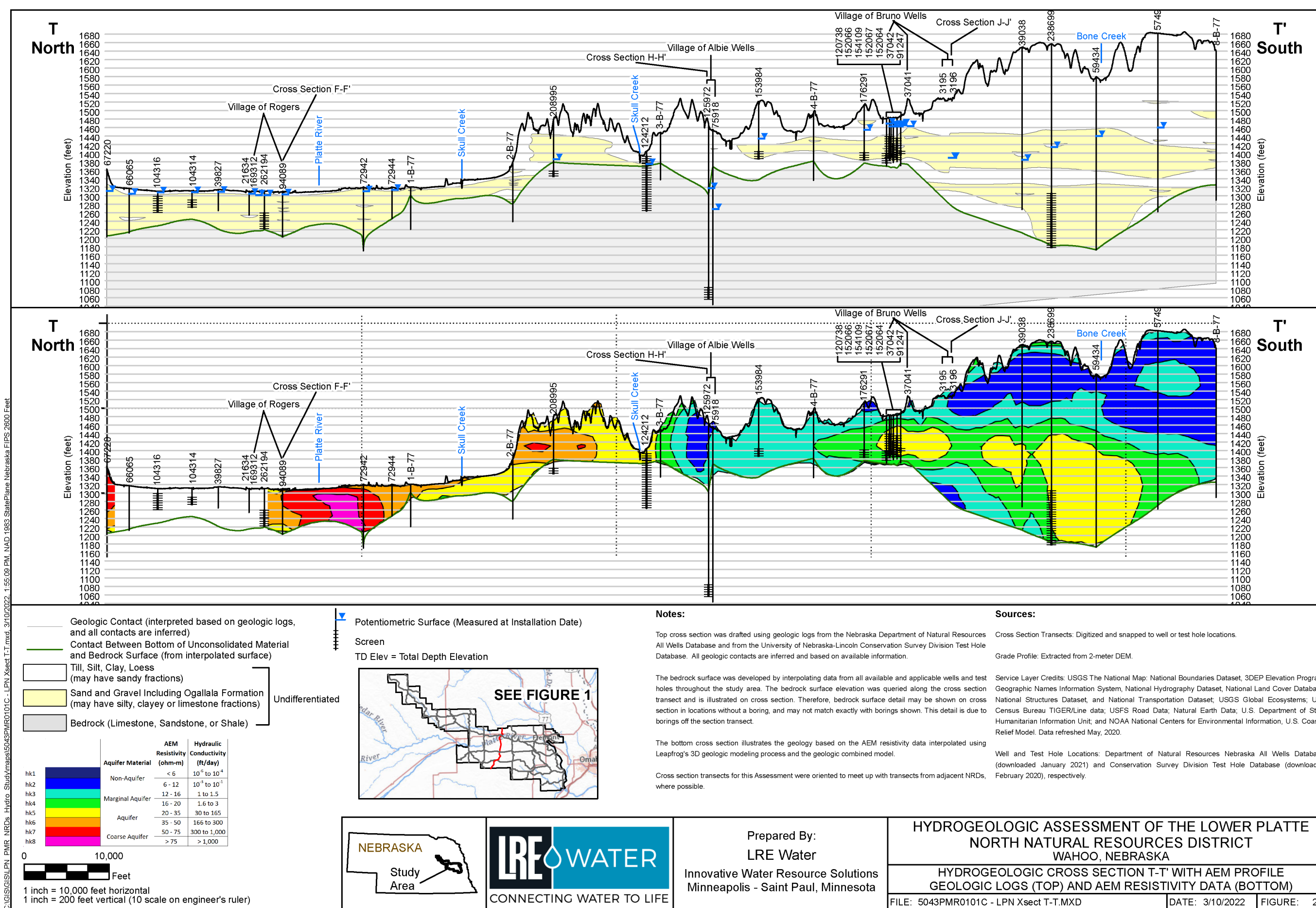
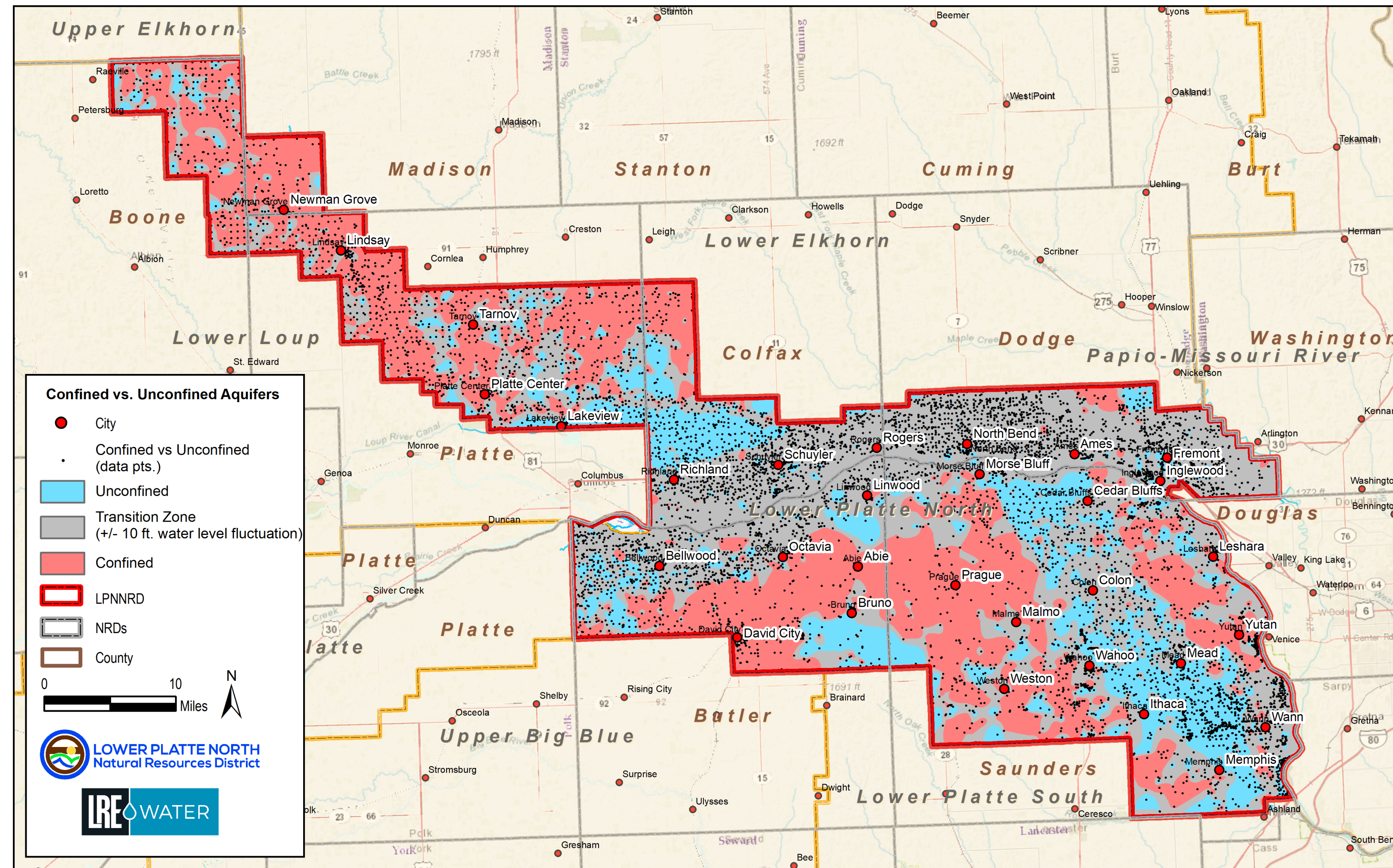
CONFINED VS. UNCONFINED AQUIFER SYSTEMS

CONFINED AQUIFERS

- Groundwater which is sandwiched between impermeable layers
- Due to the confinement, water is under pressure and can rise above the top of the aquifer
- Recharge is slower and more limited
- The top of the saturated zone is called the 'water level'

UNCONFINED AQUIFERS

- These aquifers have a permeable layer above, allowing for direct interaction with the land surface and surface water
- The top of the saturated zone is called a 'water table'
- The water table fluctuates with atmospheric pressure
- Often, the water table is hydrologically connected to surface water



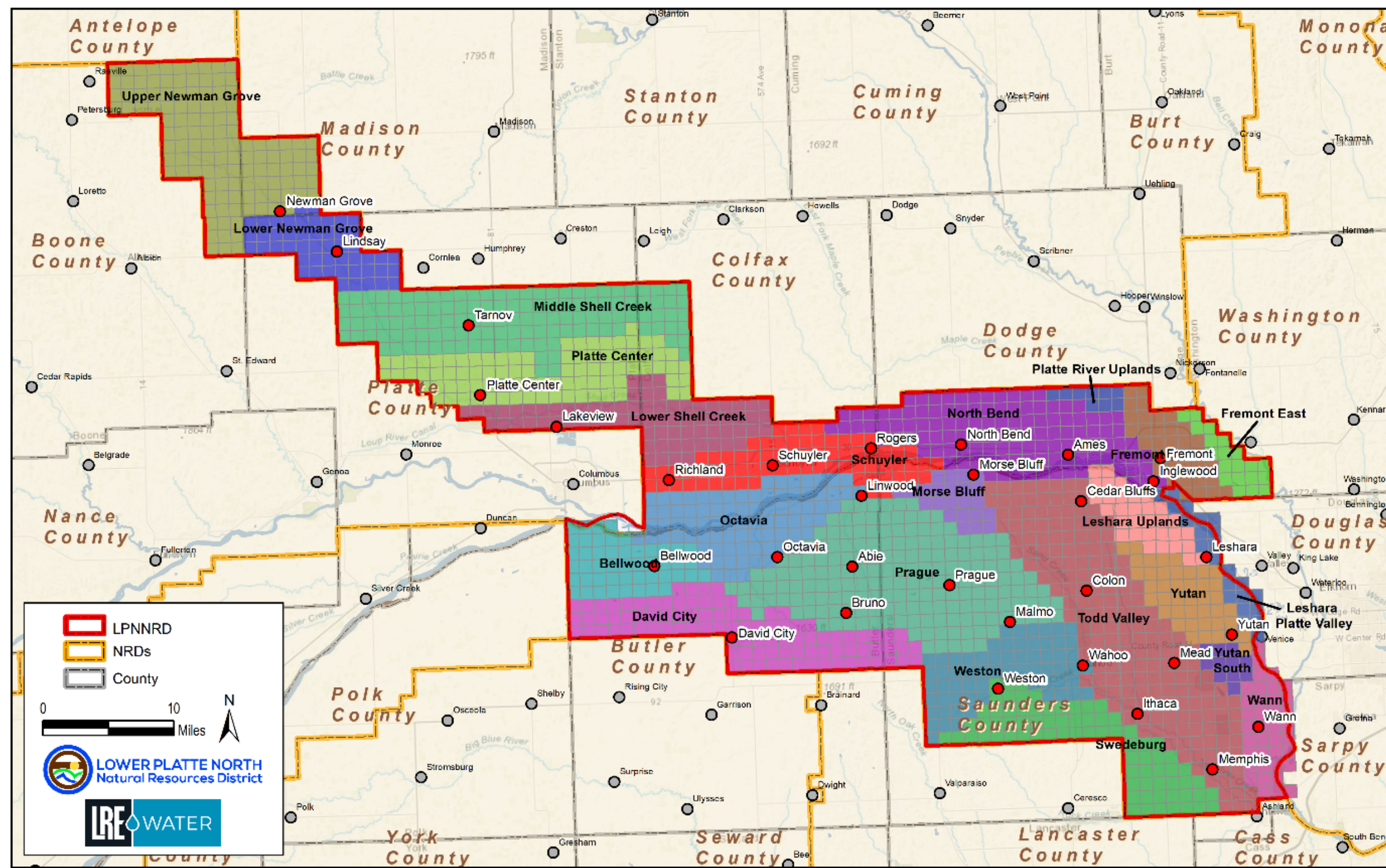
- A hydrograph from an unconfined aquifer
- Water table within Principal Aquifer
- Sustainable aquifer (pumping <= recharge)

- Located in Special Quantity Subarea #2 (Platte/Colfax)
- Example of a real situation where over pumping has transitioned the system from a confined system to an unconfined system
- Unsustainable aquifer system (pumping > recharge)
- Improvements occurred after 2016 rules put in place

- Example of a confined aquifer
- Water level above Principal Aquifer
- Sustainable aquifer system (pumping <= recharge)

PLAN RECOMMENDATIONS FROM LRE WATER

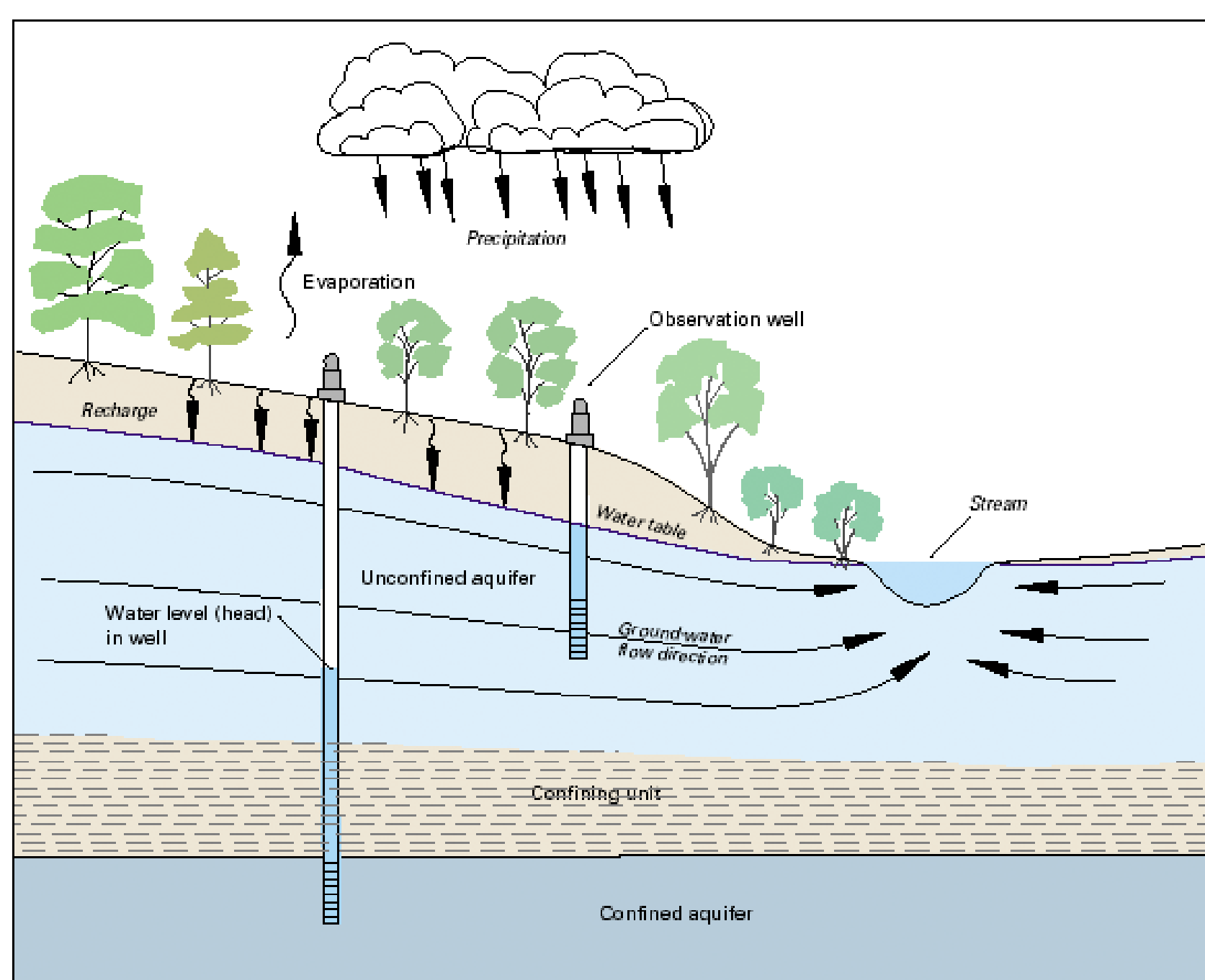
IMPLEMENT SUBAREAS



- Subareas are mostly based upon thickness of the aquifer and topography
- Allow for a focused approach to address quality or quantity concerns
- Future Groundwater Management Areas could include only parts of a subarea, or cross boundaries of multiple subareas

WATER QUANTITY TRIGGER CONSIDERATIONS

- Consider eliminating the percent decline for unconfined aquifers to define a Groundwater Management Area (GWMA), but utilize decline as a criteria (have not been used in past to set a GWMA)
- Rely on qualitative groundwater level trend analysis and relation to Integrated Management Plan (IMP) monitoring and goals
- Address specific areas of concerns with Groundwater Management Areas or Special Quantity Sub Areas when impactful declines are observed
- Considering the use of a numerical groundwater flow model to establish triggers, if retained
- For confined aquifers, consider a qualitative trigger, rather than percent decline (e.g. 50% threshold of remaining hydraulic head as a trigger)
- Expand the Monitoring Program and review seasonal water level trends



Disclaimer: The recommendations provided by LRE Water are preliminary and represent our professional opinions. These recommendations are subject to thorough review and vetting by the LPNNRD staff and Board of Directors. Additionally, there will be an opportunity for public review and input. Only the recommendations that are deemed appropriate by the LPNNRD will be included in the GWMP.

REFINEMENT OF VARIANCE SCORING SPREADSHEET

CURRENT SCORING SHEET CRITERIA

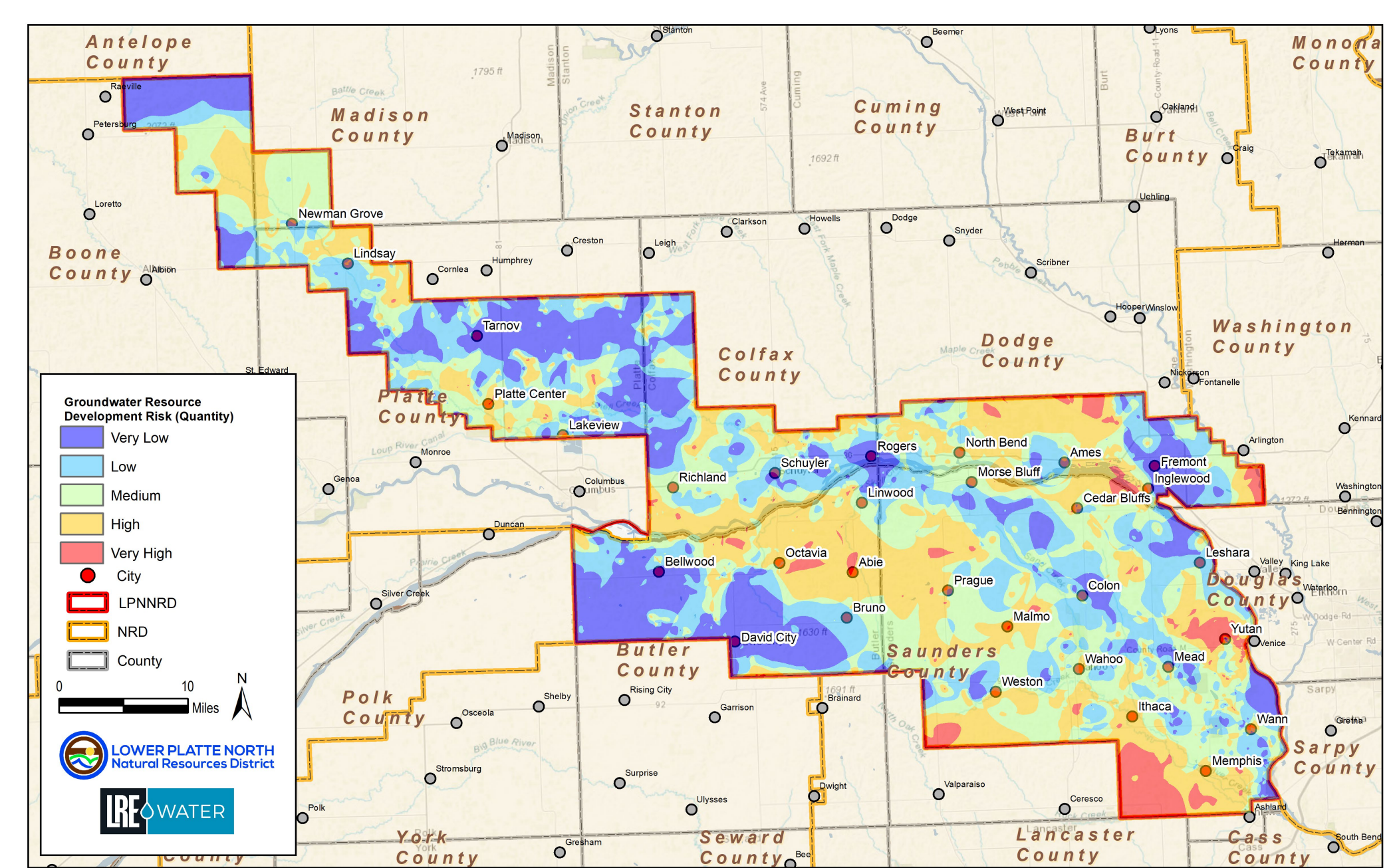
- New Consumptive Use (AF/YR)
- Land Class
- Stream Depletion Factor
- Saturated Thickness
- Specific Yield
- Transmissivity
- Irrigation System Type
- Additional Points (variable rate irrigation, chemigation, etc.)

ADDITIONAL CRITERIA FOR CONSIDERATION

- Use of Resource Development Risk Map
- Review ranges of New Consumptive Use
- Create separate sheet for confined and unconfined
 - Apply specific yield and saturated thickness to unconfined
 - Apply aquifer thickness, storativity, and available head for confined
- Well density (irrigation and domestic)
- Water level trends
- Nitrate concentrations

OTHER REVIEW CRITERIA AND PROCEDURES FOR CONSIDERATION

- Establish a radius around wells to obtain well logs for review
- Depending upon score, conduct a limited desktop assessment
- Provide applicant with a scoring summary and what additional data is required with technical justification
- Complete test holes prior to issue the variance/permit, if necessary
- Require an aquifer pumping test or capacity test, if necessary

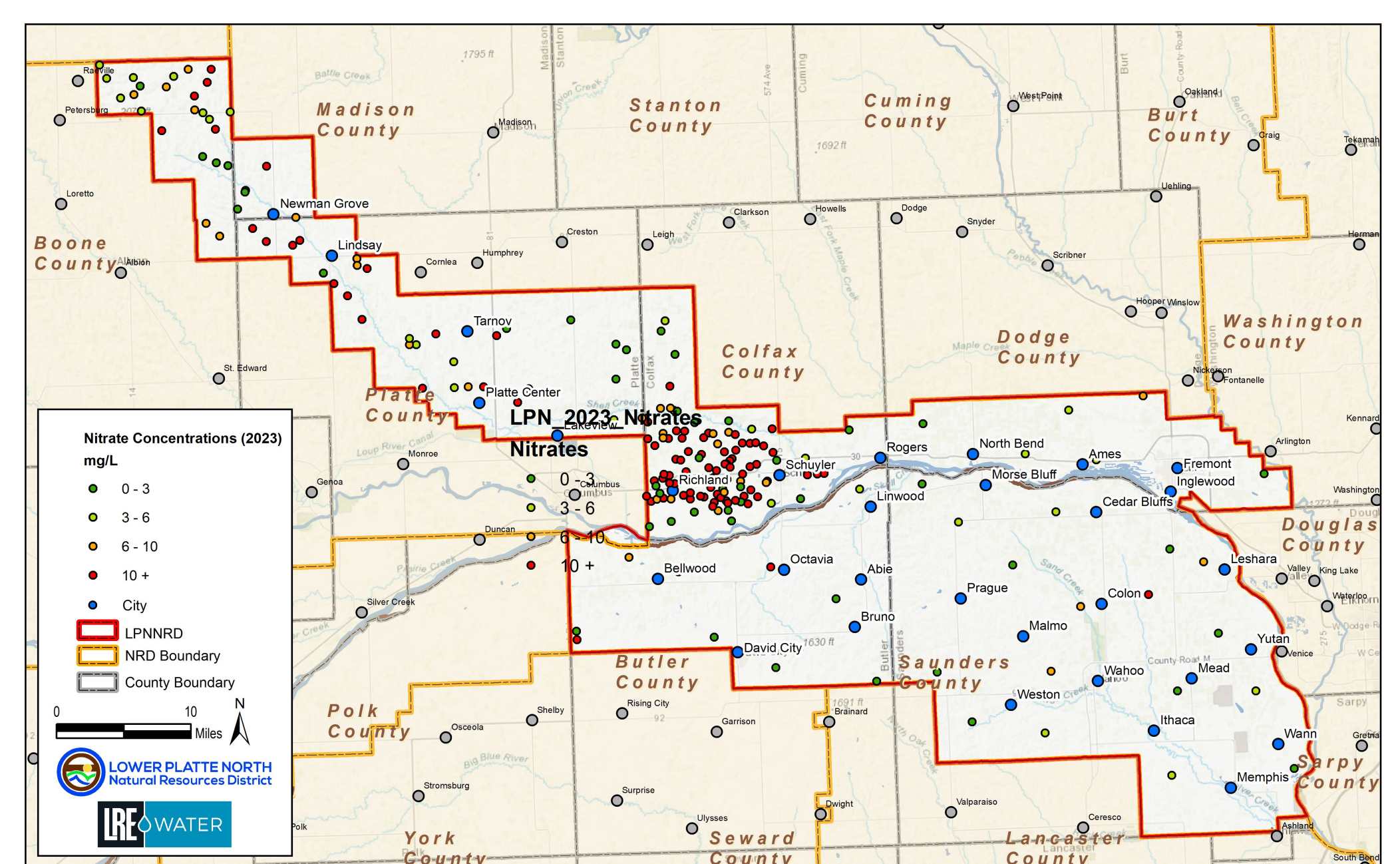


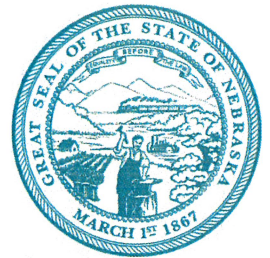
WATER QUALITY TRIGGERS CONSIDERATIONS

PUBLIC HEALTH AND ECONOMIC EFFECTS OF NITRATES (UNMC Research)

- 1) Health Risk - High concentrations of nitrates in drinking water have been linked to various adverse health outcomes, including cancer, thyroid disease, and others
- 2) Cancer and Birth Defects - Studies have shown a significant association between high levels of certain cancers, such as pediatric brain cancer, kidney cancer, bladder cancer, and non-Hodgkin lymphoma.
- 3) Economic Impact - Cost associated with health effects. Public water suppliers treating water and/or drilling new supply wells.

NITRATE TRIGGER (PPM)	PHASE I	PHASE II	PHASE III	PHASE IV
LOWER PLATTE NORTH	0 - 8	8 - 10	10 - 15	> 15
LOWER ELKHORN (NORFOLK)	0 to 5	5 to 9	> 9	N/A
PAPIO-MISSOURI RIVER (OMAHA)	0 to 5	5 to 8	> 8	N/A
LOWER PLATTE SOUTH (LINCOLN)	0 to 7.5	7.5 to 10	> 10	N/A
LOWER LOUP (ORD)	0 to 6.5	> 6.5	N/A	N/A





January 21, 2026

Eric Gottschalk, General Manager
egottschalk@lpnnrd.org
Lower Platte North NRD
1616 County Road 17,
Wahoo, NE 68066

Sent via electronic mail only

RE: Review of LPNNRD NRD Revised 2026 Groundwater Management Plan (GWMP)

Dear Mr. Gottschalk,

Thank you for providing the Department of Water, Energy, and Environment (Department) with a copy of the revised Lower Platte North Natural Resources District's 2026 Groundwater Management Plan (GWMP), received by the Department on October 22, 2025. In accordance with Neb. Rev. Stat. §§ 46-709 through 46-711, the Department is providing our review to ensure the best available studies, data, and information were utilized and considered and that the plan is supported by and is a reasonable application of such information. The Department's comments are provided below for your consideration and as official testimony in accordance with Neb. Rev. Stat. § 46-743.

The Department appreciates the District's efforts and requirement to update their Plan for efficient management and recognizes the authority of the District to make necessary interpretations of Neb. Rev. Stat. § 46-709. Moreover, the Department commends the steps that the District has taken to proactively manage groundwater resources through its many planning activities, including steps taken in implementing our jointly developed integrated management plan.

The Department has reviewed the 2026 Groundwater Management Plan and find it to be in accordance with state policies and plans and therefore, approve the plan. Even so, there are comments from the Department's Drinking Water Division, and Water Planning Division which are provided for your consideration in future updates to your Groundwater Management Plan or to assist the District in pursuing voluntary measures to address water quality issues found in the District.

To complement the Plan's emphasis on protecting the District's broad agricultural landscape, the Department encourages several proactive steps that would further safeguard public and private drinking water supplies. The following recommendations are made to further the joint goals of the District and Department.

The Department encourages the District to continue its work with Communities to explore project funding through the Department's Source Water Protection Grants to implement Best Management Practices within Wellhead Protection Areas. While the following comments pertain to the Groundwater Management Plan, the Department encourages the District's implementation of Source Water Protection projects which could address many of the following comments through proactive voluntary efforts rather than regulatory measures:

- The Department's Statewide Nitrate Study produced individual nitrate summaries for each community and non-transient non-community Public Water System. The Department would like to review the summaries with the District, to ensure mutual understanding of the information and discuss approaches that could be implemented to support increased levels of protection for those Public Water Systems.
- Please consider incorporating municipal well data, in addition to the District's network wells, into the plan's expansive testing approach. The distribution of wells across the District, as shown in the Groundwater Management Plan, illustrates some information gaps within the District. A broader dataset may help to identify potential focus areas and support more appropriate responses, when warranted.
- Within areas of high nitrate levels, the Department encourages the District to support vulnerable residents (e.g. pregnant people and infants) with information that identifies available water testing resources and alternative sources of drinking water (e.g. bottled water) and treatment options, such as reverse-osmosis.

Because the above comments relating to water quality affect multiple divisions and have considerable overlap, the Department offers to set up a meeting to discuss any questions or concerns you may have regarding these comments. If the District would like to meet, please contact Tyler Martin at tyler.martin@nebraska.gov or (402) 471-3931 to set up a meeting.

Please continue to provide us with any future revisions and updates as required by Neb. Rev. Stat. §§ 46-709 through 46-711, which you may submit electronically by sending it to DWEE.ecmupload@nebraska.gov. Thank you for providing this opportunity to review the GWMP. We look forward to continuing to work with the District on these and many other important matters into the future.

Sincerely,

Nebraska Department of Water, Energy, and Environment



Matthew Manning, P.E., J.D., Chief Water Officer

cc: Ryan Chapman, Lower Platte North NRD Assistant Manager, rchapman@lpnrd.org
Daryl Andersen, Lower Platte North NRD Water Resources Manager, dandersen@lpnrd.org
Jennifer J. Schellpeper, Water Planning Division Manager, Jennifer.Schellpeper@nebraska.gov
Tyler Martin, Lower Platte Basin Coordinator, tyler.martin@nebraska.gov
Laura Johnson, Drinking Water Division Administrator, Laura.R.Johnson@nebraska.gov



January 8, 2026
 Invoice No: 32549

Invoice Total:	\$4,252.75
-----------------------	-------------------

Daryl Andersen
 Lower Platte North NRD
 511 Commercial Park Road
 Wahoo, NE 68066-0126

Please Remit To:
LRE Water
1221 Auraria Pkwy
Denver, CO 80204
(303) 455-9589
billing@LREwater.com

Invoice Email: dandersen@lpnrd.org
 Project No.: 5036LPN07
 Project Name: LPNNRD Scoring Sheets Quantity Areas

Professional Services through December 31, 2025

Task 1 Scoring Sheets

Professional Personnel

	Hours	Rate	Amount
Hume, David	1.00	255.00	255.00
Mohr, Jonathan	5.50	207.00	1,138.50
Sopiwnik, Roscoe	1.00	235.00	235.00
Tiensvold, Logan	.25	147.00	36.75
Totals	7.75		1,665.25

Total Labor \$1,665.25

Total this Task \$1,665.25

Task 2 Revised Criteria for Est. Quantity Mngmt

Professional Personnel

	Hours	Rate	Amount
Mohr, Jonathan	8.50	207.00	1,759.50
Totals	8.50		1,759.50

Total Labor \$1,759.50

Total this Task \$1,759.50

Task 3 GWMP Resubmission Report

Professional Personnel

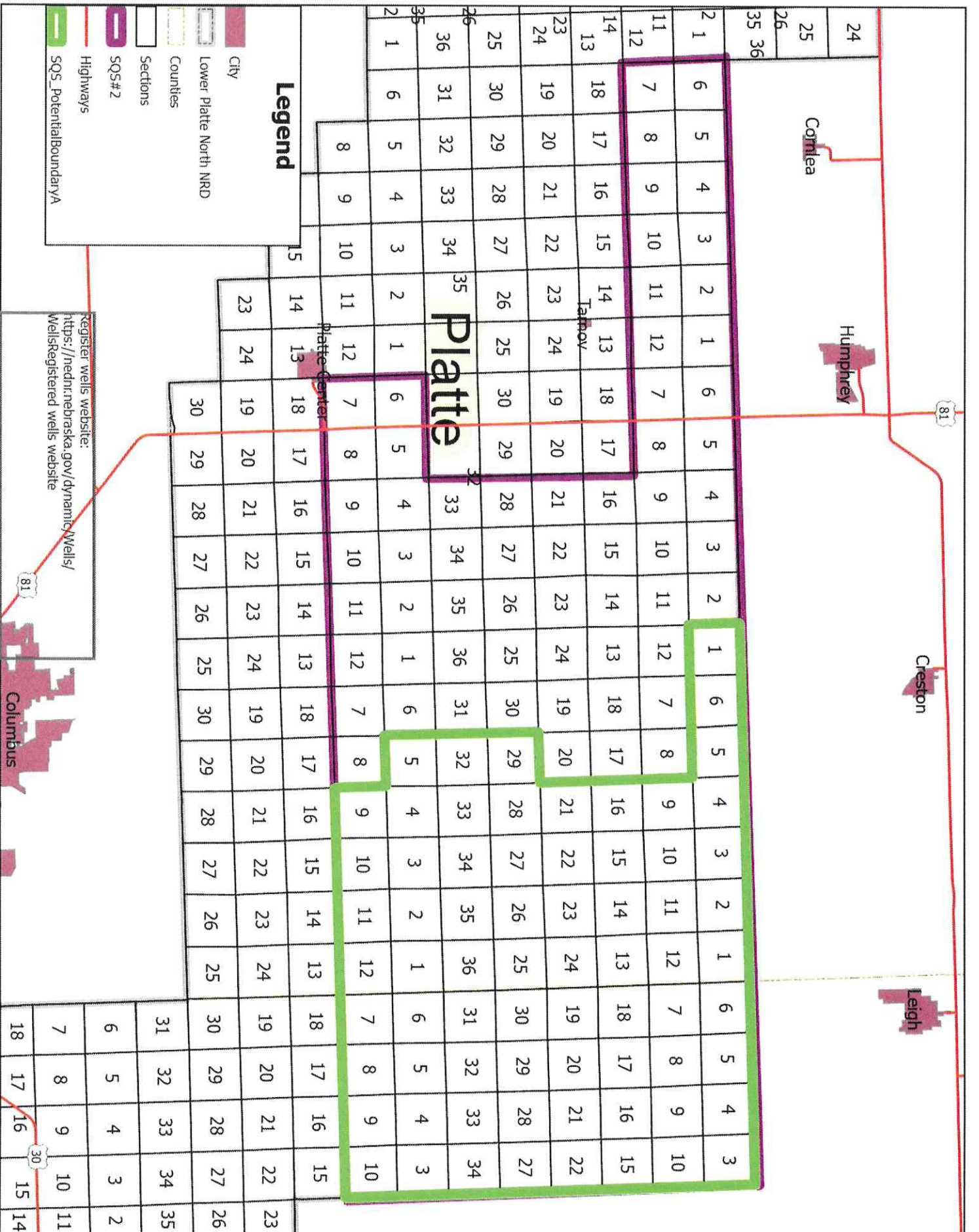
	Hours	Rate	Amount
Mohr, Jonathan	4.00	207.00	828.00
Totals	4.00		828.00

Total Labor \$828.00

Total this Task **\$828.00**

Total this Invoice **\$4,252.75**

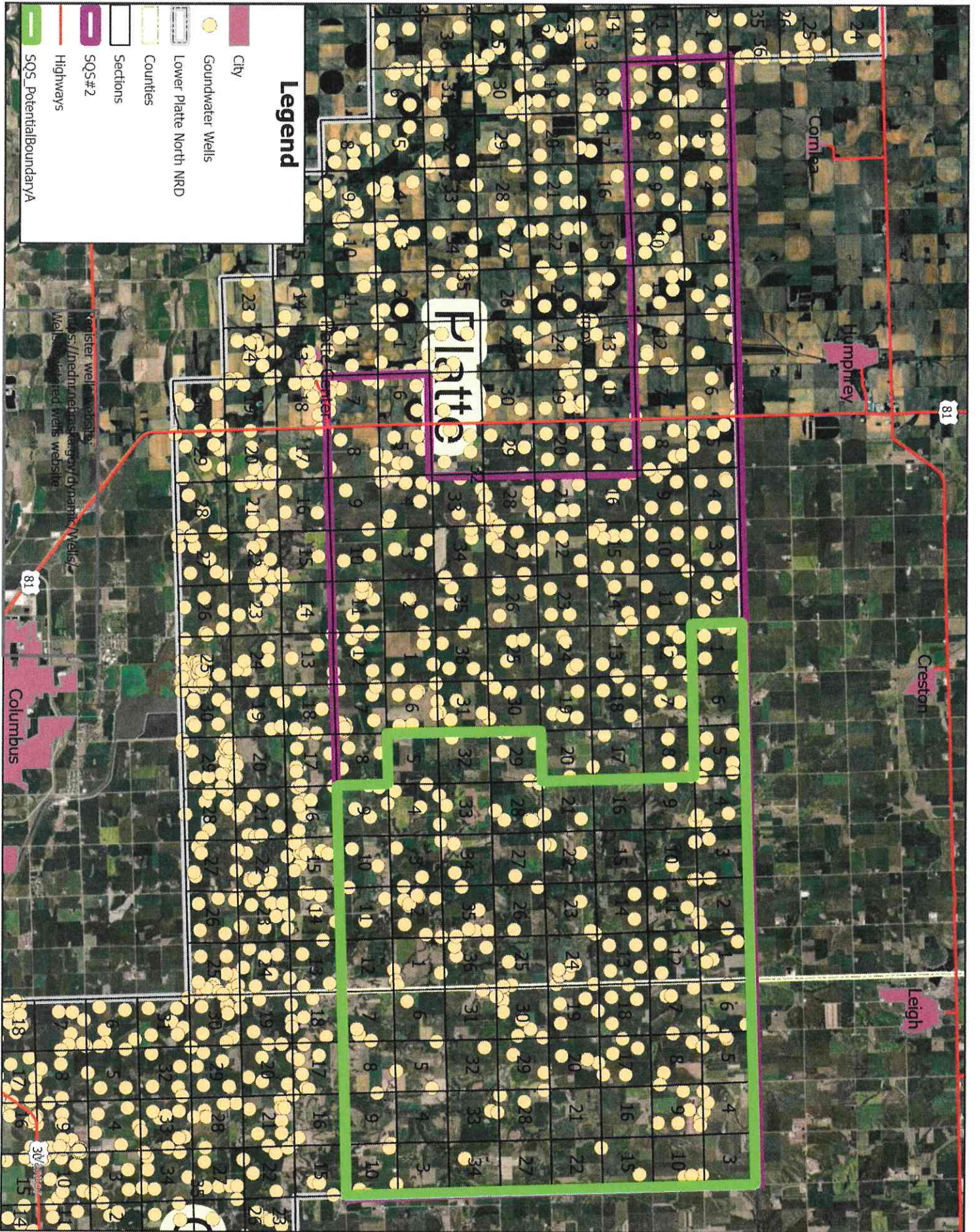




24	Cornlea										Humphrey										Creston										Leigh									
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26																																								
35																																								
36																																								

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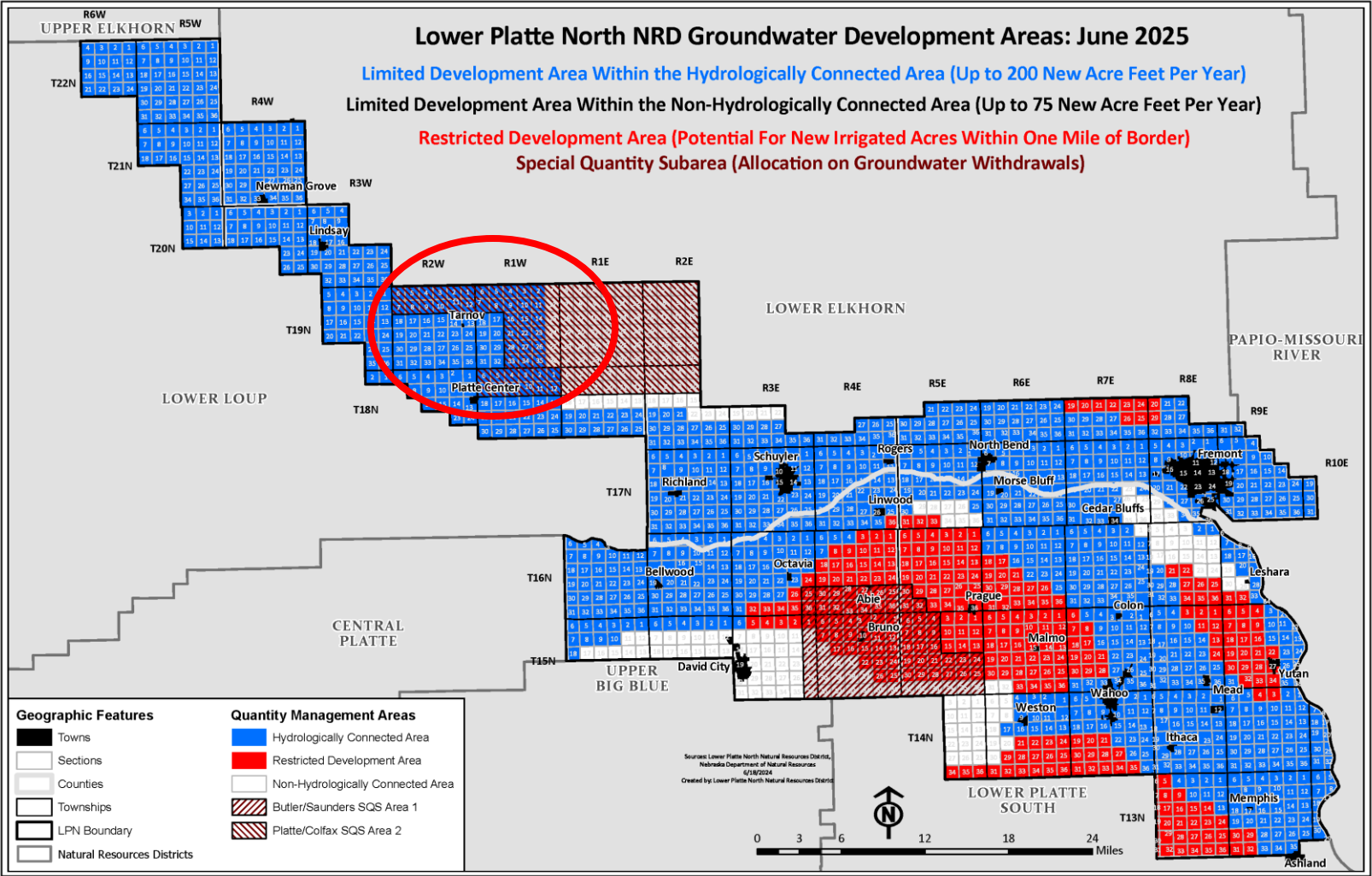
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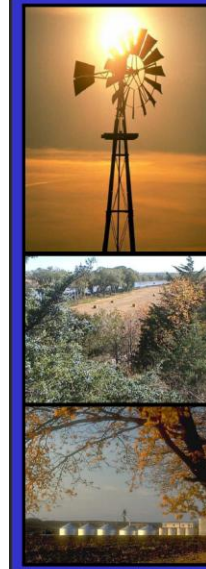
PLATTE-COLFAX SQS DISCUSSION

PLATTE/COLFAX SQS

- Existing management practices in place
- Limited Development Area in western portions



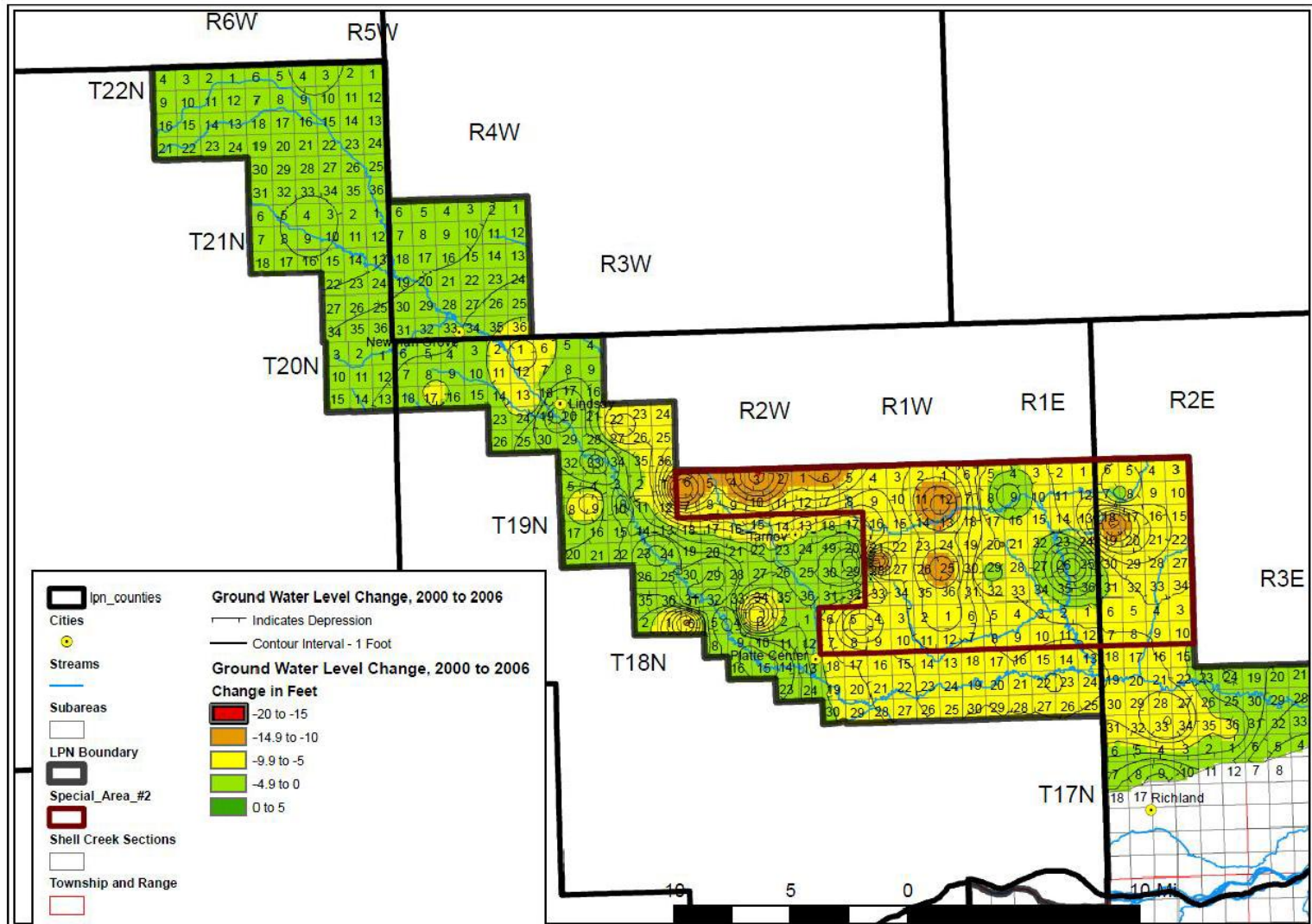
ESTABLISHMENT OF SQS AREAS



Lower Platte
North NRD

*Special Quantity Ground
Water Management
Areas*

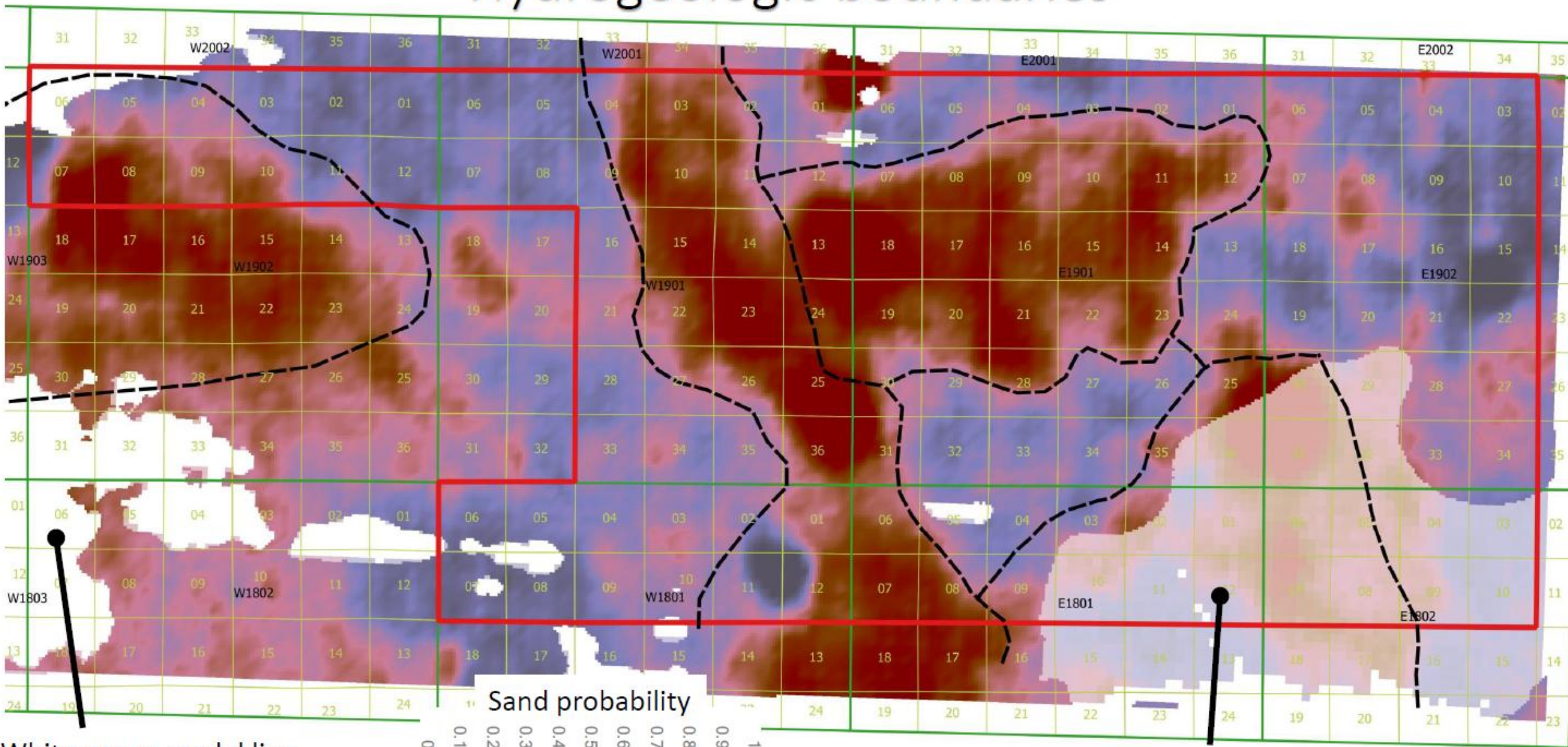
LPNNRD Public Hearing
January 13, 2014



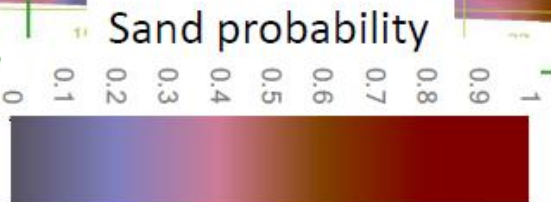
Platte-Colfax Special Quantity Subarea

UNL EVALUATION

Hydrogeologic boundaries

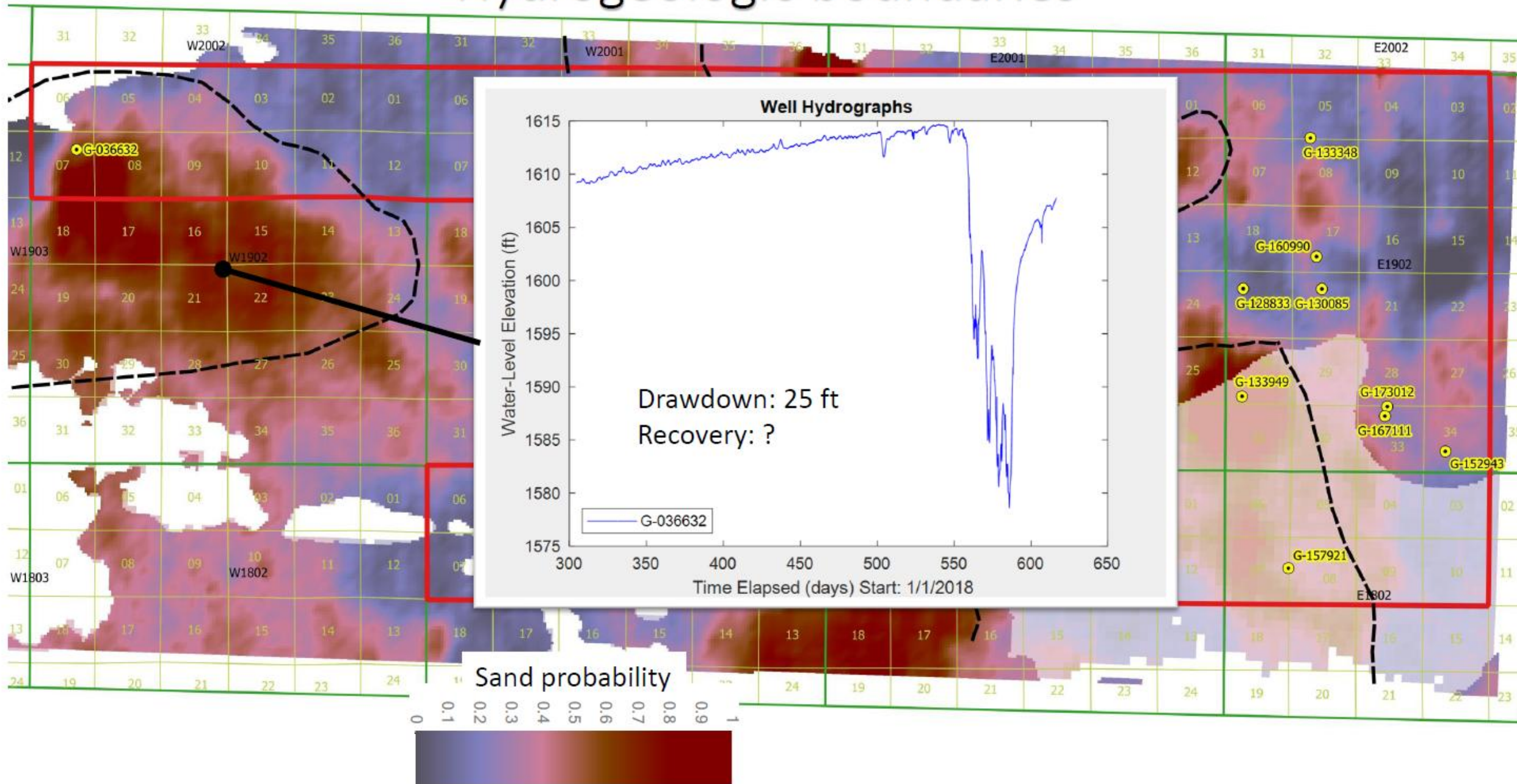


White areas: model lies below bedrock surface

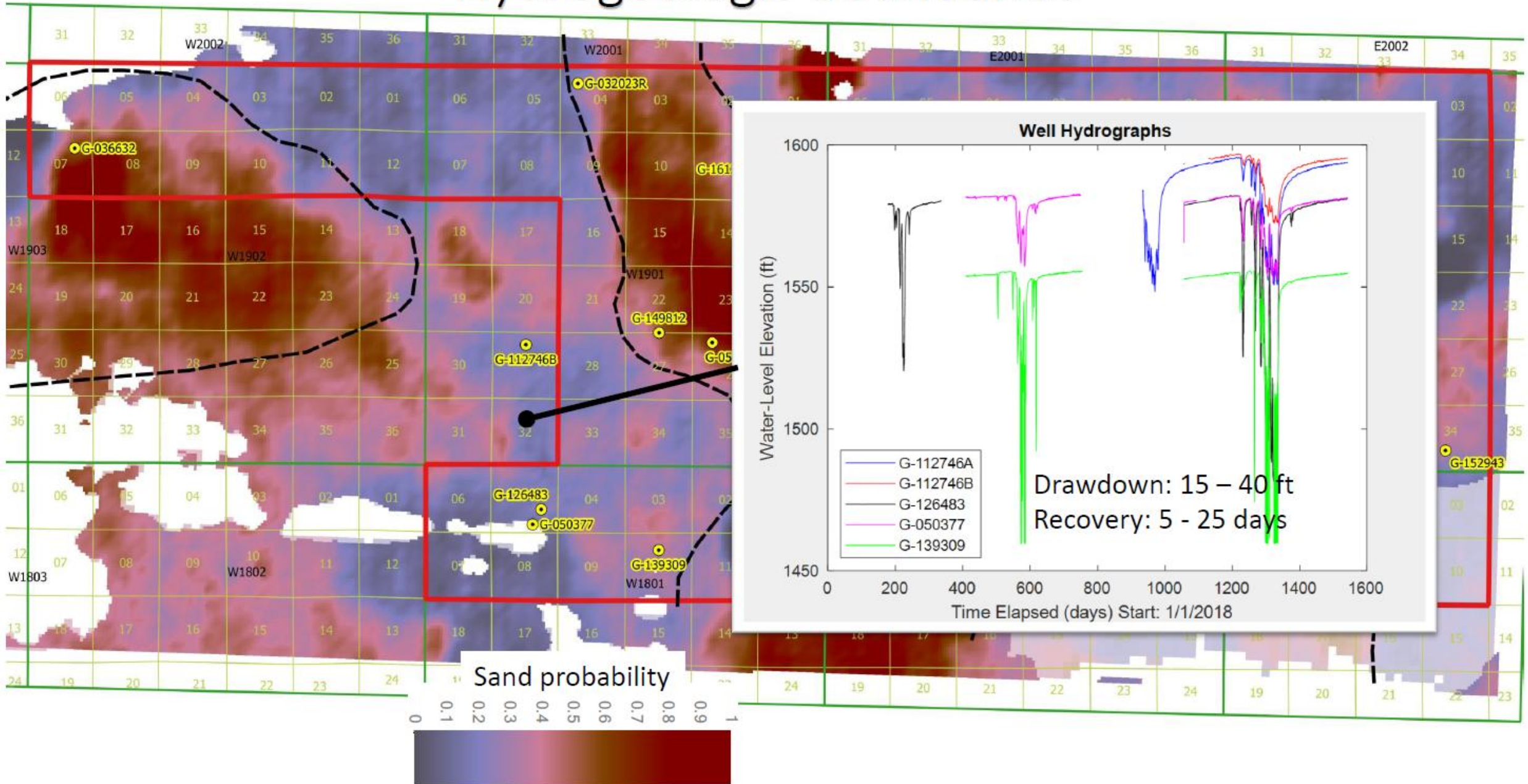


Grayed areas: model lies above water level surface

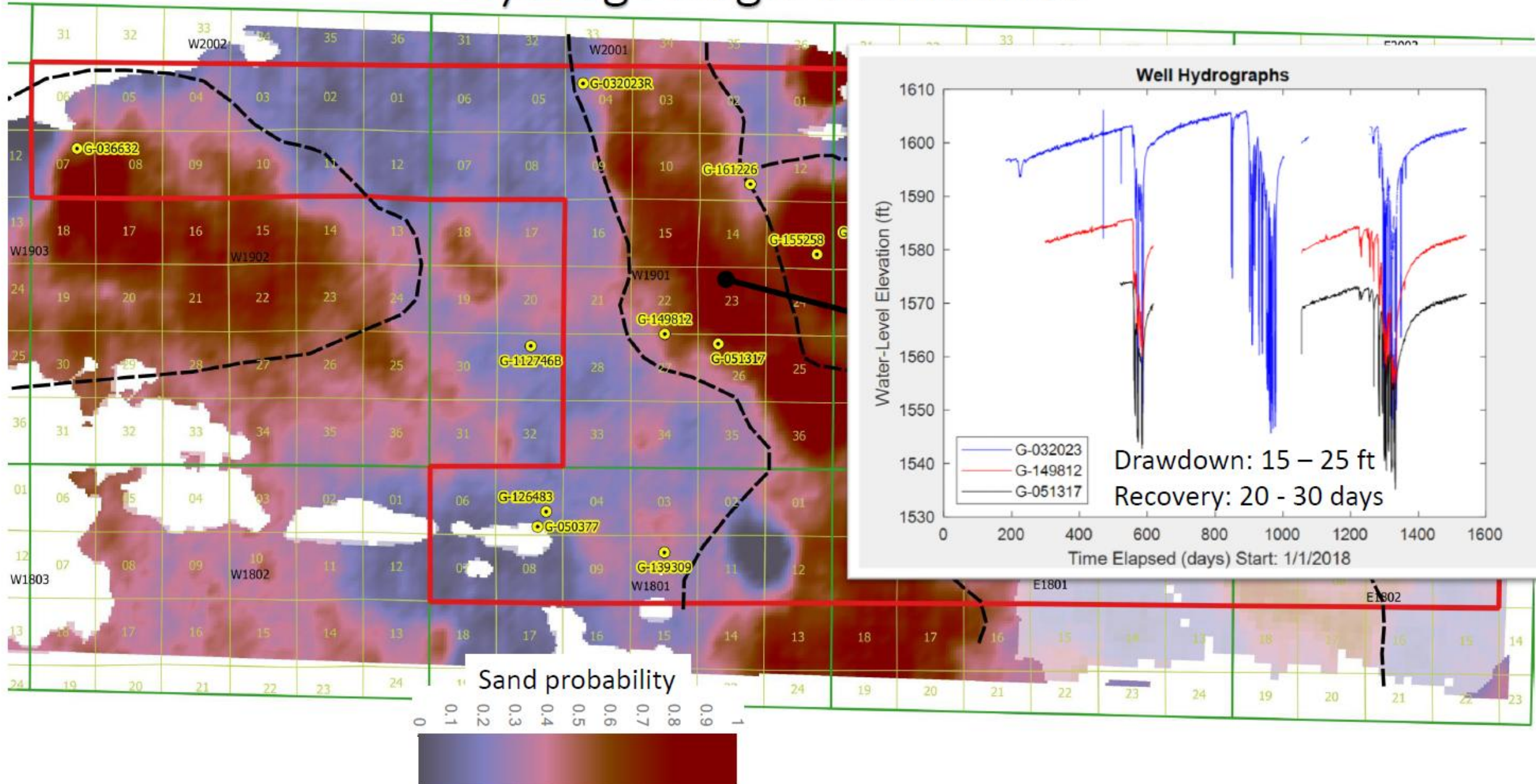
Hydrogeologic boundaries



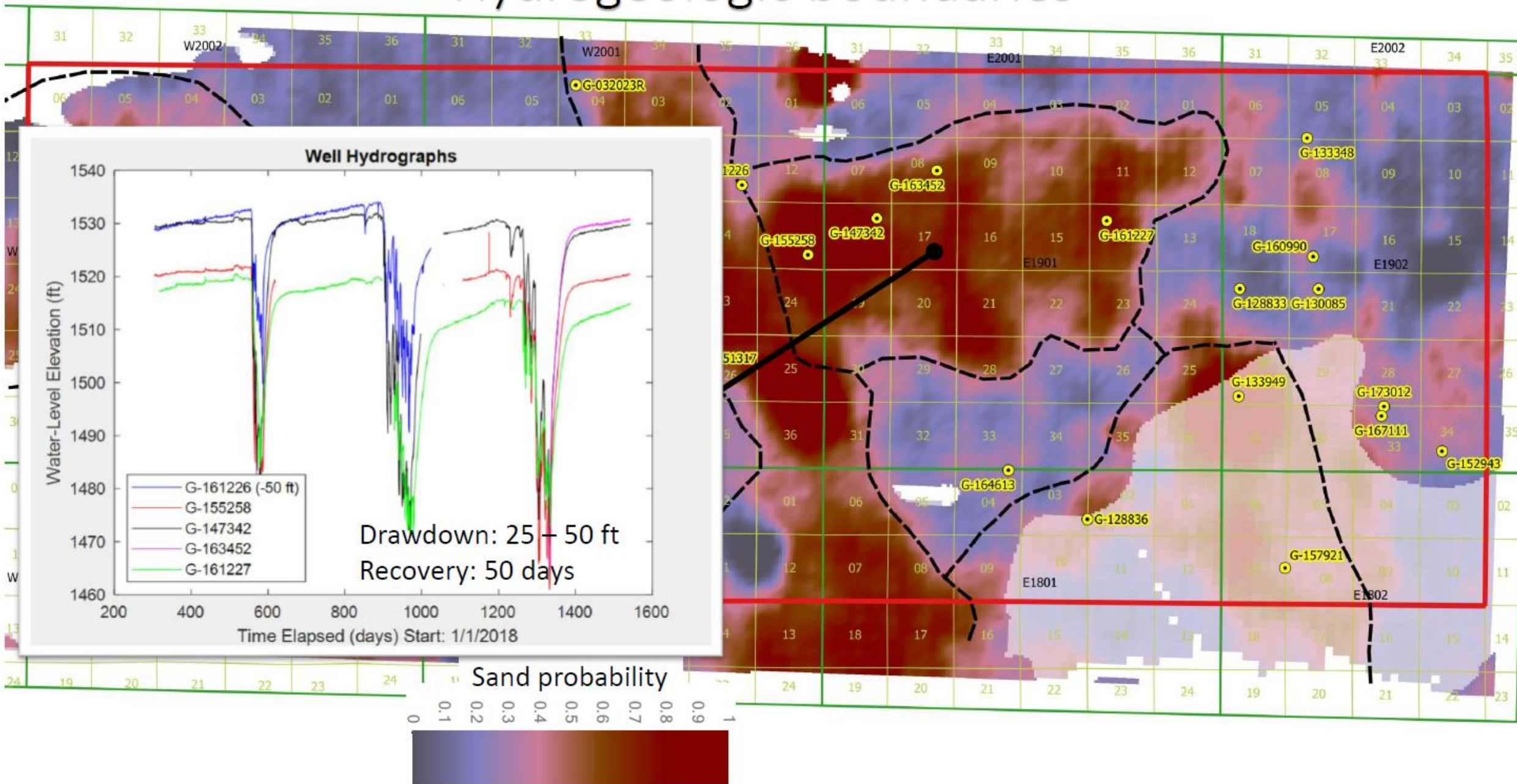
Hydrogeologic boundaries



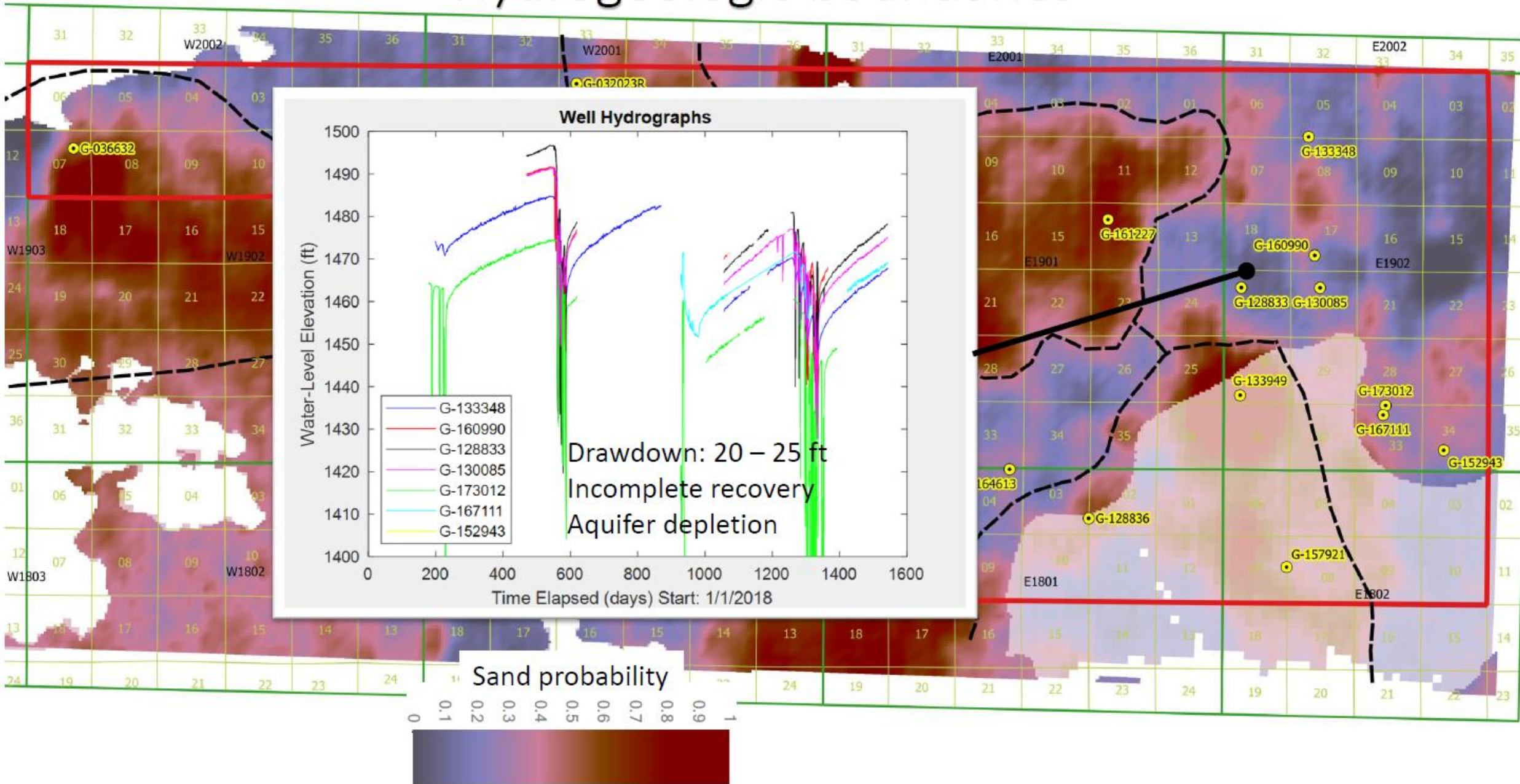
Hydrogeologic boundaries



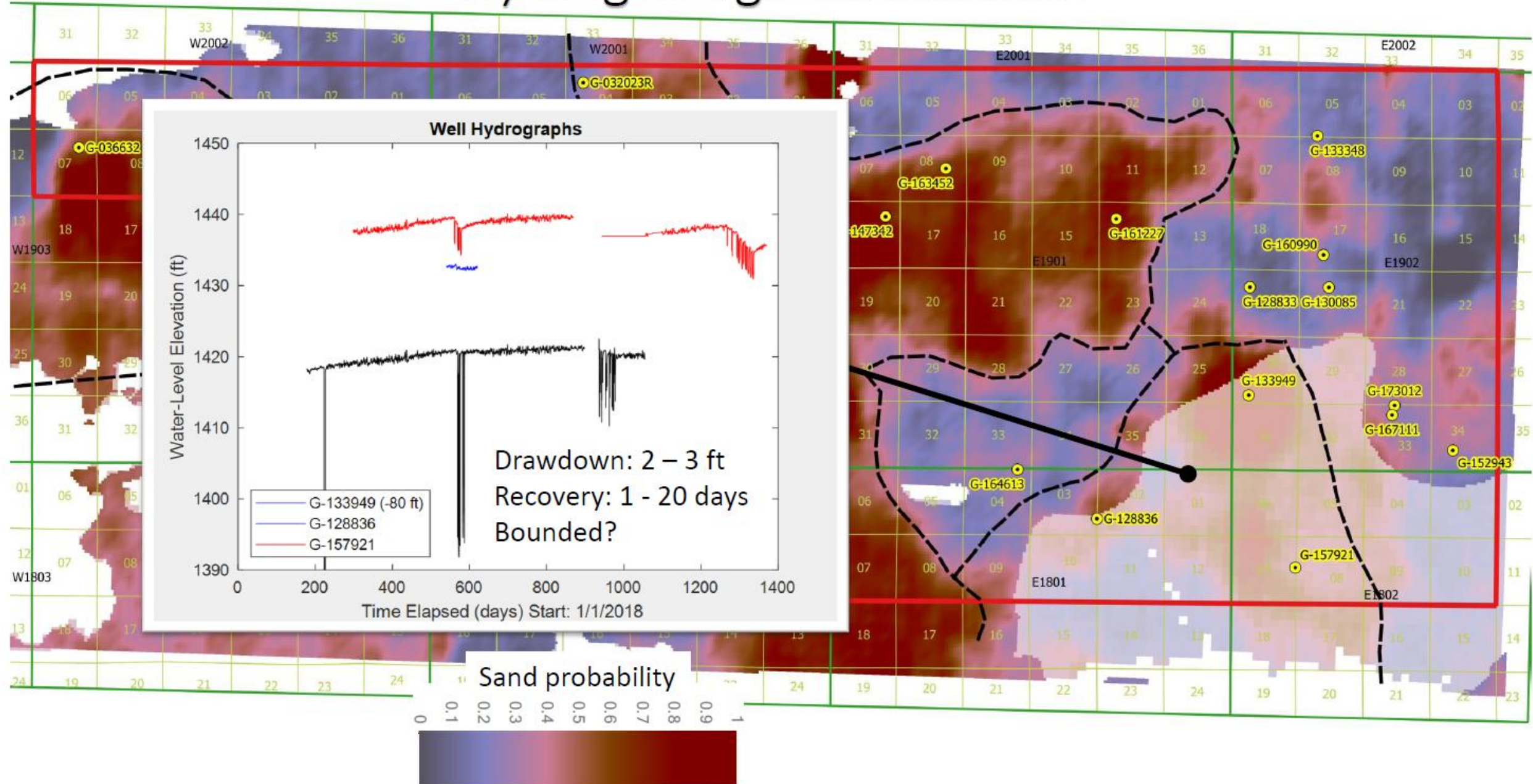
Hydrogeologic boundaries



Hydrogeologic boundaries

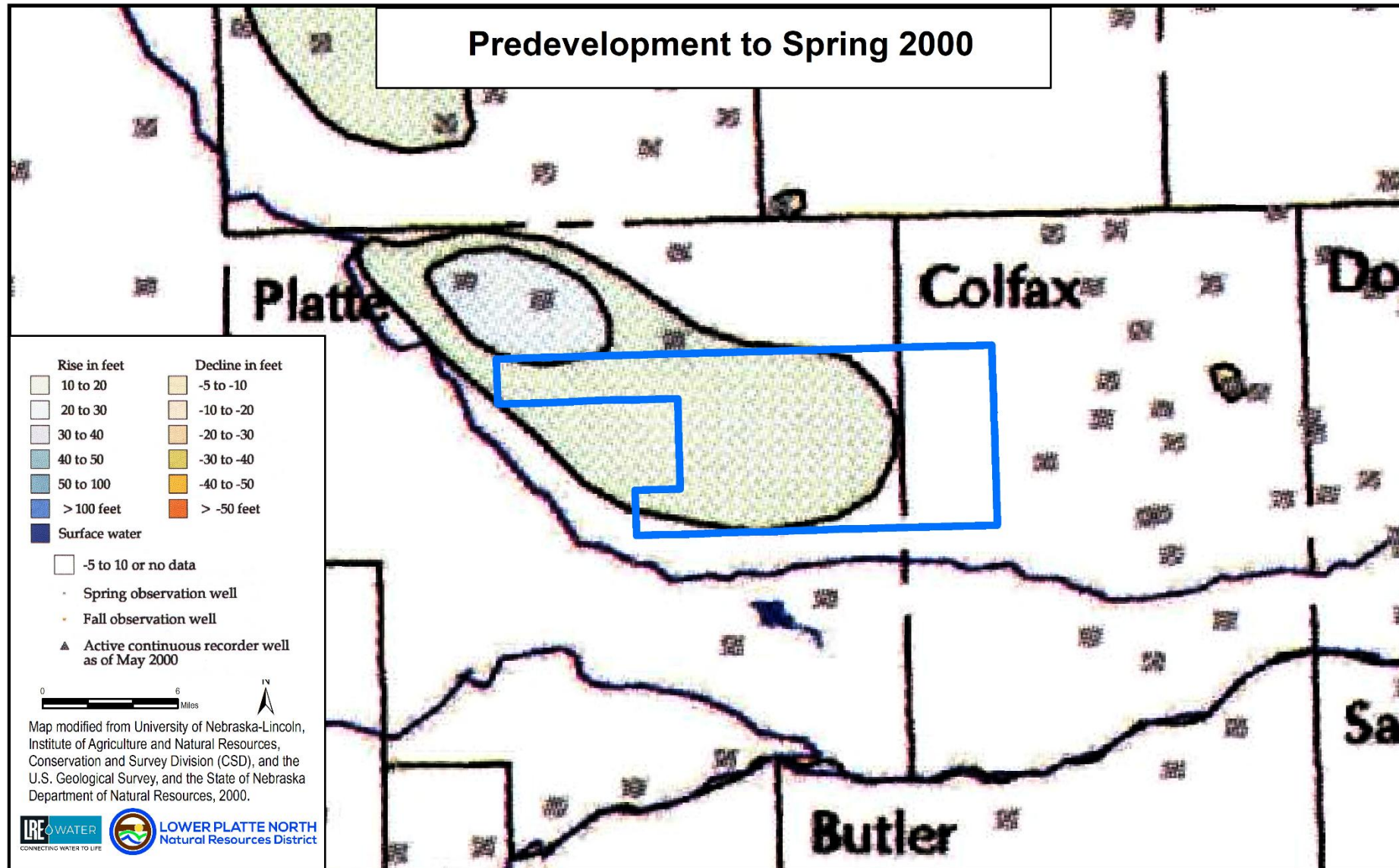


Hydrogeologic boundaries



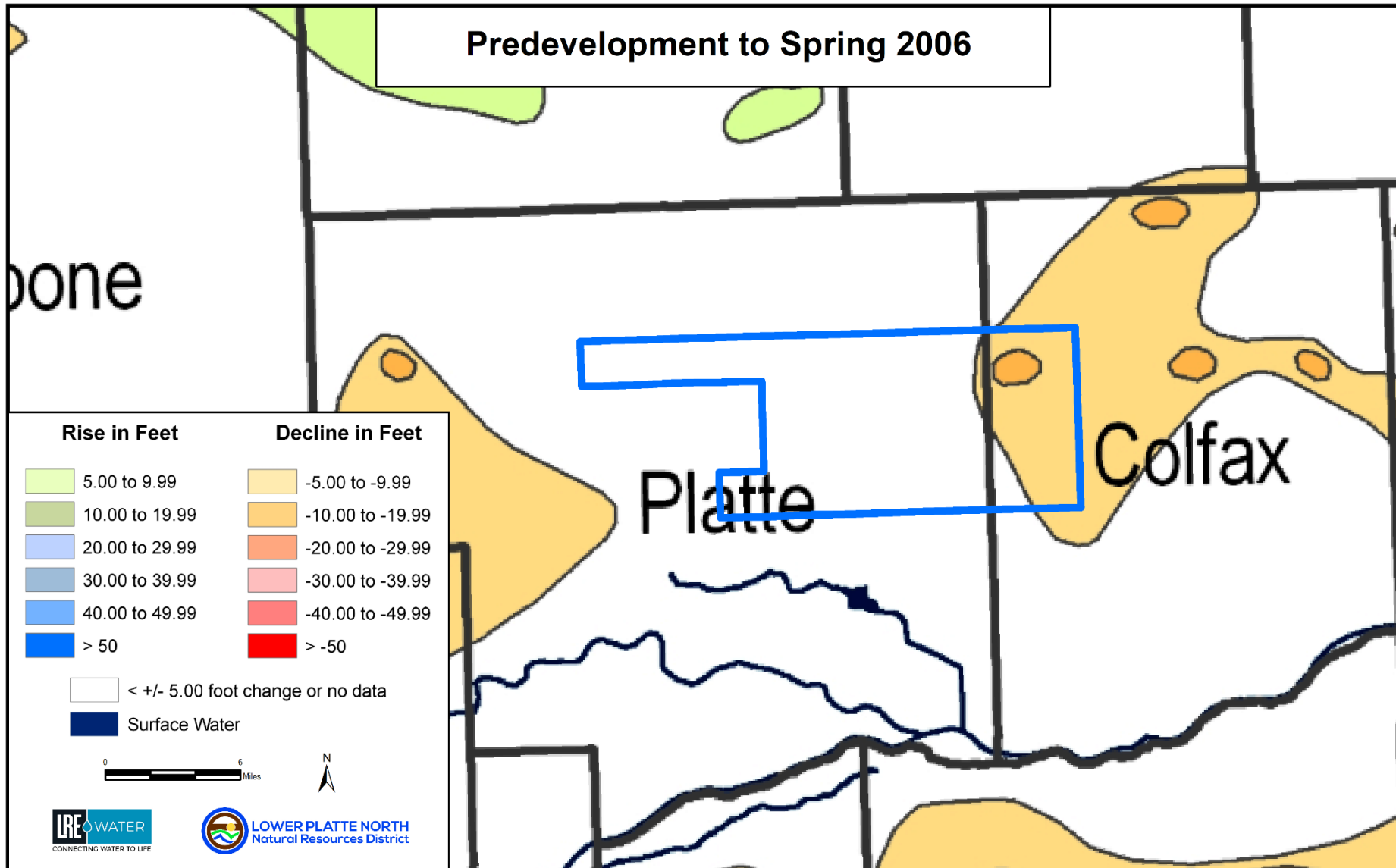
UNL WATER LEVEL MAPS

#3 – PLATTE/COLFAX SQS AREA



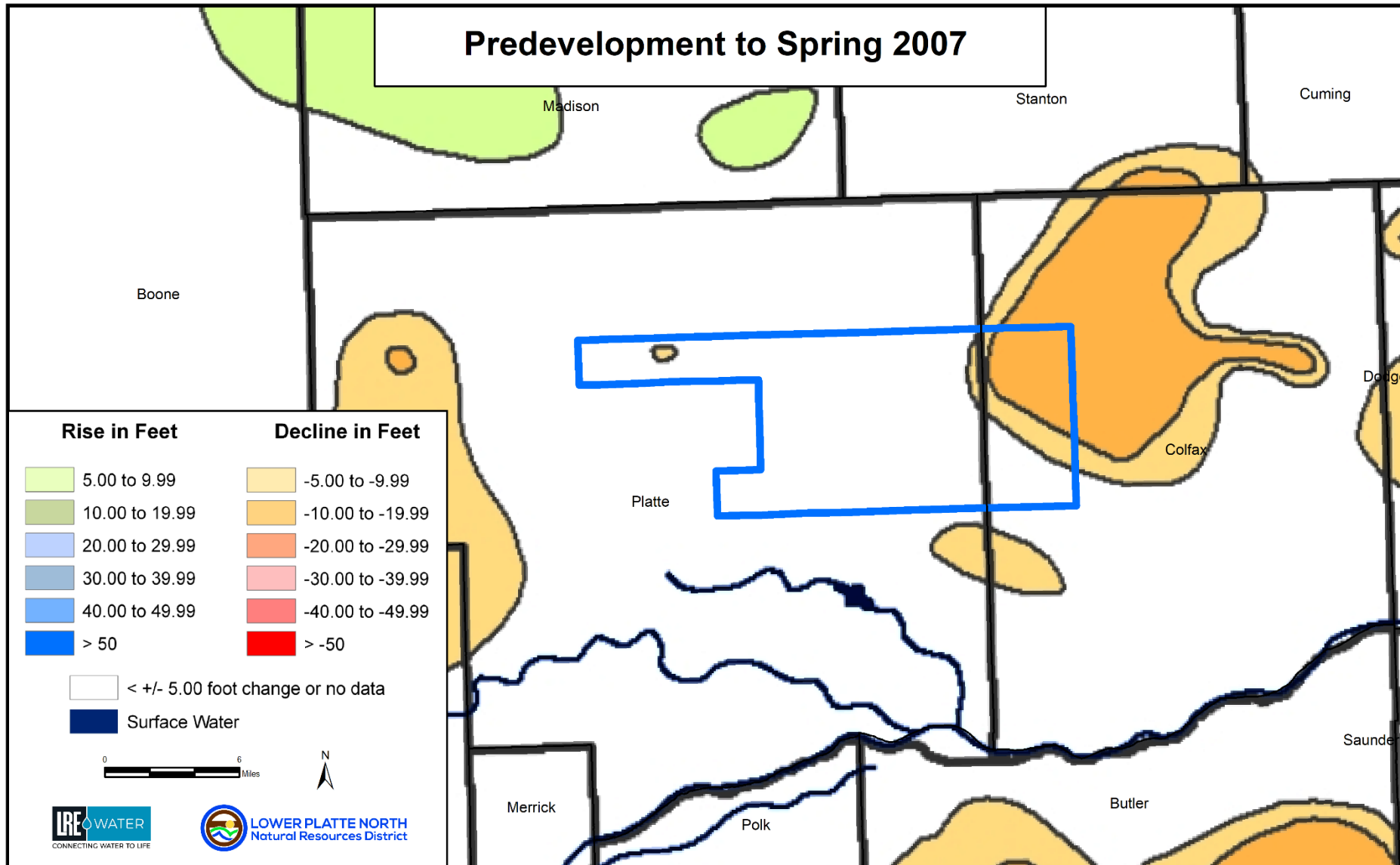
Source: UNL Institute of Agriculture & Natural Resources

#3 – PLATTE/COLFAX SQS AREA



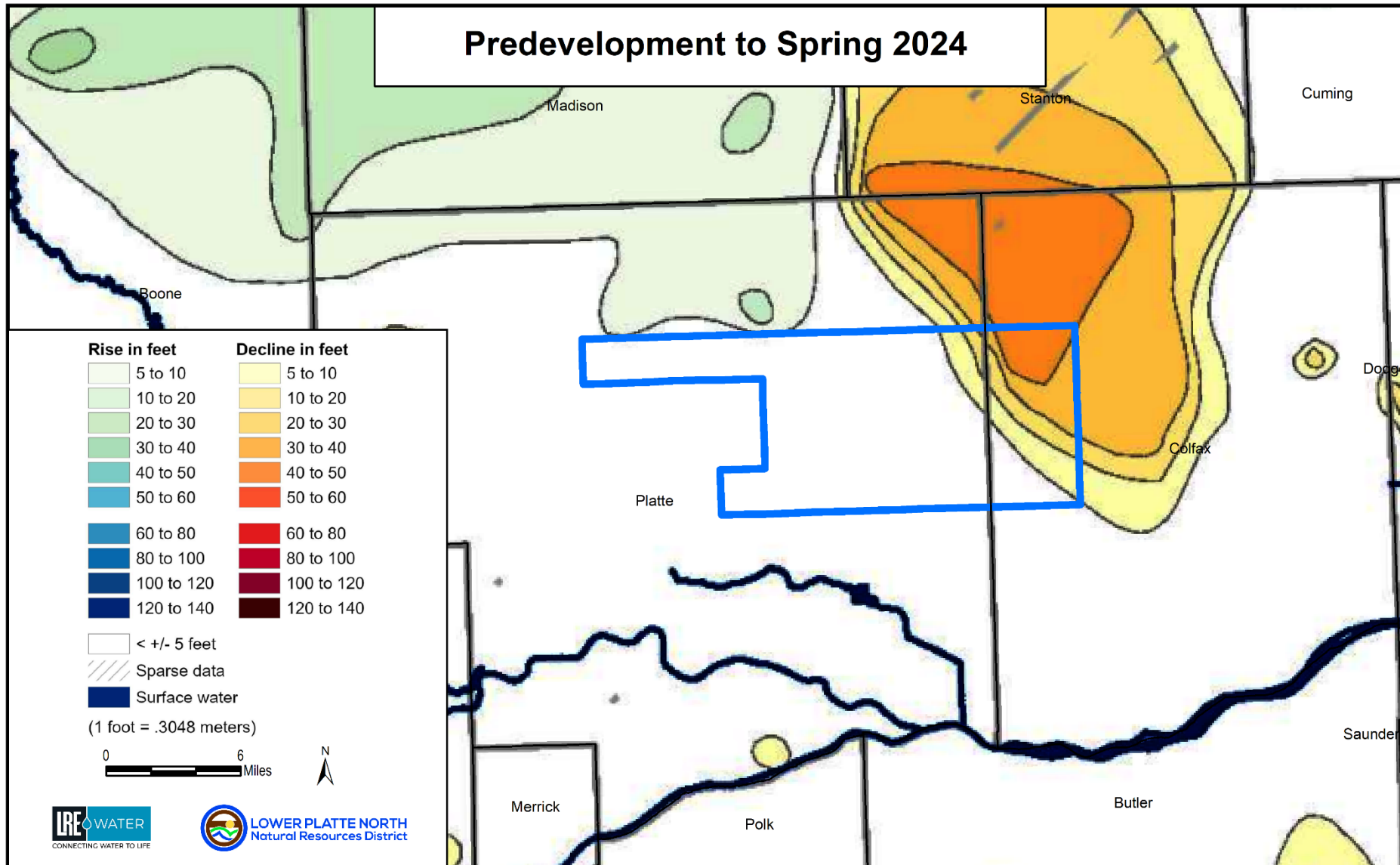
Source: UNL Institute of Agriculture & Natural Resources

#3 – PLATTE/COLFAX SQS AREA



Source: UNL Institute of Agriculture & Natural Resources

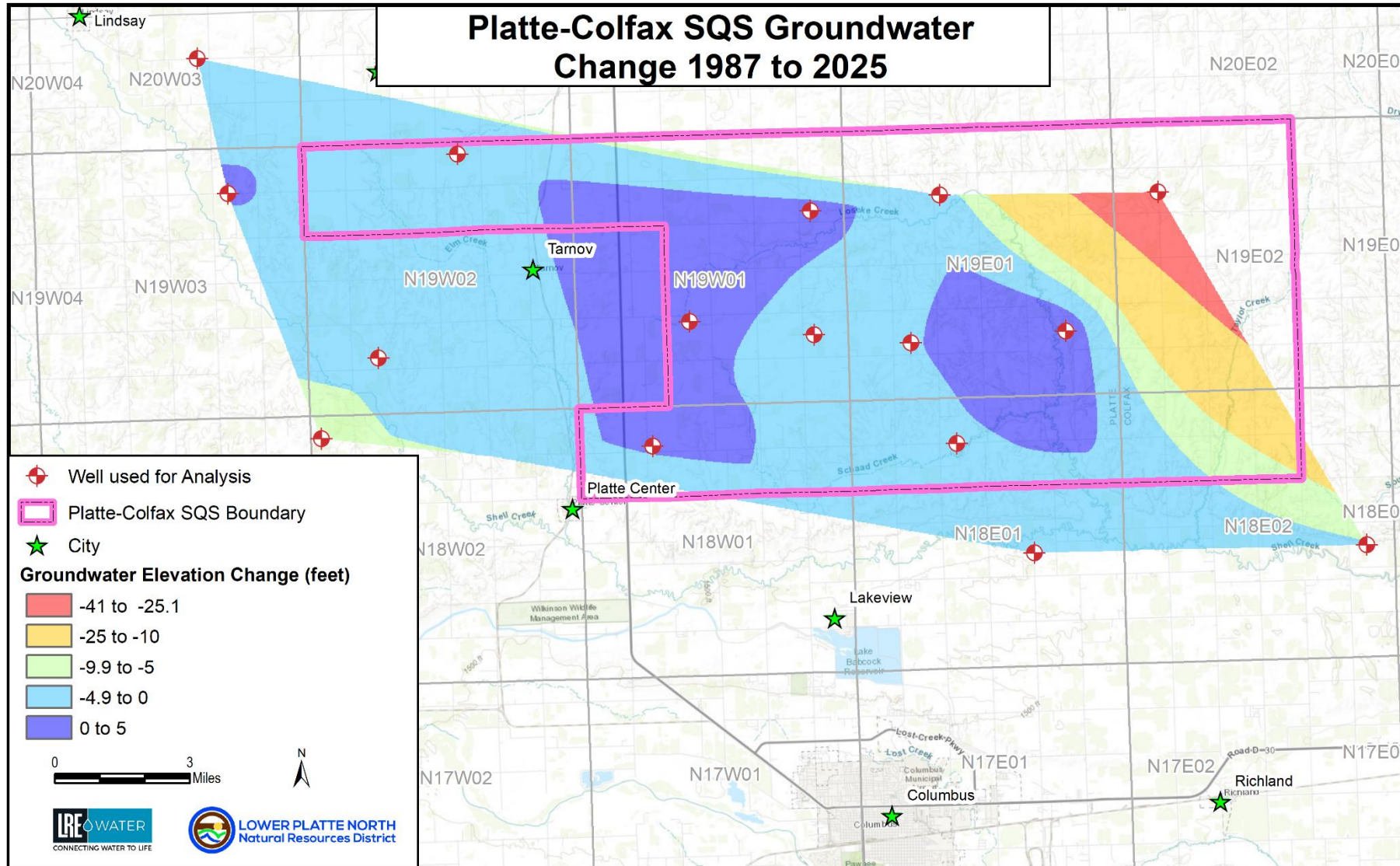
#3 – PLATTE/COLFAX SQS AREA



Source: UNL Institute of Agriculture & Natural Resources

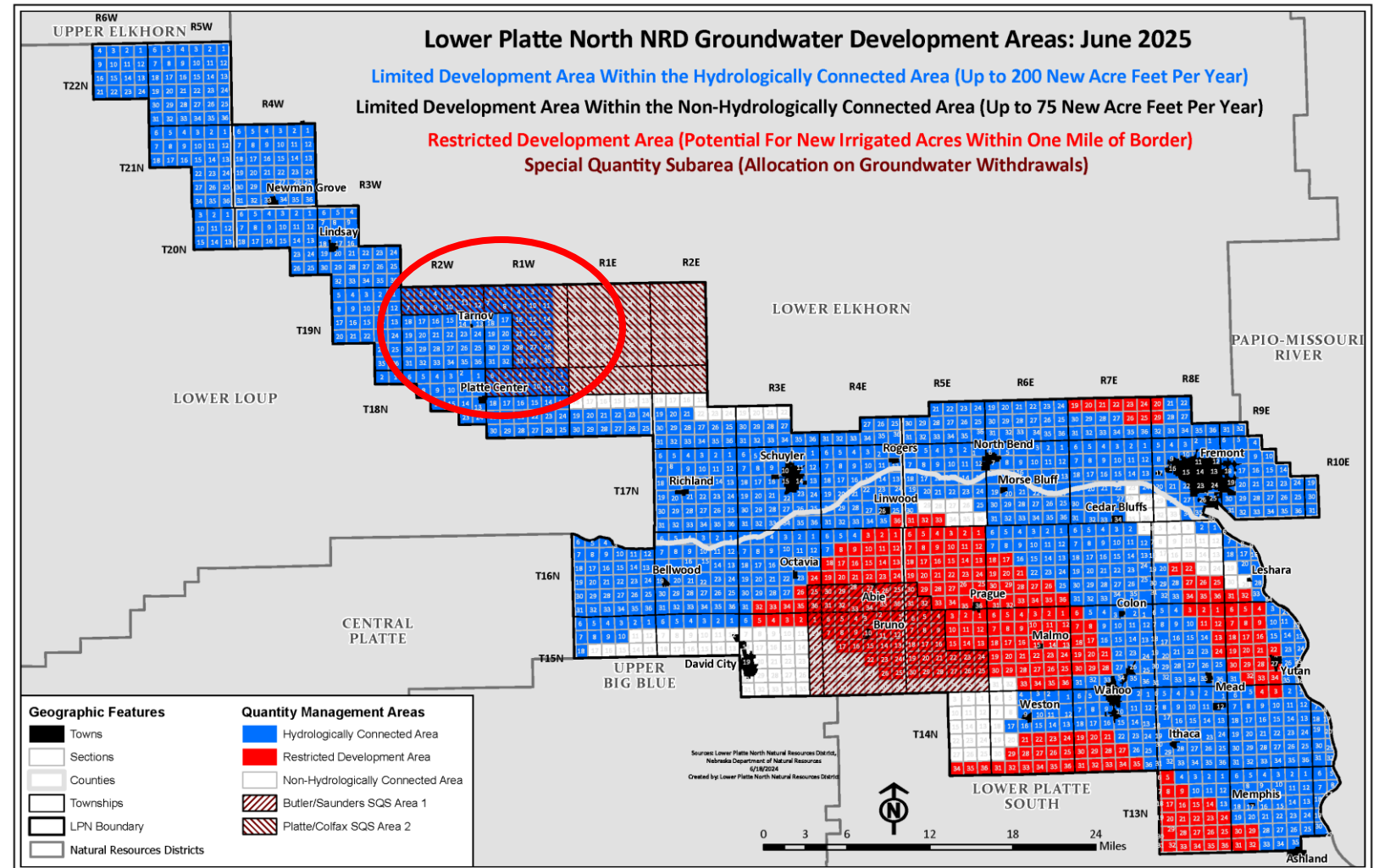
LRE INFORMATION

#3 – PLATTE/COLFAX SQS AREA



RECOMMENDATIONS – PLATTE/COLFAX SQS

- Existing management practices in place
- Limited Development Area in western portions



#3 – PLATTE/COLFAX SQS AREA

- In general, the eastern one-third of the SQS shows historical and continued declines
- Some portions of the aquifer have transitioned from confined to unconfined due to over pumping combined with drought conditions
- The area experiencing the most issues aligns with LRE Water's Risk Map and UNL's Management Zone 6
- Groundwater levels in the western two-thirds show relatively stable levels

RECOMMENDATIONS – PLATTE/COLFAX SQS

1) Boundary Refinement

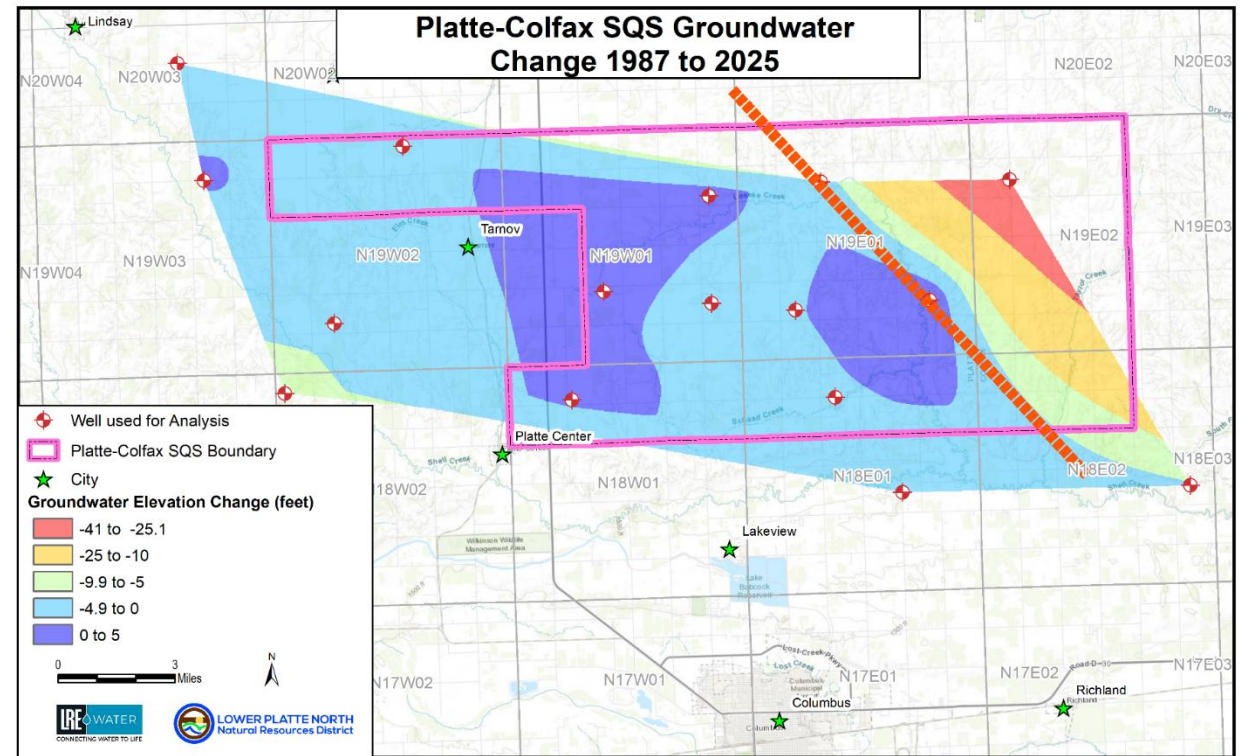
- Consider reducing the size of the SQS to reflect long-term recovery in the western two-thirds

2) Management Adjustments

- Maintain the SQS designation in the eastern areas where chronic issues are documented

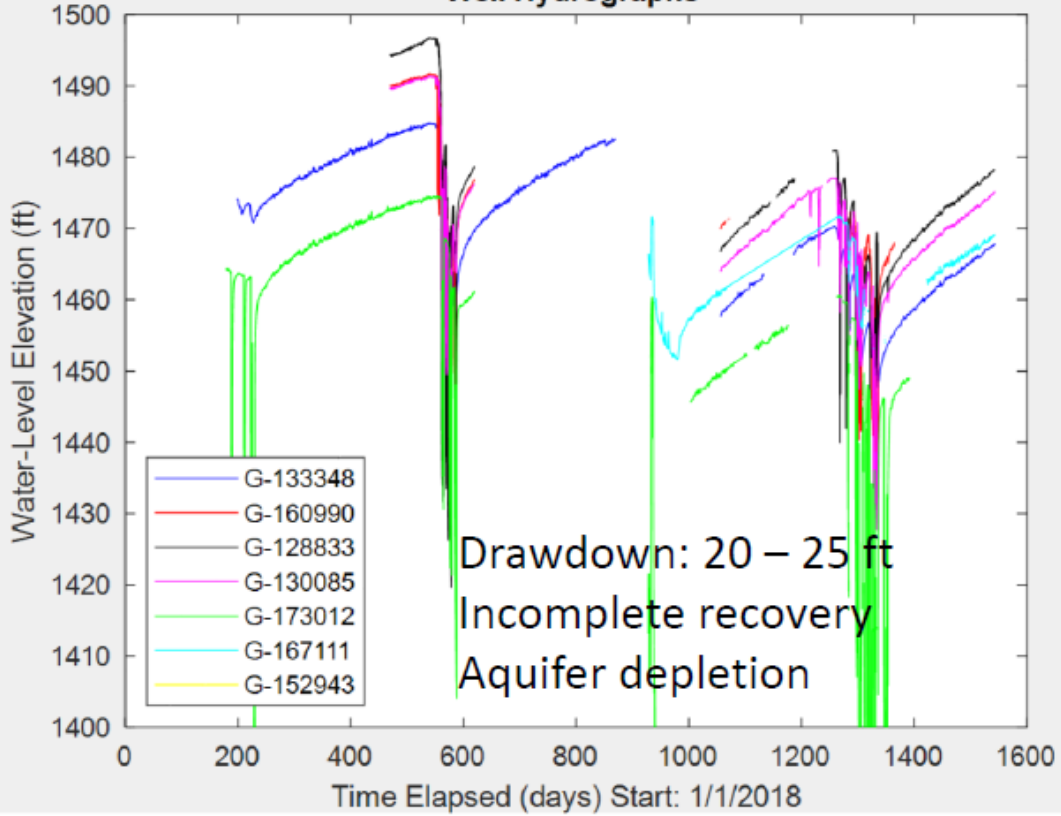
3) Well Impact Assessments

- Groundwater modeling to predict impacts if area is opened up

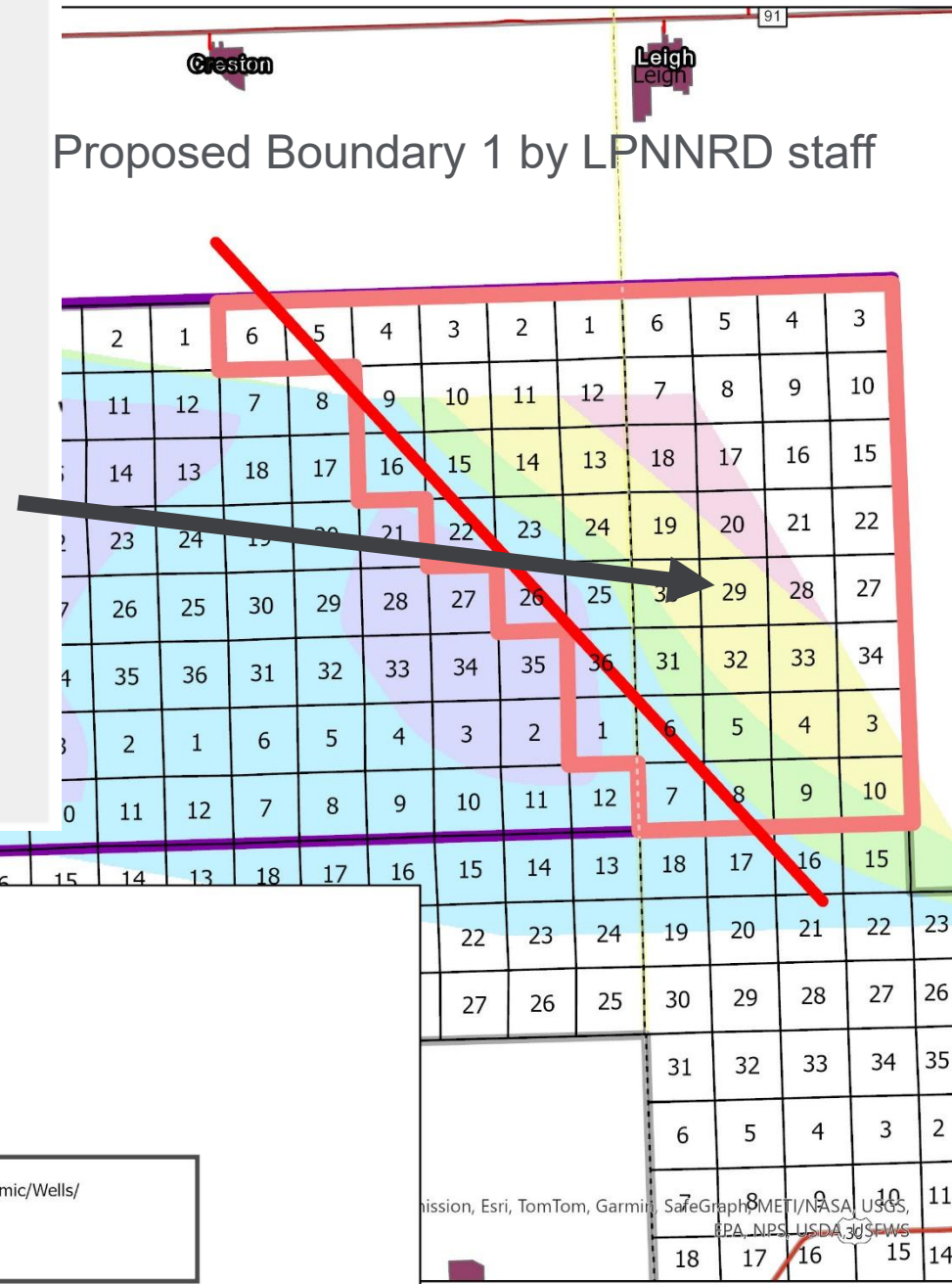


PROPOSED OPTIONS BY LPNNRD STAFF

Well Hydrographs



Proposed Boundary 1 by LPNNRD staff



Legend

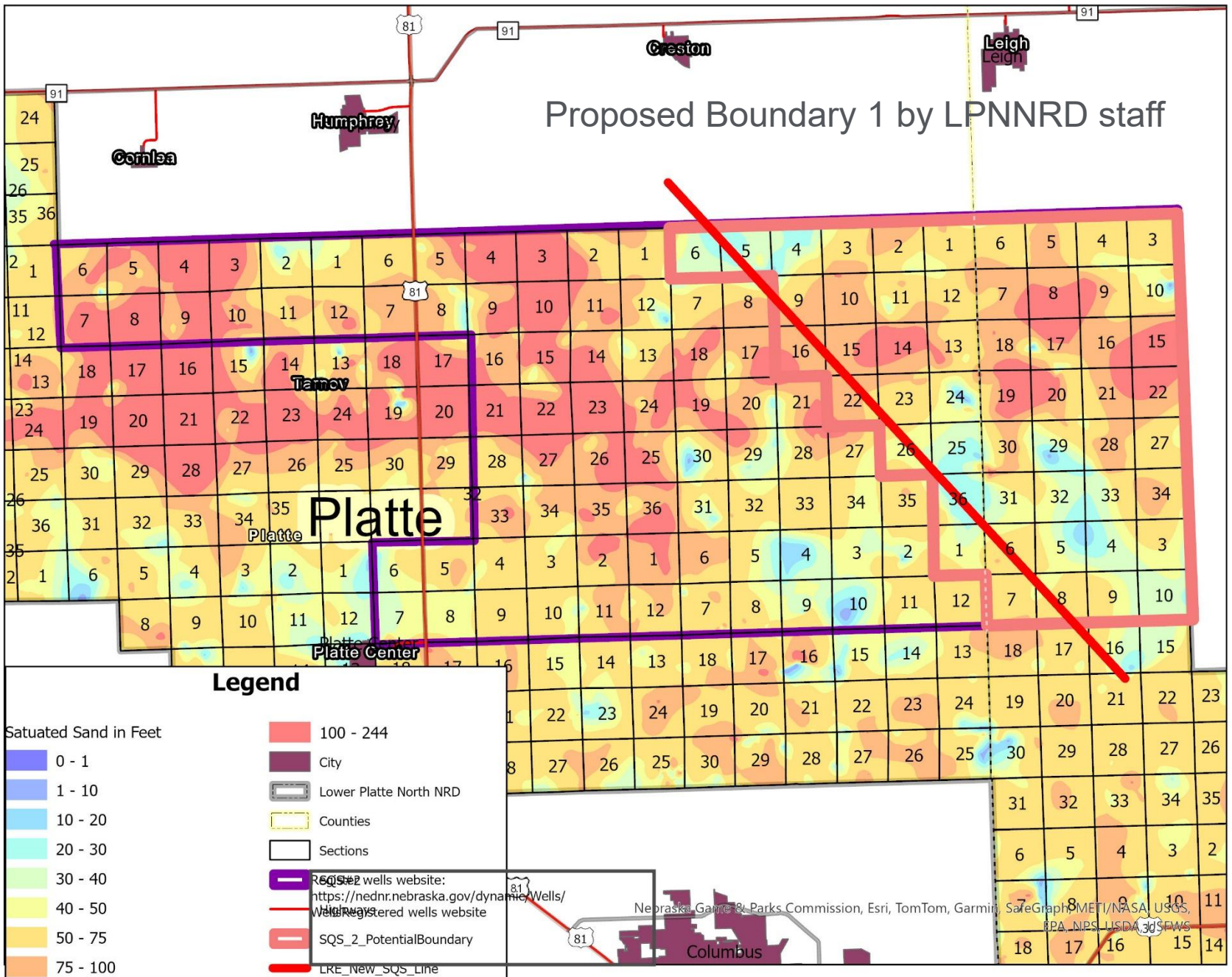
- City
- Lower Platte North NRD
- Counties
- Sections
- SQS#2

Platte_Colfax_WELEV_C

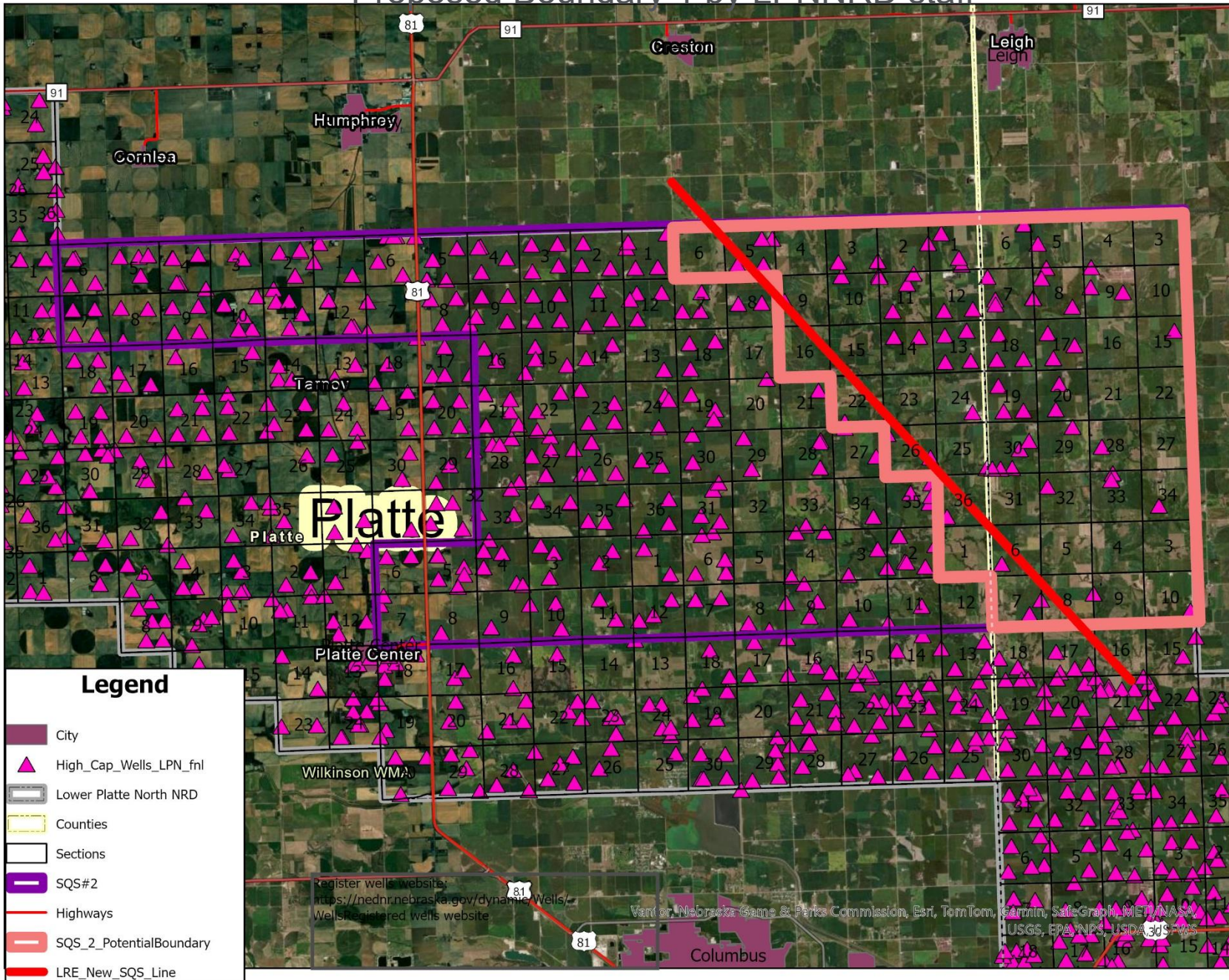
Value

- 41.264 - -25.1
- 25.099 - -10.1
- 10.099 - -5.1
- 5.099 - 0
- 0.001 - 4.939

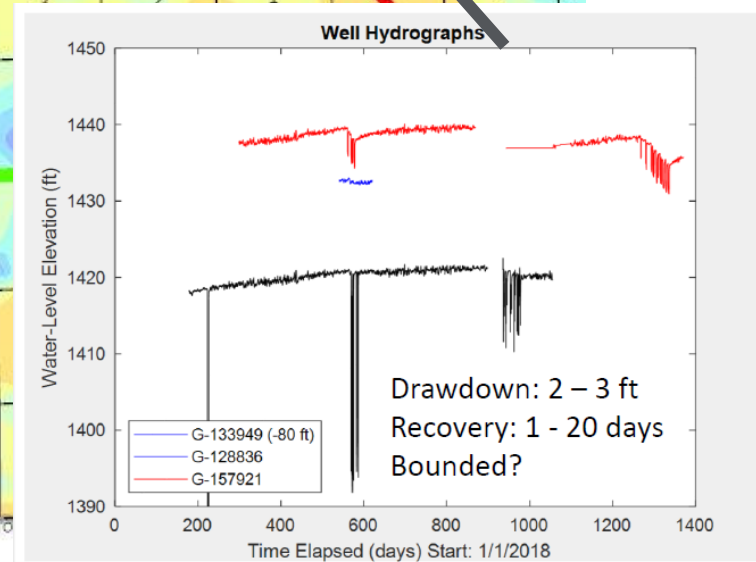
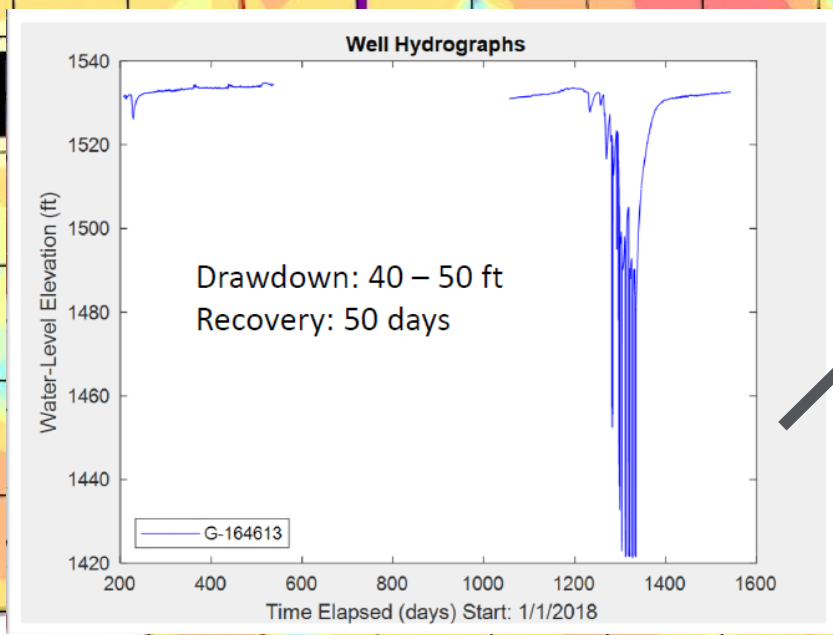
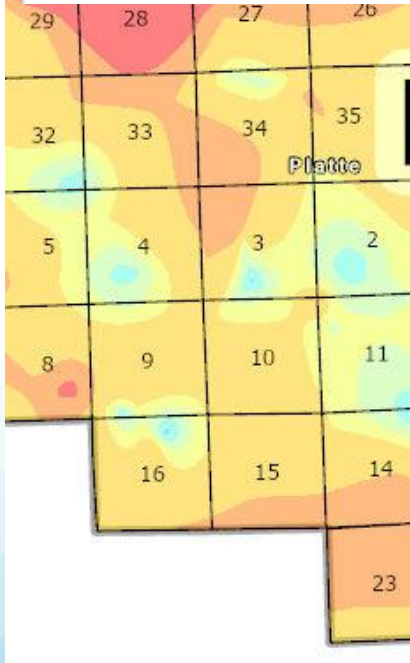
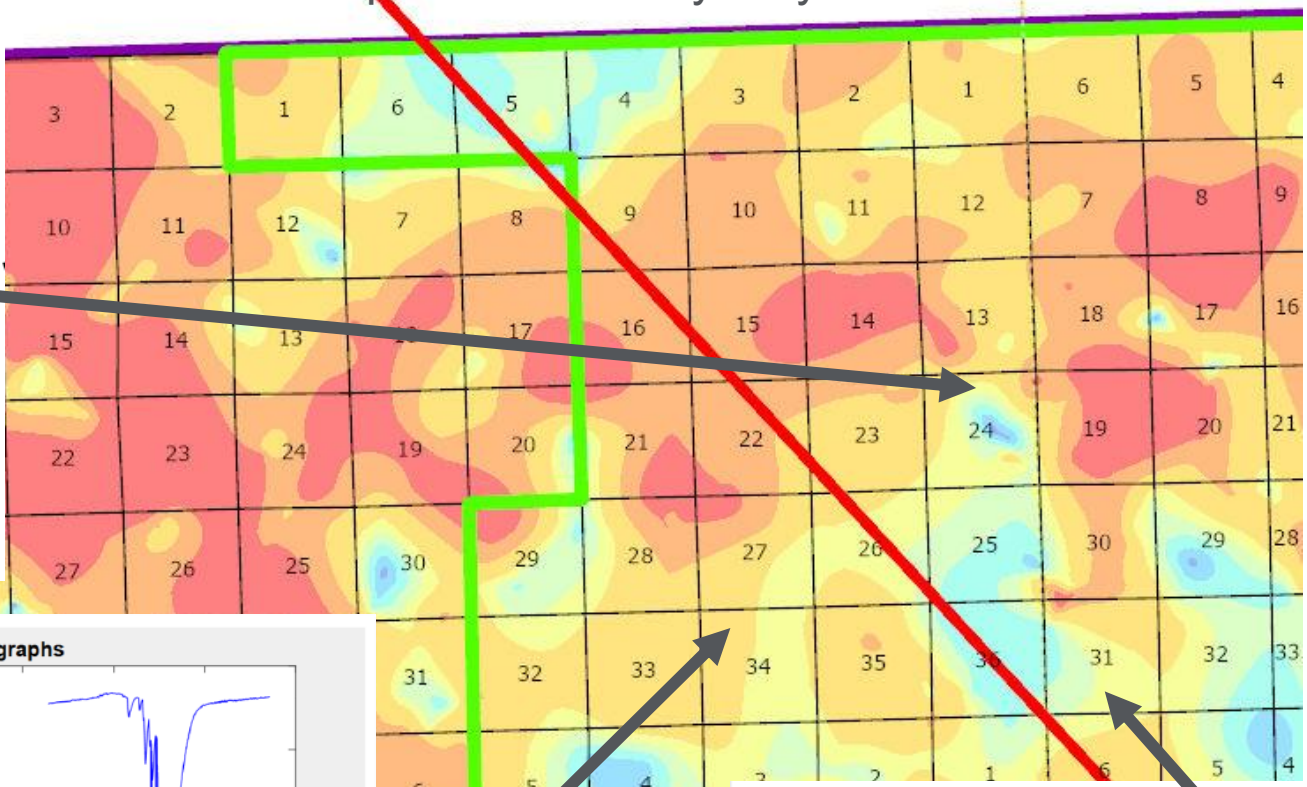
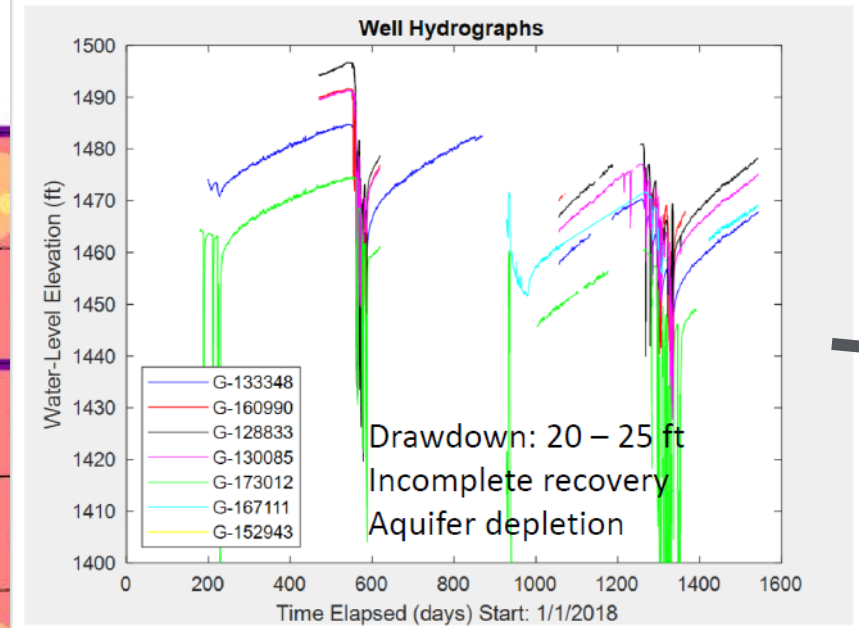
Register wells website:
<https://nednr.nebraska.gov/dynamic/Wells/WellsRegistered> wells website



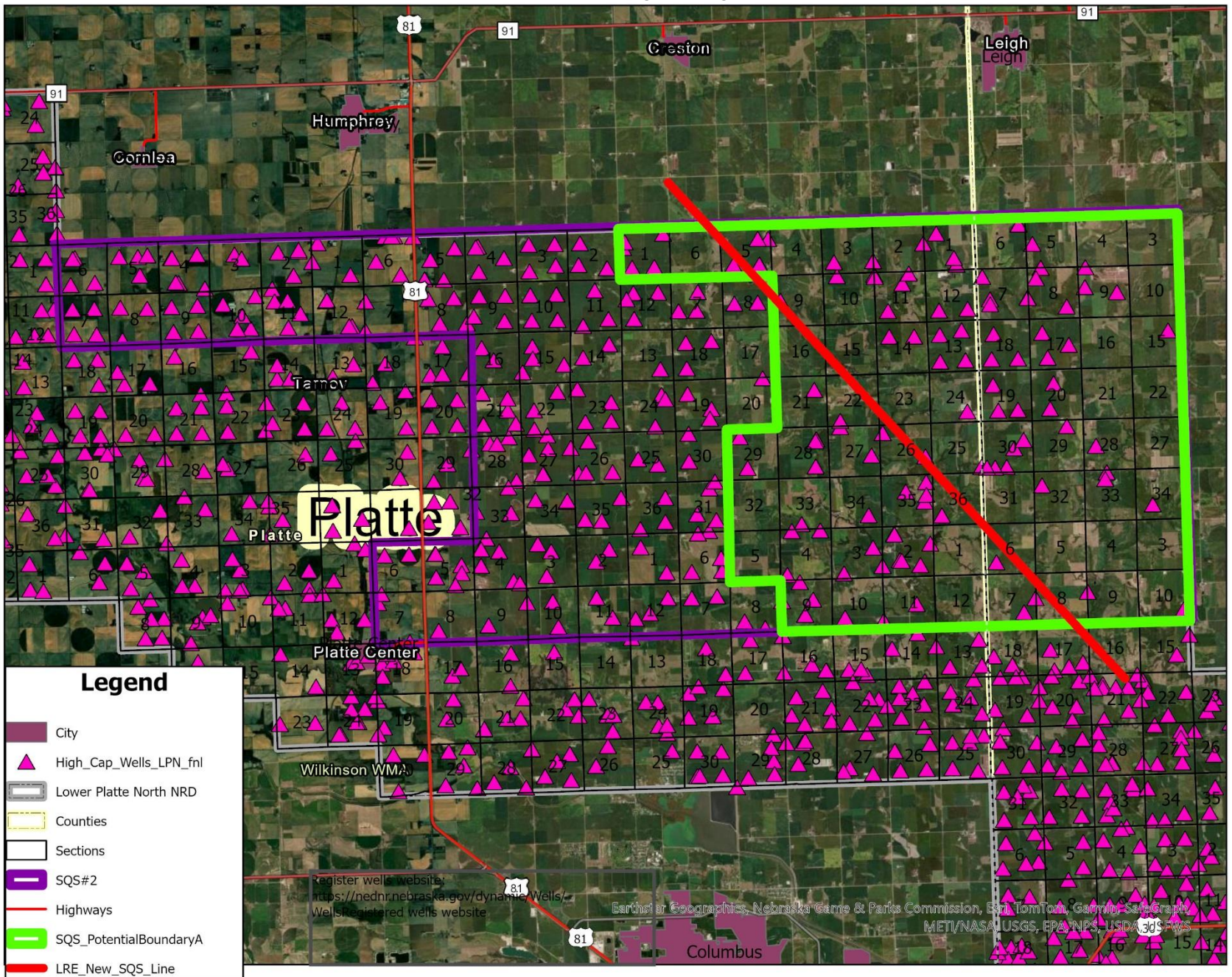
Proposed Boundary 1 by LPNNRD staff

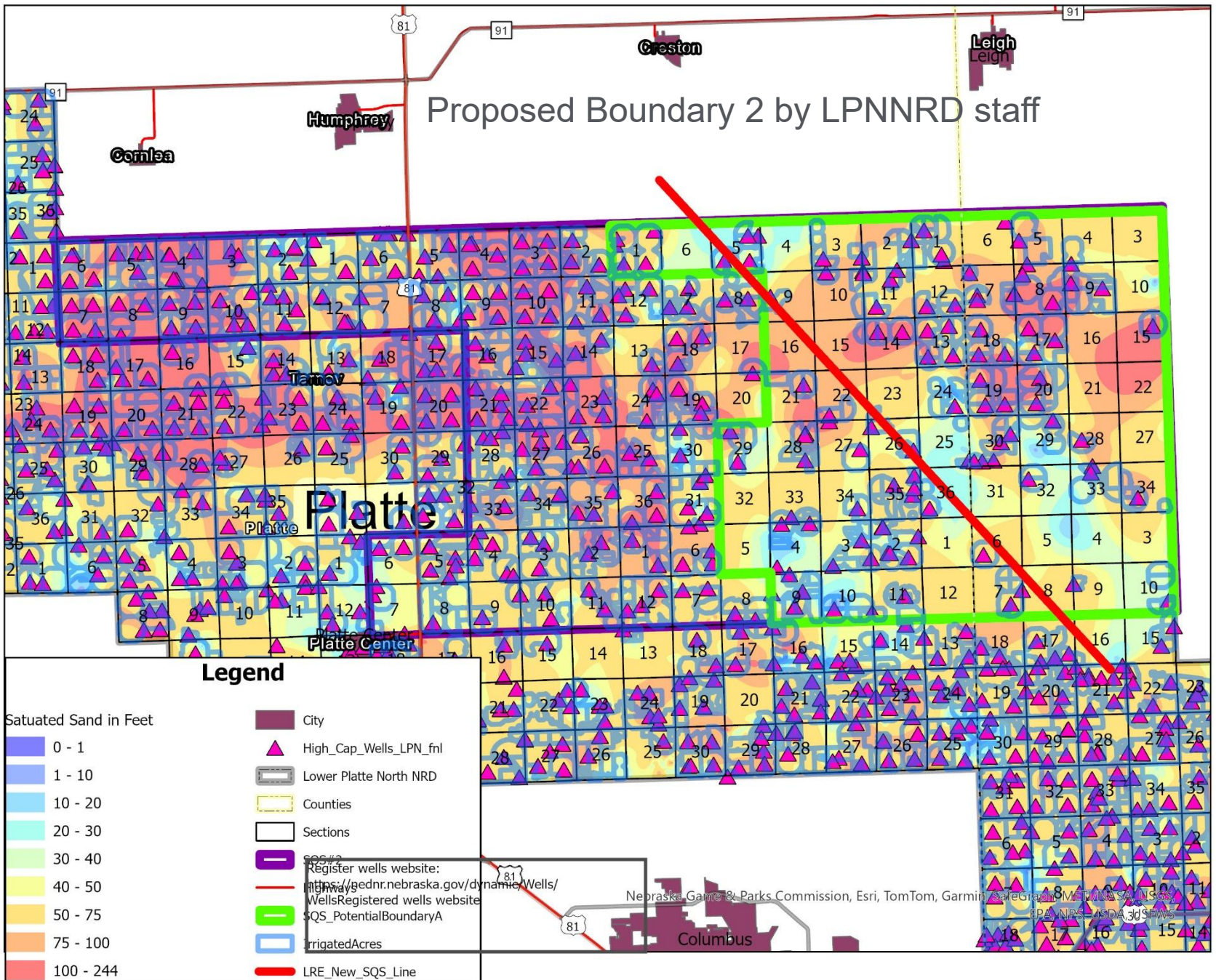


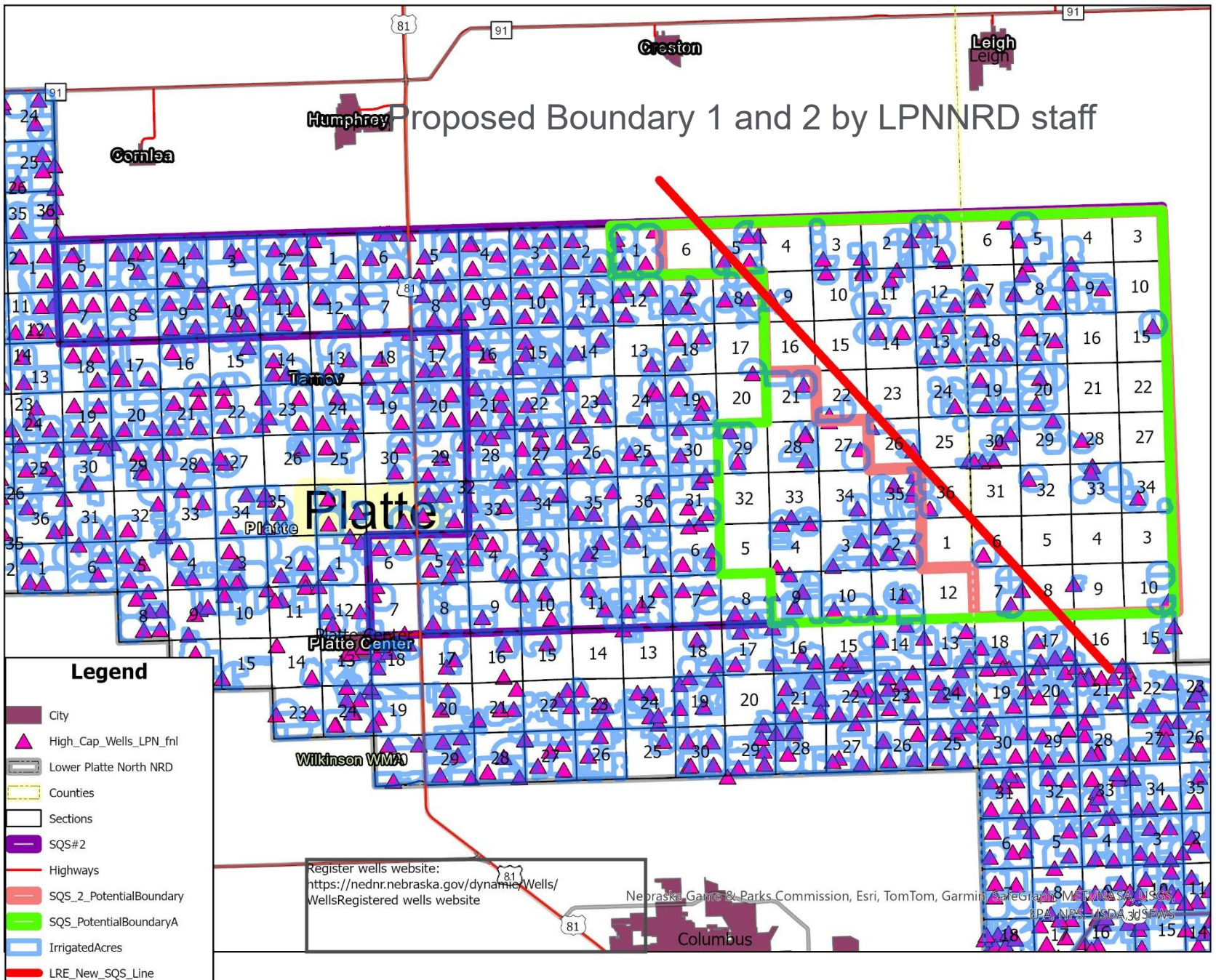
Proposed Boundary 2 by LPNNRD staff

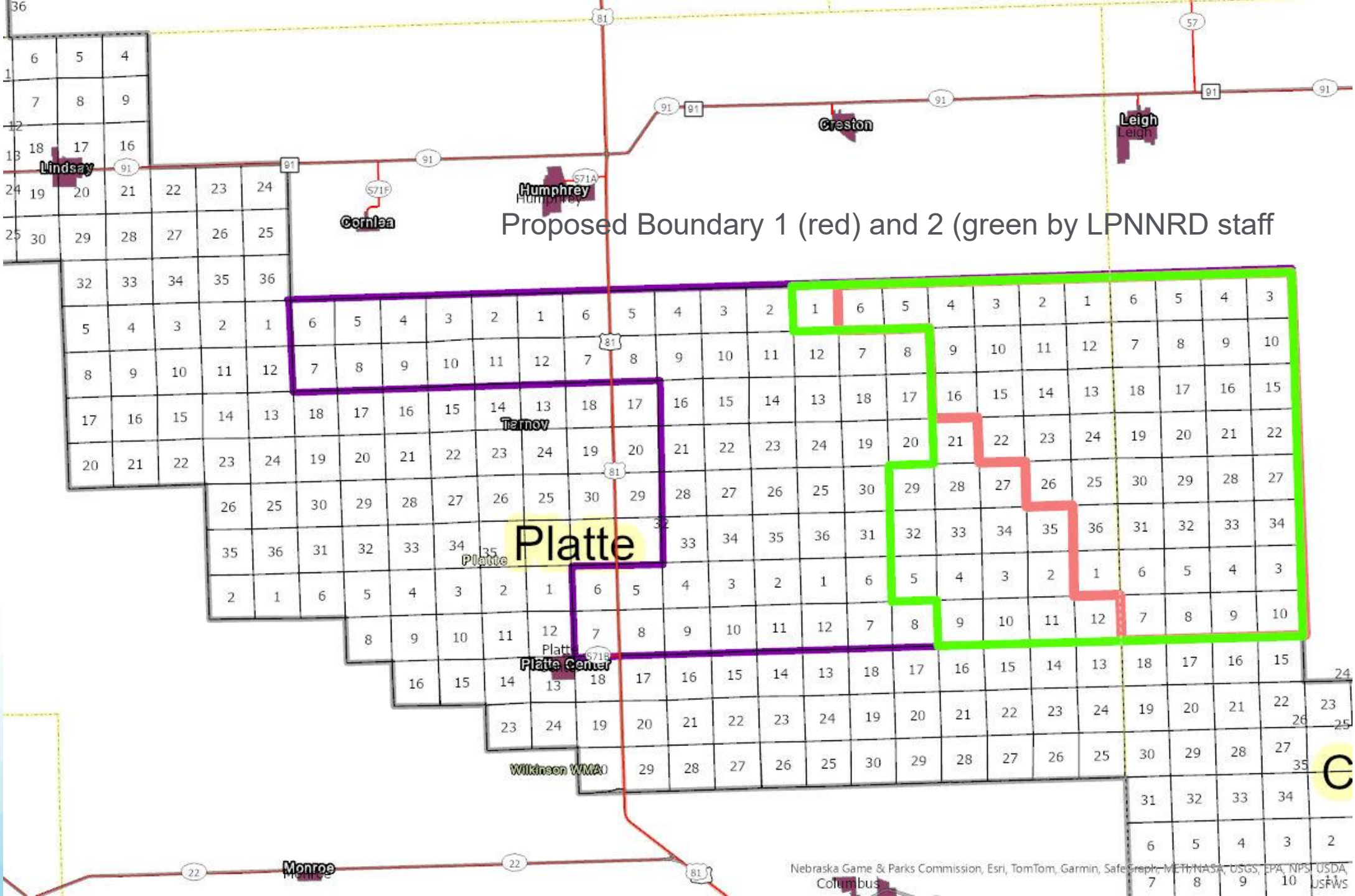


Proposed Boundary 2 by LPNNRD staff









Proposed Boundary 1 (red) and 2 (green) by LPNRRD staff



SQS #2 CURRENT RULES AND POTENTIAL CHANGES BY LPNNRD STAFF

- Boundary Adjustment
 - Potential Boundary 1
 - Potential Boundary 2
 - Keep Existing Boundary
 - Other Boundary Discussion
- New Wells
 - Is the NRD going to allow new wells?
 - How many and where?

SQS #2 CURRENT RULES AND POTENTIAL CHANGES BY LPNNRD STAFF

- Expansion of Acres
 - Allow expansion with current procedure
 - Allow expansion in certain areas only
- Allocations
 - 30 inches over a 3-year period
 - 40 inches over a 4-year period
 - Allows rotation of crops
 - Different allocations in different areas
- Domestic Wells

Section U Controls in Special Quantity Subareas

Rule 1 Designation of Special Quantity Subarea

The District may designate a Management Area for the protection of groundwater quantity in a portion or portions of the District where additional controls are necessary for the protection of groundwater quantity in that area. Such management area shall be known as a Special Quantity Subarea. Additional controls are necessary where the existing action level triggers established in Sections J, K, and L are insufficient to meet the groundwater management objective or the goals of the groundwater management objectives in the Special Quantity Subarea. Such additional controls are in the public interest and for the promotion of the health and welfare of the District because they will minimize pumping conflicts and protect groundwater supplies in the Special Quantity Subarea without imposing unnecessary controls in other portions of the District. Regulation of a Special Quantity Subarea is also grounded on the dynamic hydrologic, geologic, climatic, and soil conditions throughout the District. Because of these varying conditions, the uniform application throughout the management area of one or more controls would fail to carry out the intent of the Nebraska Ground Water Management and Protection Act in a reasonably effective and equitable manner. As a result, the District imposes the controls for each Special Quantity Subarea described in Section U, Rule 2 as set forth in each in the following Rules respectively.

Rule 2 Standard Controls

Rule 2.1 Only Written Good Cause Variances Allowed

There shall be no new high capacity water wells in the Special Quantity Subarea without a Written Good Cause Variance. There shall be no increase in the consumptive use of Ground Water withdrawals for agricultural purposes from new water wells used for irrigation in the area from a new well, without a Written Good Cause Variance. An applicant for a Written Good Cause Variance that is also subject to this Section shall, in addition to the requirements provided for in the preceding rules, meet the requirements set forth in Section U. The District will follow the procedural requirements set forth in Section U when processing a Written Good Cause Variance under this Section.

Rule 2.2 Expansion of Acres from Existing Wells

New groundwater irrigated acres from an existing water well or wells in series shall be allowed in the Special Quantity Subarea. The applicant shall follow the rules set forth in Section J, Rule 11. Controls may be more stringent including, but not limited to, the number of allowable acres, water allowances and irrigation systems. The Board shall thereafter establish the controls by December 15 of each calendar year. If the Board fails to adopt different controls by December 15, the previous controls will remain in effect. The Board has the right from the conditional variance permits approval to adopt a different rolling allocation than the allocations set within the Quantity Sub-areas.

Rule 2.3 Best Management Practices

Any Landowner withdrawing Groundwater for agricultural purposes from any water well or for the benefit of any irrigated acres in the Special Quantity Subarea shall implement the following best management practices: The Landowner shall not irrigate from any water well or for the benefit of any irrigated acres in the Special Quantity Subarea unless the irrigation is for beneficial use for agricultural purposes. A Landowner must annually notify the District by telephone or in writing before irrigating for agricultural purposes from September 15 to April 15. This section shall not prohibit irrigation when necessary for compliance with a National Pollutant Discharge Elimination System permit issued to a confined animal feeding operation.

Rule 2.4 Mandatory Educational Requirements

There shall be mandatory educational requirements for Landowners withdrawing Groundwater for agricultural purposes from any water well or for the benefit of any irrigated acres in the Special Quantity Subarea. The requirements shall be designed to stabilize or reduce the incidence of Groundwater depletion and reduce conflicts between Groundwater users. The Board shall establish the initial education requirements when establishing the Special Quantity Subarea. The Board shall thereafter establish the applicable educational requirements by December 15 for the following calendar year. The standard educational requirements shall be no less than one hour per year and no more than five hours per year.

Rule 2.5 Well Metering

All Landowners withdrawing Groundwater from a high capacity well, those wells pumping greater than 50 gallons per minute, in the Special Quantity Subarea must install a District approved Flow Meter for measuring Groundwater withdrawals. The General Provisions of the Rules and Regulations pertaining to Flow Meters shall apply to Landowners and devices subject to this Section. A report of Groundwater withdrawal is also required and must be postmarked or otherwise submitted to the District by December 15 of the same year. If December 15 is a non-business day, the report must be postmarked by the next following business day.

Rule 2.6 Domestic Wells

New or replacement water wells to be used for domestic purposes in the Special Quantity Subarea shall be constructed to such a depth that they are less likely to be affected by seasonal water level declines caused by other water wells in the same area. Any person who installs a new or replacement water well for domestic purposes in the Special Quantity Subarea shall submit a certification from the water well contractor that the well was constructed in compliance with this section. The certification shall be submitted to the District within 90 days of completing construction.

Rule 2.7 Level One, Two, and Three Management Areas

Each Special Quantity Subarea shall be also governed by the applicable Level One, Two, or Three controls as enumerated in Sections J, K and L of the Rules and Regulations. The applicable controls governing each Special Quantity Subarea shall be based upon which Management Area the respective Subarea is located. The Special Quantity Subarea standard controls of Section U, Rule 2 shall supersede the Level One, Two, and Three controls where the two are in express conflict.

Rule 2.8 Mandatory Acre Certification

All Landowners with irrigation within a Special Quantity Subarea must maintain current, and accurate, irrigated acre certification with the District.

Rule 2.9 Static Water Level Measurements

The Board shall set a policy by December 15 for the taking of Static Water Levels, semi-annually, from a high capacity irrigation well withdrawing groundwater in the Special Quantity Subarea. The first measurement shall take place between March 15 and April 15 of each calendar year with the second measurement taking place between July 15 and August 15 of each calendar year. If the Board fails to adopt different controls by December 15, the previous controls will remain in effect. LPNNRD shall obtain written permission from the landowner to allow LPNNRD personnel to measure their well at the discretion of the District on form "Landowner Waiver for Static Water Level Measurements".

Rule 3 Butler/Saunders County Special Quantity Subarea

Rule 3.1 Standard Controls

The Standard Controls described in Rule 2 shall apply in the Butler/Saunders County Special Quantity Subarea described in Rule 5.1. District approved Flow Meters required under Rule 2.5 shall be properly installed according to manufacturer's recommendation by May 1, 2015. No Landowner shall operate an irrigation well after May 1, 2015 unless it is in compliance with this requirement.

Rule 3.2 Allocation

The use of Groundwater for agricultural purposes from any water well for irrigation or for the benefit of any Irrigated Acre in the Special Quantity Subarea shall be subject to an Allocation. Allocations shall be based upon a 3 year Rolling Allocation. The Board shall establish the initial annual allocation when establishing the Special Quantity Subarea. The Board shall thereafter establish the Rolling Allocation by December 15 of each calendar year. The Rolling Allocation shall specify the total number of acre-inches of irrigation water per irrigated acre for the rolling term. If the Board fails to adopt a Rolling Allocation by December 15, the Rolling Allocation for the following rolling three year term shall be 27 acre-inches per irrigated acre in this Special Quantity Subarea (the equivalent of 9 acre-inches per year of the rolling term). Rolling Allocations for any and all wells may be amended, reduced, increased, or made subject to limitations or conditions by the Board upon notice and hearing.

Rule 3.3 Timing and/or Rotation of Water Use

The timing of water use or applications shall be controlled by the District to restrict pumping during certain times of the day or to establish a rotation so high capacity wells are not all pumping at the same time. The Board may establish timing or rotation restrictions when establishing the Quantity Subarea and shall establish new timing or rotation restrictions by December 15 of each calendar year. Timing or rotation restrictions for any and all wells may be amended, reduced, increased, or made subject to limitations or conditions by the Board upon notice and hearing.

Rule 4 Colfax/Platte County Special Quantity Subarea

Rule 4.1 Standard Controls

The Standard Controls described in Rule 2 shall apply in the Colfax/Platte County Special Quantity Subarea described in Rule 5.2. District approved Flow Meters required under Rule 2.5 shall be properly installed according to manufacturer's recommendation by May 1, 2016. No Landowner shall operate an irrigation well after May 1, 2016 unless it is in compliance with this requirement.

Rule 4.2 Allocation

The use of Groundwater for agricultural purposes from any water well for irrigation or for the benefit of any Irrigated Acre in the Special Quantity Subarea shall be subject to an Allocation. Allocations shall be based upon a 3 year Rolling Allocation. The Board shall establish the initial annual allocation when establishing the Quantity Subarea. The Board shall thereafter establish the Rolling Allocation by December 15 of each calendar year. The Rolling Allocation shall specify the total number of acre-inches of irrigation water per irrigated acre for the rolling term. If the Board fails to adopt a Rolling Allocation by December 15, the Rolling Allocation for the following rolling three year term shall be 27 acre-inches per irrigated acre in this Special Quantity Subarea (the equivalent of 9 acre-inches per year of the rolling term). Rolling Allocations for any and all wells may be amended, reduced, increased, or made subject to limitations or conditions by the Board upon notice and hearing.

Rule 4.3 Timing and/or Rotation of Water Use

The timing of water use or applications shall be controlled by the District to restrict pumping during certain times of the day or to establish a rotation so high capacity wells are not all pumping at the same time. The Board may establish timing or rotation restrictions when establishing the Quantity Subarea and shall establish new timing or rotation restrictions by December 15 of each calendar year. Timing or rotation restrictions for any and all wells may be amended, reduced, increased, or made subject to limitations or conditions by the Board upon notice and hearing.

Rule 5 Designation of Special Quantity Subareas in the District

Rule 5.1 Butler/Saunders County

The Butler/Saunders County Special Quantity Subarea shall consist of Sections 1, 12, 13, 24, 25, and 36 in Township 15 North, Range 3 East; Sections 1-36 in Township 15 North, Range 4 East; Sections 4-9 and 16-36 in Township 15 North, Range 5 East; Sections 25 and 36 in Township 16 North, Range 3 East; Sections 25-36 in Township 16 North, Range 4 East; and Sections 30-32 in Township 16 North, Range 5 East in Butler and Saunders Counties. (See attached map as Exhibit "B" for reference.)

Rule 5.2 Colfax/Platte County

The Colfax/Platte County Special Quantity Subarea shall consist of Sections 1-12 in Township 18 North, Range 1 West; Sections 1-12 in Township 18 North, Range 1 East; Sections 3-10 in Township 18 North, Range 2 East; Sections 1-12 in Township 19 North, Range 2 West; Sections 1-16, 21-28, and 33-36 in Township 19 North, Range 1 West; Sections 1-36 in Township 19 North, Range 1 East; and Sections 3-10, 15-22, and 27-34 in Township 19 North, Range 2 East in Colfax and Platte Counties. (See attached map as Exhibit "B" for reference.)

Section V Penalties for Violations in a Special Quantity Subarea

Rule 1 Additional Penalty

In addition to or in lieu of the authority in Section B, and notwithstanding any other provision of these Rules and Regulations, the District may impose a penalty on any person who violates any control required or any Variance granted under this Section. Such penalties include, but are not limited to, a reduction (in whole or in part) in any Rolling Allocation of Groundwater applicable to the person, or additional educational requirements for the person.

Rule 2 Enforcement

The General Manager shall initiate enforcement by sending a notice to the person by Certified Mail. The person shall have 10 days from receiving the notice to request a hearing in writing to the District. If requested, the Board shall hold a hearing. Following the hearing, or if no hearing is requested, the Board shall determine the appropriate penalty under the circumstances.

Rule 3 Annual Reduction Formula

If, at the termination of the three year rolling term, any groundwater user has exceeded the Rolling Allocation by more than one-half (0.5) inches per acre, the Rolling Allocation for the following three year term shall be reduced by the amount the groundwater user exceeded his Rolling Allocation times a factor of 6 (e.g. an excess by one acre-inch shall result in a six acre-inch reduction in the users Rolling Allocation for the following three year term). For purposes of calculation of the reduction, all fractional figures shall be rounded to the nearest whole number.

If any groundwater user fails to follow any timing and/or rotation restrictions imposed by the District the user shall have his Rolling Allocation reduced up to 6 acre inches for each offense.

Rule 4 Penalty for Tampering

Any person who tampers, obstructs, modifies, or takes any action for the purpose of producing an inaccurate or incorrect Flow Meter reading or who takes any other action that would prevent the District from obtaining an accurate estimate of actual groundwater use shall be subject to a permanent revocation of the groundwater users variances, well permits, future allocations, and/or the rescission of all Certified Irrigated Acres attributable to the violator. Notice and hearing shall be provided to such groundwater users before the District takes any action under this Rule.

EMAIL ONLY

ENWRA

PO Box 83581 Lincoln, NE
68501-3581

INVOICE

INVOICE: #3094
Date: January 15, 2026

TO:
Lower Platte North Natural Resources District
PO Box 126
Wahoo, NE 68066
Attn: Daryl Andersen

DESCRIPTION	AMOUNT
FY 2026 ENWRA annual dues	\$30,000
TOTAL	\$30,000

Make all checks payable to **ENWRA**

THANK YOU!

UNITED STATES DEPARTMENT OF THE INTERIOR
DOWN PAYMENT (BILL) REQUEST

Make Remittance Payable To: U.S. Geological Survey
Billing Contact: Amanda Flynn, Budget Analyst Phone: 402-328-4144,
aflynn@usgs.gov

Bill #: 90156301
Customer: 6000000136
Date: 01/22/2026
Due Date: 03/23/2026

Remit Payment To: United States Geological Survey
P.O. Box 6200-27
Portland, OR 97228-6200

Payer: LOWER PLATTE NORTH NRD
P.O. BOX 126
WAHOO NE 68066

Additional forms of payment may be accepted. Please email GS-A-HQ_RMS@USGS.GOV or call 703-648-7683 for additional information.

To pay through Pay.gov go to <https://www.pay.gov>.

Checks must be made payable to U.S. Geological Survey. Please detach the top portion or include bill number on all remittances.

Amount of Payment: \$ _____

Date	Description	Qty	Unit Price		Amount
			Cost	Per	
01/22/2026	The streamgages at Shell Creek near Columbus and Wahoo Creek at Ashland, as agreed to in Joint Funding Agreement 25NRJFA00170 between the US Geological Survey and the Lower Platte North NRD JFA 25NRJFA00170 25NRJFA00170	1	4,344.00	1	4,344.00

Amount Due this Bill: 4,344.00

Accounting Classification:
Sales Order: 143669
Sales Office: GESE
Customer: 6000000136
Accounting #: 11647331

TIN: *****2716

**Lower Platte North
Natural Resources District**

**Soil & Water Conservation Program
(SWCP)**

LPNNRD Board Approval 3/10/2025

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LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT POLICY 2024 SOIL & WATER CONSERVATION PROGRAM (SWCP)

I. PURPOSE

The purpose of this program is to provide guidance for administering federal (eg EPA 319 grants), state (eg NSWCP, Environmental Trust grants) and local cost-share assistance as an incentive to landowners for the construction and application of soil and water conservation practices.

II. ELIGIBILITY, DISTRIBUTION OF FUNDS

- A. Any landowner within the Lower Platte North NRD (LPNNRD), individual, partnership, corporation or other legal entity is eligible to apply for SWCP funds.
- B. Cost-share program funds will be approved and distributed based on the number of high priority applications received each fiscal year (July 1 - June 30).
- C. Funds may be reserved and targeted toward high priority watersheds and projects as determined and approved by the LPNNRD Projects Committee and Board.
- D. Unobligated or unused SWCP funds in priority watersheds may be redistributed to other areas if not used in a timely manner.
- E. The LPNNRD may supplement the Nebraska Soil and Water Conservation Program (NSWCP) state funds with available federal, other state & local funds. The amount of local funds budgeted and available will be decided each year.
- F. Landowners will be expected to apply for available federal EQIP cost-share funding when applicable and available for eligible high priority practices A, C through M, before state and local cost share funding is approved. It is also generally expected to approve available state funding before local funds are considered.
- G. Lands for Conservation (LFC) program is exempt from the payment cap stipulations of the SWCP policy. LFC is only available when funds allow.

III. APPLICATION REQUIREMENTS

- A. Eligible SWCP applicants are to apply at their local NRCS Service Office (also the LPNNRD office if for tree planting or windbreak renovations). Applications with appropriate NRCS comments/recommendations are to be forwarded to the NRD for consideration.
- B. Applications will contain sufficient information to include:
 - 1. Date construction (summer or fall) is expected to be completed.
 - 2. Type of Project to be installed.
 - 3. Whether the proposed project is located in a priority watershed area or if other special conditions exist.
 - 4. An aerial photograph showing the project location.
 - 5. Total estimated cost-share needed for the project.
 - 6. When applying for a small dam or grade stabilization structure, the estimated percent of land treatment draining to the proposed site (Attachment C).

IV. ELIGIBLE HIGH PRIORITY PRACTICES

- A. **Establishment of warm and cool season grass on crop land**
- B. **Small conservation project (terraces, basins, diversion, grass waterways and/or underground outlets) applications.** This priority practice includes newly established

grass waterways and/or replacement grass waterways.

- i. Small projects are only eligible on fields where a complete no-till cropping management system is currently being applied.
- ii. Existing grassed waterway applications must be over 10-years old and part of an approved terrace system or on 100% no-tilled fields)
- iii. Small Projects may involve the construction of a new terrace and/or sediment & water control basins systems or it may include the extension of an existing terrace system with the inclusion of sediment & water control basins (this priority does “NOT” include the replacement of functionally obsolete terrace systems, waterways and sediment & water control basins in excess of 10-years old).
- iv. Small projects do not include practice of installing tile outlets into existing functional terrace outlet systems (refer to priority G).
- v. Small projects will not exceed \$5000.00 in cost incentive request.
*For small projects, landowners will not be expected to apply for available federal EQIP cost-share funding for eligible high priority practice B. It will generally be expected to approve available state funding before local funds are considered.

- C. ***Construction of new terrace systems** (includes replacement of functionally obsolete terrace systems in excess of 20-years old).
- D. **Construction of sediment & water control basins when part of a new terrace system where cost share incentives exceeds \$5,000** (Attachment A).
- E. **Construction of Diversions when part of a new terrace system or dam** (Attachments A & C).
- F. **Planned Grazing Management Systems** (Attachment B)
- G. *** Installation of Tiled Outlets into Existing Terraces** (includes the storage portion of the terrace).
- H. **Water Impoundment and Grade Stabilization Structures** (Attachment C)
- I. **Tree/Shrub Planting** (Only when NRD stock is provided and planted by the District) For riparian buffer strips, field, acreage and farmstead windbreaks and for wildlife habitat 200- tree/shrub minimum is required for riparian buffer strips, and for field and farmstead windbreaks. A 300-tree/shrub minimum is required for wildlife habitat. An eligible high priority practice under our Soil and Water Conservation Program (SWCP), at 50% cost share assistance on handplanting of 600 or more trees, provided that the cooperators use our tree planting machine. It is further recommended that final approved payments will be subject to LPNNRD inspection. (4/2022)
- J. **Windbreak Renovation** (Attachment D)
- K. **Supplementing EOIP Contracts in Priority Areas**
When federal EQIP funds are approved in LPNNRD priority areas, the District may approve additional local and/or state cost share not to exceed the established maximum cost share percentage approved for a practice or the specific area.
- L. **Emergency Repair of Conservation Practices** (Attachment E)
- M. **Lands for Conservation (LFC) Program :** (Attachment F) **Any approved EQIP contract that agrees to the terms of the LFC program; summer construction Jun 1 – September 30 of the calendar year.**
- N. **Cover Crop planting:** Eligible district-wide for up to 160 acres per application/landowner.

***NOTE:** Cost share only applies toward the tile outlet portion of approved terrace systems

to establish a stable outlet. A stable outlet is considered to be on land that has a 2% grade or less. A landowner may choose to install a portion of the outlet without cost share assistance provided that it meets NRCS design standards and specifications.

V. INELIGIBLE PRACTICES

Any application that would allow the installation of terraces on land that has established grass will not be approved without “sodbuster” approval from NRCS.

- A. The LPNNRD will not approve any conservation practice that will encourage the conversion of grassland, including CRP land, to crop land. This includes CRP land in the last year of the contract.
- B. Rebuilding grassed waterways or tile outlets if under 10-years old. Note: Cost share for replacing grass waterways will be considered on a case-by-case basis when over ten (10) years old and part of an approved terrace system or on 100% no-till fields (see IV. M.).
- C. Work that is considered normal maintenance of existing conservation practices.
- D. Rebuilding terraces on existing terrace lines.
- E. Terraces systems on Class VI land or greater.
- F. Sediment removal from small dams or other impoundments and/or from adjacent lands of said structures.
- G. Work started or constructed prior to approval.
- H. Livestock Waste Pits.
- I. The District will not provide cost share for practices on farmland that does not have a certified Nitrogen operator or on irrigated land where the irrigated acres are not certified by LPNNRD.
- J. Any practice on fields that are determined sod-busted by the NRCS.
- K. Repair of damage to conservation practices that is determined to be landowner negligence in performing normal maintenance as outlined in NRCS specifications.

VI. APPLICATION SUBMITTAL, APPROVAL & PROJECT COMPLETION PERIODS

A. Summer Construction Applications (For June through September 15):

To insure LPNNRD consideration, **applications for summer construction must be submitted by April 1.** Most generally, the Projects Committee will review, rank and recommend summer application approvals prior to construction season. . However, consideration and approval of summer applications received after **April 1** may occur depending on available funds. All **summer construction projects are to be completed by September 15** and **final paperwork submitted to the LPNNRD office by October 15.** The Projects Committee will review all uncompleted or unpaid applications at the end of each period to determine **if** application extensions and/or cancellations are warranted. **The field must be available for construction by August 1. The area must be planted to a cover crop or a crop preceding or after construction. The crop or cover may be harvested or pastured during the contract period.** Work not **completed by September 15,** may be canceled or receive reduced cost share as determined by the **Projects Committee/Board.**

NOTE: Cooperators who are approved for incentive payments within special designated watersheds, must follow these same summer construction requirements (refer to the “Lands for Conservation Program” – Attachment F).

B. Fall Construction Applications (September through December project completion):

To insure LPNNRD consideration, applications for fall construction must be received **by August 1.** Most generally, the Projects Committee will review, rank and recommend fall construction application approvals prior to fall construction season. However, additional approvals for fall work may occur after July/August as funds are available.

Approved fall applications will be given until December 31 to complete the work. The Committee will review all unpaid applications at the end of each year to determine application extensions and cancellations.

C. Grass, Tree Planting, Windbreak Renovation Applications:

Application periods for grass establishment will be approved based on NRCS seed and seeding specifications. Applications for trees are generally considered for approval just before the spring planting season. For approved Windbreak Renovation applications, tree removal will normally be completed in the summer or fall so the site will be ready before spring tree planting.

D. Small Dam Application (Attachment C):

To ensure consideration for approval, the **District will need NRCS/NRD technician recommended applications by December 15.** The Projects Committee will review and prioritize and submit a recommendation for approval at the January Board Meeting.

E. LPNNRD Signatures on Approved Applications & Related Documents:

The Manager, Assistant Manager and Projects Coordinator are authorized to sign Board approved SWCP applications, Completion and Document Certifications and other related documents on behalf of the LPNNRD.

VII. 2025 PRIORITY AREAS & ELIGIBLE COST-SHARE PERCENTAGES

Priority areas for 2025 listed below are given first consideration for District cost share assistance. Each year, high priority practice applications located in priority areas are reviewed and approved by the Projects Committee and Board for the upcoming program year. The cost-share assistance payment may not exceed a total of the eligible percent for an area when combining all sources of federal, state and local assistance. If there is not enough funding for all applications for all listed priority areas, the Projects Committee may rank areas for approval or approve a lower maximum cost share percent.

	Targeted Areas	Notes
A.	LPNNRD Lands North of the Platte River	Platte, Boone, Madison, Colfax & Dodge Counties. Shell Creek is also in ET & EPA 319 grant area - actual percent depends on priority area and practice as defined in approved grant application).
B.	Lake Wanahoo (Sand/Duck Creek) Watershed	
C.	Czechland Lake Recreation Area Watershed	
D.	Homestead Lake Recreation Area Watershed	
E.	Wahoo Creek Sub-Basins	Dunlap Creek; North Fork Wahoo Creek; Miller Branch Creek. These Wahoo Creek Sub-Basins are designated EQIP NWQI, EPA 319 and Environmental Trust Priority Areas.
F.	Skull Creek Watershed	It is anticipated to alternate this watershed with the Bone Creek Watershed every two years
G.	Watersheds Above All Existing and Planned LPNNRD Flood Control Structures	Non-public structures that are or will be LPNNRD Flood Control Structures operated and maintained by the District
H.	Watersheds Above Proposed or Completed Landowner SWCP Cost Share Dams	That will or have received LPNNRD assistance
I.	Voluntary Compliance of Verified Erosion & Sediment Complaints	District-wide
J.	All High Priority Practice Summer Applications	District-wide (June 1 through September 15 completion)
K.	Tree/Shrub Planting	District-wide
L.	Voluntary Compliance of Verified Erosion & Sediment Complaints	District-wide
M.	All High Priority Practice Summer Applications	District-wide (June 1 through September 15 completion)
N.	Tree/Shrub Planting	District-wide

VIII. COST SHARE PERCENTAGE - PRACTICE EXCEPTIONS

The maximum cost share percentage for most high priority conservation practices will be 75%; depending on the where the practice is located (**Refer to VII. above**). The exception to this is for the following high priority practices:

- A. **Water Impoundment Dams and Grade Stabilization Structures: 65% - 75%**
(Attachment C)
- B. **Windbreak Renovation Practice: 50%** (Attachment D)
- C. **Emergency Repair of Conservation Practices: 50%** (Attachment E)

IX. MAXIMUM COST SHARE LIMITS

A. **General Maximum Limit:**

A cooperator may receive **up to \$15,000 SWCP funds** within any program year (July 1 - June 30) for most high priority practices unless otherwise specified below.

B. **Priority Areas with Federal or State Grant Funding:**

Within priority areas (**Wahoo Creek and Shell Creek e.g.**) that are receiving reimbursable federal or state grant funding, the maximum limits may be exceeded to expedite use of those special funds within the specified grant period time line.

C. **Planned Grazing Systems – Livestock Well Pumping Plants:**

The maximum limit for planned grazing systems is \$12,500, however a maximum cost share limit of \$5,000 will also apply toward the livestock well and well pumping plant components (combined) when part of the approved system (Attachment B).

D. **Water Impoundment & Grade Stabilization Structures:**

The maximum limit for water impoundment dams and grade stabilization structures is \$15,000 upon NRCS recommendation and Projects Committee/Board approval on a case-by-case basis (Attachment C).

E. **Windbreak Renovation:**

The maximum limit for windbreak renovation is \$1,000 per landowner per year (Attachment D).

F. **Emergency Repair of Conservation Practices:**

The maximum limit for emergency repair of conservation practices is \$1,000 per landowner per year (Attachment E).

G. **2025 Summer Conservation Practices in Non-Priority Areas:**

For 2025, the maximum limit for approved conservation practices in non-priority areas will be \$15,000 per landowner per year.

X. AMENDMENTS FOR ADDITIONAL COST SHARE

When applications are approved under the maximum limit, additional funds, up to the limit, may be approved if notified by the landowner or technician before construction. LPNNRD staff is authorized to approve an additional \$1,000 above the original approval (up to the maximum limit) if the request is received from the landowner and/or technician prior to construction. Staff will notify the Projects Committee of any staff authorized changes.

XI. APPLICATION EXTENSIONS

Extensions may be granted for inclement weather or for other conditions beyond the landowner's control. All extension requests will be considered by the Projects Committee and Board on a case-by-case basis. No more than one 6-month extension can be approved for the same application.

XII. CONSERVATION PRACTICE DESIGN, STAKING & PERMITS

- A. All conservation measures must be designed and staked by Natural Resources Conservation Service personnel (NRCS), NRD technicians or other NRCS approved technical service providers. All completed conservation work must be according to the NRCS design standards and specifications as outlined in the NRCS Procedures Handbook for LPNNRD.
- B. The landowner is responsible for contacting the NRCS office to secure funds and schedule the layout (design and staking) of the approved work
- C. The landowner is responsible for obtaining all required local, state and federal permits.

XIII. SUBMITTING BILLS & PAPERWORK ON COMPLETED WORK

- A. The landowner is responsible for submitting all bills to the NRCS office. The NRCS will calculate the eligible cost share payment (on NSWCP form # 3) and submit completed and properly signed paperwork to the LPNNRD.
- B. Drawings of the completed practices at to be provided by the NRCS/NRD technician on an aerial photo and submitted with the payment request.

XIV. COST SHARE PAYMENTS

- A. LPNNRD has approved use of NeDNR's 2025 conservation practice payment rates for calculating SWCP contract cost-share payments. Payments will be based on NeDNR's conservation practice payment rates that were in force at the time the application was approved. The cost-share percent may be lowered if summer work is extended into fall.
- B. The LPNNRD calculates and pays cost-share on terraces only by the linear foot, not by the cubic yard.
- C. The cost-share percentages are calculated by multiplying the eligible cost share percentage by the approved cost share practice payment schedule rate or actual cost whichever is less. The cost-share assistance payment may not exceed a total of the eligible percent for an area when combining all sources of federal, state and local assistance.
- D. **Splitting Cost-Share Percentages:** When a field splits two cost-share priority areas, the corresponding eligible cost share percentage will be applied to each portion of the field being treated. When a field splits into a non-priority area, that area will be allowed up to 50% cost share assistance, if the non-priority area is 50% or less of the entire field being treated.
- E. When grant funds are available special conditions aligned with terms of grants will be implemented; in some cases a higher payment percentage rate, or payment cap may be allowed.

XV. PAYMENT OVERRUNS AND LANDOWNER REQUESTED REFUNDS

A. Payment Overruns:

Overruns of up to 10 % above the approved project amount may be approved by staff. Overruns above 10% will need Board approval. Payments are not to exceed the maximum cost share limits set for the various practices. Exception to this is when payments are combined with grant funds in priority areas.

B. Landowner Refunds:

If an SWCP practice is purposely damaged, removed or destroyed within ten years after completion (25 years for a small dam), the cooperator who received cost share, will be requested to reimburse the District, all or a portion of the SWCP cost share funds, as determined by the Projects Completion (25 years for a small dam), the cooperator who received cost share will be required to reimburse the District all or a prorated portion of the funding assistance, as determined by the Projects Committee and Board.

SWCP ATTACHMENT A
SEDIMENT & WATER CONTROL BASINS AND DIVERSIONS

This attachment is to help clarify the use of sediment & water control basins and diversions as an eligible cost-share practice. Basins and diversions are to be used as a part of an approved conservation system according to the NRCS technical guides and field manual.

- A. Sediment & water control basins and diversions may be approved as a high priority practice when in conjunction with terraces or dams.
- B. Basins and diversions will be considered a high priority practice when a part of a terrace system or in conjunction with a 100% no-till system. A 100% no-till system must have the goal of controlling soil erosion to soil replacement levels (“T”). A 100% no-till system is accepted land treatment when ephemeral and gully erosion is controlled, or “T” is met. Basins and/or diversions built separately on a terraced field are not considered a part of the terrace system.
- C. Basins and diversions not part of a terrace system may be considered as a high priority practice on fields where the NRCS or NRD technician determines terraces are not feasible and/or they offer the most practical solution to a problem. This will be determined by the Projects Committee on a case-by-case basis.

LOWER PLATTE NORTH NRDSWCP ATTACHMENT B PLANNED GRAZING SYSTEM PRACTICE

I. GENERAL REQUIREMENTS

- A. An applicant must have at least 40 acres of connecting grassland to be developed into at least two grazing cells with planned rest periods in accordance with Natural Resources Conservation Service (NRCS) recommendations.
- B. Applicants must complete a minimum 10-year planned grazing system developed by the NRCS prior to submitting an application.
- C. Applicants are required to sign a 10-year cost-share agreement with the LPNNRD. (Form NSWCP-10)
- D. All approved cost-share items must meet NRCS Standards and Specifications.
- E. Funds for approved practices may be used on CRP lands if such lands are in the last year of the CRP contract.
- F. The amount and type of eligible practices approved for each application will be determined by the overall grazing system plan and the most cost effective alternative available.
- G. Cost-share on eligible practices will be based on the approved cost-share percentage times the approved practice payment schedule cost share rate or 75 percent of the actual cost, whichever is less.

II. ELIGIBLE PRACTICES

- A. **Cross Fencing:** Only fencing designed to facilitate cell division is eligible for cost-share (Standard 382 specifications). Boundary fences are not eligible for cost-share.
- B. **Livestock Water Dugouts:** Dugouts will be sized by daily animal needs and Nebraska Engineering Handbook Standards.
- C. **Livestock Well Installation:** Livestock wells will be sized to provide a maximum of 15 gallons of water per animal-unit per day within each cell. No cost-share will be available for domestic or irrigation wells. Well test holes are not eligible for cost-share.
- D. **Pumping Plants for Livestock Wells** (As outlined by State NSWCP Guidelines): While a cooperator may receive up to \$12,500 SWCP funds toward completing a Planned Grazing System, a maximum cost share limit of \$5,000 will apply toward the livestock well and well pumping plant component (combined) if part of the approved system.
- E. **Livestock Water Tanks:** Tanks sized according to standard storage requirements in the NRCS Technical Guide, Standard 614, are eligible.
- F. **Livestock Water Pipeline Installation**

**LOWER PLATTE NORTH NRD
SWCP ATTACHMENT C
GUIDELINES FOR WATER IMPOUNDMENT (SMALL DAMS) &
GRADE STABILIZATION STRUCTURES**

I. PURPOSE

The purpose of this program is to assist landowners with the construction of water impoundment and grade stabilization structures on their property.

II. ELIGIBLE PROJECT ITEMS

A. Eligible Project Costs Include:

1. Construction (Not to include site preparation)
2. Seeding (Structure and emergency spillway)
3. Fencing when required by the NRCS

III. LAND TREATMENT REQUIREMENT

To be eligible for cost-share assistance, a minimum of 75% land treatment is required within the watershed above each proposed structure site. To calculate this percentage, non-highly erodible land is considered treated.

Land Treatment Definition:

Land treatment is defined as any practice or combination of practices (i.e. terraces, no-till etc.), that control soil erosion rates on highly erodible soils to soil replacement levels or less (Soil replacement level or "T" = 5 tons/acre in the LPNNRD). Any approved NRCS farm plan that treats land to "T" qualifies under this definition (8/2/00 Projects Committee).

IV. COST-SHARE PERCENTAGE AND MAXIMUM ASSISTANCE

The cost-share percent for approved applications outside selected priority areas is up to a maximum of 65%. For small dams approved within selected LPNNRD priority areas, the cost-share rate is up to a maximum of 75%. Eligible assistance will be based on the eligible cost-share percent times the county average costs or 75% of actual costs whichever is less. The maximum cost-share limit will be \$15,000 upon NRCS recommendation and Projects Committee approval on a case-by-case basis (see Special conditions below).

Special conditions: The Board may approve a higher cost-share percentage and increase the maximum assistance if an application site is above an LPNNRD recreation area, within a targeted watershed or when other special conditions exist. The Board may also approve a lower cost-share percent and decrease the maximum assistance for structure sites of lower priority. **Special** conditions will be evaluated by the Board on a case-by-case basis.

V. PRIORITY AREAS

Priority-areas for small dams and grade stabilization structures include the following watersheds:

- A. Sand & Duck Creek
- B. Upper Wahoo Creek*

- C. Skull Creek
- D. Shell Creek* (Additional grant funding available)
- E. Bone Creek
- F. Watersheds above Pubic Recreation Structures (e.g. Czechland Lake, Homestead Lake, Lake Wanahoo)
- G. Above all existing LPNNRD Operated and Maintained Watershed Structures.

VI. APPLICATION ELIGIBILITY AND SIGN-UP

- A. Any landowner within the Lower Platte North NRD who is an individual, a partnership, a corporation or other legal entity.
- B. Applications may be submitted any time during the year; however, only NRCS inspected and recommended applications received by December 15, will ensure consideration for the following construction year. Unapproved applications will expire on May 1 of each year, requiring a new landowner application for future consideration. The Projects Committee will review, prioritize and submit a recommendation for approval at the January Board Meeting.
- C. The applicant shall apply at the county NRCS office on forms provided by the LPNNRD. An aerial photo showing the proposed project location must accompany the application. The application must be signed by the applicant and sent to the LPNNRD before December 15 of each year to insure consideration for the immediate year's construction.
- D. At the time of application, the NRCS will be requested to provide an estimate of drainage acres, percentage of land treatment present, quantities and costs for the project.

VII. APPLICATION EVALUATION AND TENTATIVE APPROVAL

- A. Application sites will be inspected by LPNNRD and NRCS representatives to evaluate feasibility, benefits and cost. Benefits to be evaluated will include but not be limited to: flood control, grade control, erosion and sediment control, wildlife habitat enhancement, livestock water, and protection to public roads and property.
- B. The Projects Committee will most generally review, prioritize, and make recommendations on applications at their January meeting.
- C. The NRD Board of Directors will generally approve, reject, or table each request at the January Board Meeting.
- D. After receiving LPNNRD approval, the applicant will be required to submit a \$500 deposit to the NRD before a survey or design is started. The deposit will be returned to the applicant after project completion. If the deposit is not received by February 1, the application will be canceled. If the applicant withdraws from the project after the design has been complete, the deposit will be retained by the LPNNRD unless conditions in XII. B. apply.
- E. In February of each year, the Natural Resources Conservation Service will be requested to proceed with survey and design of approved projects.
- F. After receiving LPNNRD approval, the applicant will be given two years to obtain necessary permits, complete the structure and submit all required paperwork. If the project is delayed due to adverse weather conditions, or other conditions beyond the

applicant's control, an extension may be granted by the LPNNRD Board of Directors. Extensions will be considered by the LPNNRD Board on a case-by-case basis.

VIII. LAND RIGHTS, AGREEMENTS AND PERMITS

- A. The applicant is responsible for obtaining any required easements and any required federal, state and local (i.e. NDNR, Army COE, and County Zoning) permits.
- B. The applicant is responsible for the relocation or modification of water lines, power lines and telephone lines and pay the costs involved.
- C. The applicant will be required to enter into a 25-year cost-share agreement with the LPNNRD. This agreement states that the applicant will refund cost-share funds if the project is removed, altered, or modified without the consent of the LPNNRD.

IX. STRUCTURE DESIGN AND CONSTRUCTION

- A. The NRCS will be requested to survey, design, and supervise all structures approved by the LPNNRD Board.
- B. Construction will not commence until formal notice to proceed is given by the LPNNRD. This notice will be given after NRD Board approval, and after receiving the applicant's deposit and signed cost-share agreement.

X. FINAL APPROVAL AND PAYMENT

- A. Final Approval and Payment will occur when:
 - 1. The project is completed and certified by the NRCS/NRD technician to meet all NRCS standards and specifications.
 - 2. The completed application form NSWCP-3 is signed and returned to the LPNNRD with a copy of all project bills.

XI. OPERATION AND MAINTENANCE

The landowner is responsible for all operation and maintenance after project construction.

XII. SMALL DAM DEPOSIT REQUIREMENT & REIMBURSEMENT

- A. The applicant will be required to submit a \$500 deposit to the NRD before a survey or design is started. The deposit will be returned to the applicant after NRCS approves the completed project and all paperwork is submitted and approved by the District. If the deposit is not received by February 1, the application will be canceled. If the applicant withdraws from the project after the design has been complete, the deposit will be retained by the LPNNRD unless conditions in B. apply.
- B. If a landowner does not proceed with the small dam project because the final cost estimate is 40% or more over the original project estimate, the LPNNRD will return the \$500 deposit based on financial hardship. All other conditions will be reviewed by the Projects Committee on a case-by-case basis.

**LOWER PLATTE NORTH NRD
SWCP ATTACHMENT D
WINDBREAK RENOVATION PRACTICE**

I. PURPOSE

To provide for the restoration of farmstead, acreage or field windbreaks that have been rendered substantially ineffective due to the death of trees or other windbreak plantings as a result of weather, disease, or other natural causes.

II. PLAN REQUIREMENT

A windbreak renovation plan is to be based on a plan reviewed and approved by a forester of the Nebraska Forest Service. The forester is to certify that the windbreak has lost its effectiveness, should be renovated and that they approve the plan of renovation.

III. SITE PREPARATION

Tree removal off the site is required to be accomplished in late fall/early winter at least before the planting occurs the following spring. The only area that is replanted with a new windbreak receives cost share for removal costs. Tree removal work should not be initiated until the application is approved by the Lower Platte North NRD and the landowner agrees to replant the windbreak in the same area.

IV. COST SHARE RATE AND MAXIMUM ASSISTANCE

The windbreak renovation cost-share payment will not be based on a cost greater than the county average unit cost adopted by the USDA-FSA. The renovation practice is not to include the replanting of the windbreak because of different cost-share percentage rates. The windbreak planting cost-share will be separate. The Lower Platte North NRD will cost share at a 50% rate, up to \$1,000.

Tree planting cost-share is eligible for riparian buffers, farmsteads, acreages, field and livestock protection windbreaks. Windbreaks must contain 200 or more trees and shrubs which are purchased through and planted by the NRD. When the planting is strictly for wildlife habitat, a minimum of 300 trees/shrubs purchased and planted by the NRD is required.

**LOWER PLATTE NORTH NRD
SWCP ATTACHMENT E
FOR EMERGENCY REPAIR OF CONSERVATION PRACTICES**

I. PURPOSE

On occasion, the LPNNRD Board of Directors may approve local SWCP funds for the Repair of conservation practices damaged from intense rainstorms. The decision for approving emergency repair funds will be considered annually, with the location and total amount of available funds dependent on the severity of storm damage to conservation practices in designated areas in the District. When approved by the Board, Emergency repair funds will be allocated in the following manner:

- A. The LPNNRD Board will consider approval of the amount and eligible area for emergency repair funds, with a recommendation from the Projects Committee. Typically, this will occur on or prior to the LPNNRD September Board Meeting.
- B. Only eligible Conservation Practices, two years old and newer that were originally built to NRCS design specifications, will be eligible for cost-share assistance.
- C. The committee will consider approval of emergency repair assistance only when it is determined by an NRCS technician that the damage was not due to landowner negligence in performing normal maintenance as outlined in NRCS O&M specifications.
- D. To be eligible for emergency repair funds, the landowner must be following an approved NRCS farm plan.
- E. Prior to LPNNRD approval, applications will receive recommendations from LPNNRD and NRCS staff. The LPNNRD Projects Committee will prioritize application practices and areas.
- F. Eligible assistance will be 50% of the approved amount up to a maximum of \$1,000 per landowner per program period.



UNITED STATES DEPARTMENT OF THE INTERIOR
DOWN PAYMENT (BILL) REQUEST

Make Remittance Payable To: U.S. Geological Survey
Billing Contact: Amanda Flynn, Budget Analyst Phone: 402-328-4144,
aflynn@usgs.gov

Bill #: 90154972
Customer: 6000000136
Date: 01/08/2026
Due Date: 03/09/2026

Remit Payment To: United States Geological Survey
P.O. Box 6200-27
Portland, OR 97228-6200

Payer: LOWER PLATTE NORTH NRD
P.O. BOX 126
WAHOO NE 68066

Additional forms of payment may be accepted. Please email GS-A-HQ_RMS@USGS.GOV or call 703-648-7683 for additional information.

To pay through Pay.gov go to <https://www.pay.gov>.

Checks must be made payable to U.S. Geological Survey. Please detach the top portion or include bill number on all remittances.

Amount of Payment: \$ _____

Date	Description	Qty	Unit Price		Amount
			Cost	Per	
01/08/2026	The operation of stage-only streamgages and gage cameras as agreed to in Joint Funding Agreement 25NRJFA00010 between the US Geological Survey and the Lower Platte North Natural Resources District. JFA 25NRJFA00010 25NRJFA00010	1	5,514.00	1	5,514.00

Amount Due this Bill: 5,514.00

Accounting Classification:
Sales Order: 144602
Sales Office: GESE
Customer: 6000000136
Accounting #: 11645998

TIN: *****2716

Joint Water Management Advisory Board
February 12, 2026 - 2:00 P.M.
City of Fremont Council Chambers,
400 E. Military Avenue, Fremont Nebraska

Agenda:

1. Meeting called to order – Bob Missel
2. Roll call.
3. Consideration of renewing Interlocal Agreement entered April 9, 2019, expired December 31,2025. Possible action to take a revised agreement back to each partner elected board.
4. JWMAB Project Updates
 - a. Platte River Gauge Monitoring USGS Agreement thru 9/30/2029– Ryan Chapman LPNNRD
 - b. North Bend Cutoff Ditch Project – Tom Smith DCEM
 - c. Rawhide Creek Watershed Plan (USDA NRCS), Tom Smith DCEM
 - d. Other grants
5. Member updates
 - a. City of Fremont
 - b. LPNNRD-USACE funding requests – jointly from Papio, LPS, LPN NRDs.
 - i. Section 22 Program Study
 - ii. General Investigation (GI) Study request
 - c. Cotterell Diking District
6. Public comments
7. Adjournment.

River/Ice Jam information;
<https://apps.usgs.gov/hivis/>
<https://www.weather.gov/oax/icejamrisk>

A meeting notice was printed in the Fremont Tribune and was distributed to the governing partners of the advisory board. The official current copy of the agenda is available at Municipal Building, 400 East Military, office of the City Clerk. A copy of the Open Meeting Law is posted in the meeting room for review by the public.

2/3/2026

Flood Control/Hazard Mitigation Projects

STATUS	Project Description	Total Project Estimated Costs	Project Due	Project Expenses to Date PAID BY DODGE COUNTY		Project Expenses Reimbursed TO COUNTY to Date		Service Contract Agreement	Local Cost Share** (collected at closeout of project)	**CDBG-DR Application Submitted	Status
				Total	County	Total	County				
CLOSED	FEMA HMPG Advanced Assistance-Elkhorn Township* (East Fremont) Drainage Study* Improve drainage system from Fremont and within the Elkhorn Township	\$800,000.00	Complete	Total \$ 739,580.00		Total \$ 184,895.00		JEO- \$739,580.00	Dodge County \$67,609.00- City of Fremont \$56,599- LPNNRD \$66,599-	Funding Received \$184,895.00	NOT SELECTED FOR CONSTRUCTION UNDER BRIC PROGRAM. FEDERAL FUND PROGRAM UNKNOWN
CLOSED	FEMA HMPG-Platte River Monitoring* Install cameras and gauges along Platte River to improve situational awareness.	\$38,880.00	Complete	Total \$ 38,880.00		Total \$ 29,160.00 \$ 9,720.00			Dodge County \$6,750.00- LPNNRD \$6,750.00- City of Fremont \$6,750.00- PNNRRD \$6,750.00	Funding Received \$9,720.00	LPNNRD O&M ongoing costs split among partners for USGS Cooperative
CLOSE OUT	FEMA HMPG-Dodge County- Residential Construction* purpose Homeowners have opportunity to mitigate home from flooding.	\$511,382.00	9/1/2026	Total \$ 102,860.00		Total \$ 77,145.00		JEO Mgmt Costs- \$39,700.00	Property Owners pay local cost of their project Dodge County reimbursement of Management costs (JEO \$39,700.00)	Yes, NOIA up to \$127,845.50	COMPLETED ONE HOME FROM ORIGINAL NINE INTERESTED
CLOSE OUT	FEMA HMPG-North Bend Drainage District* establish east bank to mitigate flooding from west.	\$1,633,357.47	9/1/2026	Total \$ 701,778.78		Total \$ 526,334.04		FVRA PH1- \$129,040.00 PRAA CONT- \$182,956.00	North Bend Drainage-\$25,000.00 Dodge County \$109,000- LPNNRD \$149,999- City of Fremont-\$109,000.	Yes, NOIA up to \$409,399.37	CONSTRUCTION COMPLETE, CLOSEOUT IN PROCESS WITH NEMA
AWAITING FINAL SIGNATURE	NRCS Rawhide Creek* create a watershed plan, identifying alternatives within the plan to mitigate flood risk.	\$745,000.00	FINAL- 02/28/2026	Total \$ 743,372.59		Total \$ 743,372.59		JEO- \$743,800.00	None for this phase-plan development	Not eligible	Alternative Cost development-City of Fremont likely sub applicant.
CLOSED	BRIC-Scoping Project-(West Fremont)* to develop project application to mitigate flooding In South West Fremont/Platte Township	\$250,000.00	Complete	Total \$ 249,560.00		Total \$ 187,170.00		JEO- \$249,590.00	LPNNRD-\$19,964.80 PD City of Fremont-\$19,964.80 PD Dodge County,\$72,460.40 PD	Not eligible	

*These are reimbursement grants

\$ 2,376,031.37

\$ 2,312,481.63

**INTERLOCAL COOPERATION ACT AGREEMENT
JOINT WATER MANAGEMENT ADVISORY BOARD**

This Agreement (hereinafter named "Agreement") is made by and among the following Parties:

City of Fremont
Dodge County
Village of Inglewood
Lower Platte North Natural Resources District
City of North Bend
Cotterell Diking & Drainage District
Ames Diking & Drainage District
North Bend Drainage District
Elkhorn Township
Platte Township
Sanitary and Improvement District #3 – Lake Ventura
Sanitary and Improvement District #5 - Timberwood

This Agreement supersedes and replaces that certain Interlocal Agreement to create a Joint Water Management Advisory Board entered into on or about April 9, 2019, by and among Dodge County, Nebraska, the City of Fremont, the Village of Inglewood and the Lower Platte North Natural Resources District.

All of such parties hereinafter being referred to either individually as "Partner" or collectively as "Partners".

WHEREAS,

The Partners wish to enter into an agreement, pursuant to the terms of the Interlocal Cooperation Act, and

The Partners desire to form a Joint Water Management Advisory Board to identify water management vulnerabilities, to prioritize solutions to reduce or eliminate these vulnerabilities, and to make recommendations on water management solutions to the governing body of each Partner, and

The City Council of Fremont has reviewed this agreement and has authorized the Mayor of the City of Fremont to sign this agreement, and

The Dodge County Board of Supervisors has reviewed this agreement and has authorized the Chairperson of the Board of Supervisors to sign this agreement; and,

The Village Board of Inglewood has reviewed this agreement and has authorized the Chairperson of the Village of Inglewood to sign this agreement, and

The Lower Platte North Natural Resources District has Board reviewed this agreement and has authorized the Chairperson of the Board to sign this agreement.

The City of North Bend has reviewed this agreement and has authorized the Mayor of the Council to sign this agreement.

The Cotterell Diking & Drainage District has reviewed this agreement and has authorized the Chairperson of the Board to sign this agreement.

The Ames Diking & Drainage District has reviewed this agreement and has authorized the Chairperson of the Board to sign this agreement.

The North Bend Drainage District has reviewed this agreement and has authorized the Chairperson of the Board to sign this agreement.

The Elkhorn Township Board reviewed this agreement and has authorized the Chairperson of the Board to sign this agreement.

The Platte Township has reviewed this agreement and has authorized the Chairperson of the Board to sign this agreement.

The Sanitary and Improvement District #3 – Lake Venture has reviewed this agreement and has authorized the Chairperson of the Board to sign this agreement.

The Sanitary and Improvement District #5 – Timberwood has reviewed this agreement and has authorized the Chairperson of the Board to sign this agreement.

NOW THEREFORE, in consideration of the foregoing recitals and their mutual covenants hereinafter expressed, the Partners agree as follows:

1. Authority:

To make the most efficient use of their respective powers by cooperating on a basis of mutual advantage under the auspices of the Interlocal Cooperation Act (Neb. Rev. Stat. §§ 13-801 to 13-827). In furtherance of this cooperative effort, the Partners desire to enter into this Interlocal Agreement with one another for joint and cooperative action for any power or powers, privileges or authorities exercised or capable of exercise individually by them as public agencies under the Interlocal Cooperation

Act.

The Partners desire to form a Joint Water Management Advisory Board (Board) consisting of two members of the governing body of each Partner.

2. Funding:

The Board **will** be responsible for recommending how costs **will** be allocated to each Partner.

3. Contracts:

The Board shall not have the authority to enter into any contract on behalf of the Partners unless the contract has been approved by the governing body of each Partner.

4. Effective Date:

This Agreement becomes effective upon execution by all Partners, but in no event shall the Effective Date be later than May 31, 2019.

5. Duration of Agreement:

This Agreement shall extend from the date of execution by all Partners and will remain in effect until December 31, 2025. Any Partner may terminate their participation in the Agreement with a 30 day written notice to the other Partners.

6. Amendment of Agreement:

This Agreement may be amended at any time, subject to written approval by the Partners.

7. Indemnification:

The Partners assume no liability under this Agreement unless expressly accepted herein. Each Partner agrees to defend the other from and against all liabilities, obligations, losses, damages, claims, and demands arising from the acts of its respective officers, agents, or employees.

8. Default and Dispute:

If a Partner to this Agreement believes that one or more of the Partners are in default of any term or condition of this Agreement, said Partner shall send written Notice of Default to all Partners. Failure of the defaulting Partner or Partners to cure a default under this Agreement within thirty (30) days after receipt of the written notice thereof, shall entitle the Partner to proceed to take action necessary to cure the default and bill the defaulting Partner or Partners for all costs associated **with** such cure. In

the event that any dispute or controversy arising out of or relating to this Agreement occurs, the Partners shall mutually agree on an attorney knowledgeable and experienced in mediation, who shall attempt to mediate such dispute. If no resolution is reached at mediation, the Partners may then proceed with a court action against the other or others in a court of competent jurisdiction in Dodge County, Nebraska. The laws of the State of Nebraska shall govern this Agreement.

9. Counterparts:

This Agreement may be executed in several counterparts, each of which so executed shall be deemed to be an original, and such counterparts, shall, together, constitute and be one and the same instrument.

IN WITNESS WHEREOF, each Partner has caused this Agreement to be executed by its duly authorized official as of the date and year shown below, pursuant to the Interlocal Cooperation Act. Notwithstanding any language to the contrary in the above recitals, any Partner that fails to sign this Agreement by May 31, 2019, shall not be a Partner to this Agreement.

City of Fremont

By: _____
Title: _____
Date: _____

Village of Inglewood

By: _____
Title: _____
Date: _____

City of North Bend

By: _____
Title: _____
Date: _____

Lower Platte North Natural Resources District

By: Gene Ruzicka
Title: Chairman
Date: 5-13-19

Dodge County

By: _____
Title: _____
Date: _____

Cotterell Diking & Drainage District

By: _____
Title: _____
Date: _____

Ames Diking & Drainage District

By: _____

Title: _____

Date: _____

North Bend Drainage District

By: _____

Title: _____

Date: _____

Elkhorn Township

By: _____

Title: _____

Date: _____

Platte Township

By: _____

Title: _____

Date: _____

**Sanitary & Improvement District #3 -
Lake Venture**

By: _____

Title: _____

Date: _____

**Sanitary & Improvement District #5 -
Timberwood**

By: _____

Title: _____

Date: _____



Nebraska State Office

1121 Lincoln Mall
Room 360
Lincoln, NE 68508

Notice of Availability

Nebraska Natural Resources Conservation Service (NRCS) has prepared a Finding of No Significant Impact (FONSI) titled “Rawhide Creek Watershed Plan, Colfax and Dodge Counties of Nebraska” in partnership with Dodge County Board of Supervisors. The environmental assessment of this federally assisted action indicates that the project will not cause significant local, regional, or national impacts on the environment. As a result of these findings, I have determined that the preparation and review of an environmental impact statement is not needed for this project.

The Proposed Action involves constructing three interdependent elements. At site L1-1, a berm would be constructed along the eastern bank of the existing Brush Creek Dam outfall for a length of approximately 1 mile to prevent floodwater from overtopping the existing ditch. At site L1-2, the Cutoff Road would be raised for a distance of approximately 2.3 miles to prevent floodwater from overtopping the road, reducing agricultural flooding damages. Site DC1-13A is composed of two holding areas and a connecting channel that will provide temporary detention of floodwaters that would be released slowly over time, reducing flooding in Fremont. The primary goal is to protect the City of Fremont and nearby agricultural lands from the adverse effects of flooding, which has been a frequent issue in the region. The project aims to minimize flood damage by reducing runoff, erosion, and sediment, and by controlling surface water from excessive rainfall and stream overflow. Additionally, this initiative may reduce or even eliminate the need for some residents to have flood insurance.

No administrative action on implementation of the proposal will be taken until after March 15, 2026. You may view a copy of the FONSI and associated Environmental Assessment at the following website: <https://www.nrcs.usda.gov/state-offices/nebraska/projects-ready-for-public-comment-and-review>.

For more information, please contact Melissa Baier, ASTC-Water Resources and Easements, at 402.437.4065 or by email at melissa.baier@usda.gov.

Sincerely,

G. JAMES HUNTWORK
Acting State Conservationist







CERTIFICATE OF PAYMENT: 014



Date of Issuance: January 28, 2026

Project: LPNNRD Wahoo Creek Watershed Sites 26A 26B and 27

Project No.: 018-3423

Contractor: Thompson Construction

DETAILED ESTIMATE

Description	Unit Price	Extension
Refer to Attached Progress Estimate #14 thru 01-26-2026		
PLEASE REMIT PAYMENT TO: Thompson Construction 2404 N Lincoln Ave Fremont, NE 68025		

Value of Work Completed This Request: \$ 2,351,620.50

Original Contract Value: \$ 4,314,772.70
Approved Change Orders:
No. 1 \$24,274.50
No. 2 _____
No. 3 _____

Total Contract Value: \$ 4,339,047.20

Value of completed work and materials stored to date \$ 2,351,620.50
Less retainage percentage 10% \$ 235,162.05
Net amount due including this estimate \$ 2,116,458.45
Less: Estimates previously approved:

No. 1 \$153,421.65	No. 2 \$107,054.10	No. 3 \$167,139.00
No. 4 \$34,211.70	No. 5 \$116,193.60	No. 6 \$208,238.40
No. 7 \$285,587.10	No. 8 \$77,111.10	No. 9 \$70,529.40
No. 10 \$81,970.20	No. 11 \$247,589.10	No. 12 \$260,962.20
No. 13 \$185,013.90	No. 14 _____	No. 15 _____
No. 16 _____	No. 17 _____	No. 18 _____

Total Previous Estimates: \$1,995,021.45

NET AMOUNT DUE THIS ESTIMATE: \$ 121,437.00

The undersigned hereby certifies, based upon periodic observations as set forth in scope of work and the data included in all applicable payment applications that, to the best of its knowledge, information and belief: (1) the work has progressed as indicated in the applicable payment applications; (2) the work performed and materials delivered by Contractor are in conformance with the plans and specifications; and (3) the Contractor, in accordance with the contract, is entitled to payment as indicated above.

This certification does not constitute a warranty or guarantee of any type. Client shall hold its Contractor solely responsible for the quality and completion of the Project, including construction in accordance with the construction documents. Any duty or obligation of Olsson hereunder is for the sole benefit of the Client and not for any third party, including the Contractor or any Subcontractor.

cc: Project File
Sean Elliott - LPNNRD
Lance French - Thompson Construction

OLSSON

By:

To: LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
 From: THOMPSON CONSTRUCTION, INC.
 Contract For: WAHOO CREEK WATERSHED DAM STRUCTURES 26A, 26B, AND 27
 ENGINEER's Project No. 018-3423
 For Work accomplished through the date of: 1/26/26

1. Original Contract Price:		\$	<u>4,314,772.70</u>
2. Net change by Change Orders and Written Amendments (+ or -):		\$	<u>24,274.50</u>
3. Current Contract Price (1 plus 2):		\$	<u>4,339,047.20</u>
4. Total completed and stored to date:		\$	<u>2,351,620.50</u>
5. Percent of Project Completed	<u>48%</u>		
6. Retainage (per agreement):			
	<u>10%</u> of completed Work and Stored Materials:	\$	<u>235,162.05</u>
	(10% of the first 50% of work completed & stored)		
		Total Retainage:	\$ <u>235,162.05</u>
7. Total completed and stored to date less retainage (4 minus 6):		\$	<u>2,116,458.45</u>
8. Less previous Application for Payments:		\$	<u>1,995,021.45</u>
9. DUE THIS APPLICATION (7 MINUS 8):		\$	<u>121,437.00</u>

Accompanying Documentation:

CONTRACTOR'S Certification:

The undersigned CONTRACTOR certifies that (1) all previous progress payments received from OWNER on account of Work done under the Contract referred to above have been applied on account to discharge CONTRACTOR's legitimate obligations incurred in connection with Work covered by prior Applications for Payment numbered 1 through 1 inclusive; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to OWNER at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to OWNER indemnifying OWNER against any such Lien, security interest or encumbrance); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and not defective.

Dated: 1/26/26 Thompson Construction

By: 

Payment of the above AMOUNT DUE THIS APPLICATION is recommended.

Dated: _____

By: _____

APPLICATION APPROVED BY:

By: _____

Title: _____

Date: _____

ATTEST:

By: _____

Title: _____

2404 N LINCOLN AVE FREMONT, NE 68025 - PHONE - 402-704-2008 - FAX - 402-704-2009

Owner: LOWER PLATTE NORTH NATURAL RESOURCE DISTRICT

Date: 26-Jan-26

Project: WAHOO CREEK WATERSHED

TOTAL STORED: \$ 284,605.00

DAM STRUCTURES 26A, 26B, AND 27

TOTAL COMPLETED: \$ 2,067,015.50

Estimate No.: 14

Contractor: THOMPSON CONSTRUCTION INC

TOTAL PLUS STORED: \$ 2,351,620.50

Project No.: 018-3423

ITEM NO.	QTY	UNIT	DESCRIPTION	MATERIAL STORED	QTY TO DATE	UNIT PRICE	TOTAL	TOTAL PLUS STORED MATERIAL
SITE 26A								
1	1	LS	MOBILIZATION		1	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
2	1	LS	CONSTRUCTION STAKING		0.75	\$ 12,000.00	\$ 9,000.00	\$ 9,000.00
3	1	EA	CONSTRUCTION ENTRANCE		1	\$ 2,625.00	\$ 2,625.00	\$ 2,625.00
4	1	LS	DEWATERING		1	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
5	12	AC	GENERAL CLEARING AND GRUBBING		12	\$ 2,900.00	\$ 34,800.00	\$ 34,800.00
7	86720	CY	EARTHWORK FILL (AT1.2 COMPACTION)		54500	\$ 3.90	\$ 212,550.00	\$ 212,550.00
8	13543	CY	EARTHWORK CUT AND SPOIL		13543	\$ 4.00	\$ 54,172.00	\$ 54,172.00
9	1047	TN	AGGREGATE 47B FINE		896	\$ 34.00	\$ 30,464.00	\$ 30,464.00
10	8	TN	1" WASHED AGGREGATE		8	\$ 105.00	\$ 840.00	\$ 840.00
11	200	TN	C33 #8 AGGREGATE		8	\$ 55.00	\$ 440.00	\$ 440.00
12	4273	TN	CLASS B RIP RAP - STORED = 1620 TONS @\$72.00 /	\$ 116,640.00	800	\$ 90.00	\$ 72,000.00	\$ 188,640.00
13	998	TN	3" CRUSHED AGGREGATE		253	\$ 45.00	\$ 11,385.00	\$ 11,385.00
14	1022	LF	6" PERFORATED DUAL WALL PVC		900	\$ 23.00	\$ 20,700.00	\$ 20,700.00
15	90	LF	8" GALVANIZED STEEL PIPE		90	\$ 25.00	\$ 2,250.00	\$ 2,250.00
16	177	LF	24" RCPP PRINCIPAL SPILLWAY		178	\$ 550.00	\$ 97,900.00	\$ 97,900.00
17	2	EA	PRINCIPAL SPILLWAY PIPE SUPPORTS		2	\$ 4,000.00	\$ 8,000.00	\$ 8,000.00
18	29	CY	STRUCTURAL CONCRETE (CLASS 4000)		15	\$ 2,000.00	\$ 30,000.00	\$ 30,000.00
19	5320	LB	REINFORCING STEEL	\$ 1,600.00	2660	\$ 2.50	\$ 6,650.00	\$ 8,250.00
20	1	LS	METAL FABRICATION	\$ 6,063.00	0	\$ 11,000.00	\$ -	\$ 6,063.00
21	3	EA	SHEETPILE HEADWALL		3	\$ 1,700.00	\$ 5,100.00	\$ 5,100.00
22	24	LF	18" CCP LOW STAGE INLET PIPE		0	\$ 75.00	\$ -	\$ -
23	1	EA	18" CONCRETE TRASH RACK		0	\$ 3,000.00	\$ -	\$ -
24	53	LF	12" PVC DRAWDOWN PIPE		53	\$ 60.00	\$ 3,180.00	\$ 3,180.00
25	1	EA	12" BAR TRASH RACK		1	\$ 400.00	\$ 400.00	\$ 400.00
26	1	EA	12" LINE GATE	\$ -	1	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
27	2300	LF	FENCE REMOVAL(ADB ENGINEER)		2300	\$ 1.00	\$ 2,300.00	\$ 2,300.00
28	1420	LF	FENCE PLACEMENT(ADB ENGINEER)		0	\$ 8.00	\$ -	\$ -
29	2	EA	GATE		0	\$ 650.00	\$ -	\$ -
30	2	EA	BRASS CAP MONUMENTS		0	\$ 1,300.00	\$ -	\$ -
31	7.9	AC	SEEDING		0	\$ 2,400.00	\$ -	\$ -
32	2960	LF	WATTLES		0	\$ 4.00	\$ -	\$ -
33	3	EA	PERMANENT PIEZOMETER(W/ BOLLARDS)		0	\$ 8,000.00	\$ -	\$ -
34	4	EA	SETTLEMENT PLATE		2	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00
35	1100	LF	TYPE B DIVERSION		0	\$ 2.40	\$ -	\$ -
36	100	LF	DRAIN TILE REMOVAL (ADB ENGINEER)		0	\$ 5.00	\$ -	\$ -
37	100	LF	DRAIN TILE PLACEMENT(ADB ENGINEER)		0	\$ 10.00	\$ -	\$ -
38	0	EA	SEPTIC TANK AND LATERAL FIELD		0	\$ -	\$ -	\$ -
39	1	LS	QUALITY CNTROL INSPECTION		0.5	\$ 6,500.00	\$ 3,250.00	\$ 3,250.00
40	150	SY	GEOTEXTILE FILTER FABRIC		0	\$ 12.00	\$ -	\$ -
TOTAL 26A							\$ 708,006.00	\$ 832,309.00

ITEM NO.	QTY	UNIT	DESCRIPTION	MATERIAL STORED	QTY TO DATE	UNIT PRICE	TOTAL	TOTAL PLUS STORED MATERIAL
SITE 26B								
1	1	LS	MOBILIZATION		0.75	\$ 50,000.00	\$ 37,500.00	\$ 37,500.00
2	1	LS	CONSTRUCTION STAKING		0.25	\$ 12,000.00	\$ 3,000.00	\$ 3,000.00
3	1	EA	CONSTRUCTION ENTRANCE		1	\$ 2,560.00	\$ 2,560.00	\$ 2,560.00
4	1	LS	DEWATERING		0.5	\$ 15,000.00	\$ 7,500.00	\$ 7,500.00
5	15	AC	GENERAL CLEARING AND GRUBBING		15	\$ 2,000.00	\$ 30,000.00	\$ 30,000.00
7	77628	CY	EARTHWORK FILL (AT1.2 COMPACTION)		17000	\$ 3.70	\$ 62,900.00	\$ 62,900.00
8	2946	CY	EARTHWORK CUT AND SPOIL		2946	\$ 4.00	\$ 11,784.00	\$ 11,784.00
9	814	TN	AGGREGATE 47B FINE		0	\$ 34.00	\$ -	\$ -
10	4	TN	1" WASHED AGGREGATE		0	\$ 210.00	\$ -	\$ -
11	205	TN	C33 #8 AGGREGATE		0	\$ 55.00	\$ -	\$ -
12	4888	TN	CLASS B RIP RAP (818 TONS STORED @ \$72/ TON)	\$ 58,896.00	0	\$ 90.00	\$ -	\$ 58,896.00
13	855	TN	3" CRUSHED AGGREGATE		0	\$ 45.00	\$ -	\$ -
14	961	LF	6" PERFORATED DUAL WALL PVC		0	\$ 23.00	\$ -	\$ -
15	90	LF	8" GALVANIZED STEEL PIPE		0	\$ 25.00	\$ -	\$ -
16	177	LF	24" RCPP PRINCIPAL SPILLWAY	\$ 60,668.00	0	\$ 550.00	\$ -	\$ 60,668.00
17	2	EA	PRINCIPAL SPILLWAY PIPE SUPPORTS		1.5	\$ 4,000.00	\$ 6,000.00	\$ 6,000.00
18	23	CY	STRUCTURAL CONCRETE (CLASS 4000)		0	\$ 2,150.00	\$ -	\$ -
19	4285	LB	REINFORCING STEEL	\$ 3,277.00	0	\$ 2.50	\$ -	\$ 3,277.00
20	1	LS	METAL FABRICATION	\$ 6,063.00	0	\$ 11,000.00	\$ -	\$ 6,063.00
21	3	EA	SHEETPILE HEADWALL	\$ 2,570.00	0	\$ 1,700.00	\$ -	\$ 2,570.00
22	24	LF	18" CCP LOW STAGE INLET PIPE		0	\$ 75.00	\$ -	\$ -
23	1	EA	18" CONCRETE TRASH RACK		0	\$ 3,100.00	\$ -	\$ -
24	64	LF	12" PVC DRAWDOWN PIPE		0	\$ 60.00	\$ -	\$ -
25	1	EA	12" BAR TRASH RACK		0	\$ 400.00	\$ -	\$ -
26	1	EA	12" LINE GATE	\$ 6,617.00	0	\$ 30,000.00	\$ -	\$ 6,617.00
27		LF	FENCE REMOVAL(ADB ENGINEER)		0		\$ -	\$ -
28		LF	FENCE PLACEMENT(ADB ENGINEER)		0		\$ -	\$ -
29		EA	GATE		0		\$ -	\$ -
30	2	EA	BRASS CAP MONUMENTS		0	\$ 1,300.00	\$ -	\$ -
31	12.5	AC	SEEDING		0	\$ 2,400.00	\$ -	\$ -
32	2985	LF	WATTLES		0	\$ 4.00	\$ -	\$ -
33		EA	PERMANENT PIEZOMETER(W/ BOLLARDS)		0		\$ -	\$ -
34	4	EA	SETTLEMENT PLATE		0	\$ 1,600.00	\$ -	\$ -
35	1040	LF	TYPE B DIVERSION		0	\$ 2.40	\$ -	\$ -
36	650	LF	DRAIN TILE REMOVAL (ADB ENGINEER)		0	\$ 2.00	\$ -	\$ -
37	100	LF	DRAIN TILE PLACEMENT(ADB ENGINEER)		0	\$ 26.00	\$ -	\$ -
38	1	EA	SEPTIC TANK AND LATERAL FIELD		0	\$ 13,000.00	\$ -	\$ -
39	1	LS	QUALITY CNTROL INSPECTION		0	\$ 6,500.00	\$ -	\$ -
40	150	SY	GEOTEXTILE FILTER FABRIC		0	\$ 12.00	\$ -	\$ -
TOTAL 26B				\$ 138,091.00			\$ 161,244.00	\$ 299,335.00

ITEM NO.	QTY	UNIT	DESCRIPTION	MATERIAL STORED	QTY TO DATE	UNIT PRICE	TOTAL	TOTAL PLUS STORED MATERIAL
SITE 27								
1	1	LS	MOBILIZATION		1	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
2	1	LS	CONSTRUCTION STAKING		0.75	\$ 12,000.00	\$ 9,000.00	\$ 9,000.00
3	1	EA	CONSTRUCTION ENTRANCE		1	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00
4	1	LS	DEWATERING		1	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
5	22	AC	GENERAL CLEARING AND GRUBBING		22	\$ 3,000.00	\$ 66,000.00	\$ 66,000.00
7	93619	CY	EARTHWORK FILL (AT1.2 COMPACTION)		51285	\$ 3.90	\$ 200,011.50	\$ 200,011.50
8	9265	CY	EARTHWORK CUT AND SPOIL		9265	\$ 4.00	\$ 37,060.00	\$ 37,060.00
9	990	TN	AGGREGATE 47B FINE		990	\$ 34.00	\$ 33,660.00	\$ 33,660.00
10	4	TN	1" WASHED AGGREGATE		4	\$ 105.00	\$ 420.00	\$ 420.00
11	210	TN	C33 #8 AGGREGATE		24	\$ 55.00	\$ 1,320.00	\$ 1,320.00
12	7829	TN	CLASS B RIP RAP (209 TONS STORED @ \$72 / TON)	\$ 15,048.00	5695	\$ 90.00	\$ 512,550.00	\$ 527,598.00
13	788	TN	3" CRUSHED AGGREGATE		458	\$ 45.00	\$ 20,610.00	\$ 20,610.00
14	964	LF	6" PERFORATED DUAL WALL PVC		898	\$ 23.00	\$ 20,654.00	\$ 20,654.00
15	90	LF	8" GALVANIZED STEEL PIPE		90	\$ 25.00	\$ 2,250.00	\$ 2,250.00
16	175	LF	24" RCPP PRINCIPAL SPILLWAY		176	\$ 550.00	\$ 96,800.00	\$ 96,800.00
17	2	EA	PRINCIPAL SPILLWAY PIPE SUPPORTS		2	\$ 4,000.00	\$ 8,000.00	\$ 8,000.00
18	23	CY	STRUCTURAL CONCRETE (CLASS 4000)		16	\$ 2,150.00	\$ 34,400.00	\$ 34,400.00
19	4465	LB	REINFORCING STEEL	\$ 1,100.00	3000	\$ 2.50	\$ 7,500.00	\$ 8,600.00
20	1	LS	METAL FABRICATION	\$ 6,063.00	0	\$ 11,000.00	\$ -	\$ 6,063.00
21	3	EA	SHEETPILE HEADWALL		3	\$ 1,700.00	\$ 5,100.00	\$ 5,100.00
22	24	LF	18" CCP LOW STAGE INLET PIPE		0	\$ 75.00	\$ -	\$ -
23	1	EA	18" CONCRETE TRASH RACK		0	\$ 3,100.00	\$ -	\$ -
24	63	LF	12" PVC DRAWDOWN PIPE		58	\$ 60.00	\$ 3,480.00	\$ 3,480.00
25	1	EA	12" BAR TRASH RACK		1	\$ 400.00	\$ 400.00	\$ 400.00
26	1	EA	12" LINE GATE		1	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
27	1065	LF	FENCE REMOVAL(ADD ENGINEER)		500	\$ 1.00	\$ 500.00	\$ 500.00
28	1170	LF	FENCE PLACEMENT(ADD ENGINEER)		0	\$ 10.00	\$ -	\$ -
29		EA	GATE		0		\$ -	\$ -
30	2	EA	BRASS CAP MONUMENTS		0	\$ 1,300.00	\$ -	\$ -
31	18.4	AC	SEEDING		0	\$ 2,400.00	\$ -	\$ -
32	3735	LF	WATTLES		0	\$ 4.00	\$ -	\$ -
33	3	EA	PERMANENT PIEZOMETER(W/ BOLLARDS)		0	\$ 8,000.00	\$ -	\$ -
34	4	EA	SETTLEMENT PLATE		4	\$ 1,800.00	\$ 7,200.00	\$ 7,200.00
35	1402	LF	TYPE B DIVERSION		0	\$ 2.50	\$ -	\$ -
36	1500	LF	DRAIN TILE REMOVAL (ADB ENGINEER)		0	\$ 2.60	\$ -	\$ -
37	100	LF	DRAIN TILE PLACEMENT(ADB ENGINEER)		0	\$ 10.00	\$ -	\$ -
39	1	LS	QUALITY CNTROL INSPECTION		0.5	\$ 6,400.00	\$ 3,200.00	\$ 3,200.00
40	150	SY	GEOTEXTILE FILTER FABRIC		0	\$ 10.00	\$ -	\$ -
TOTAL 27				\$ 22,211.00			\$ 1,197,765.50	\$ 1,219,976.50



Morse Bluff Proposal for Real Estate Acquisition Services

PROJECT DESCRIPTION AND LOCATION

Olsson shall negotiate the acquisition of permanent and temporary easement needed to construct or reconstruct a berm at Morse Bluff on behalf of Lower Platte North Natural Resources District (“District”). Olsson assumes up to 12 parcels will be impacted by the project (including any access easement needed) and the acquisitions will be a combination of permanent and temporary rights.

Real Estate Acquisition Scope of Services

- 1) Pre-Acquisition Meeting and Progress Report Meetings
 - a) Olsson shall participate in a pre-acquisition meeting prior to the start of the project. This meeting will be to discuss project timelines, project milestones and review the scope of work responsibilities.
 - b) Olsson shall participate in monthly progress report meetings with the District during the duration of real estate acquisition activities.

- 2) Appraisal Services
 - a) Olsson assumes third-party appraisals and appraisal reviews are not required for this project. Olsson shall prepare waiver valuations for each impacted parcel. Waiver valuations shall be approved by the District prior to the transmittal of offer letters.

- 3) Negotiations
 - a) Olsson shall obtain title reports and the last deed of record for the 12 impacted parcels to determine ownership. Olsson shall share the title reports with Manelli Wagner & Associates’ survey team to support survey efforts.
 - b) Olsson shall secure the necessary permanent and temporary easements by negotiation or condemnation, if necessary, for construction of this project.
 - c) Olsson shall maintain an acquisition matrix for the project and individual communication logs for each impacted landowner to track acquisition progress.
 - d) Olsson shall use the District’s standard forms of agreement to prepare offer letters, permanent easements and temporary easements. Olsson shall not present any counteroffer or agree to any engineering plans revisions or changes without express permission by the District. Olsson shall relay all concerns, counteroffers, or issues to the District for review and consideration.



- e) When negotiations result in an agreement Olsson shall coordinate signatures from the impacted landowner and the District and record appropriate easements with the county.
 - i) When negotiations result in condemnation, Olsson shall submit the latest forms of agreements and communication logs to the District.
- 4) Olsson's Fees
- a) Olsson's estimated fee for negotiations is \$4,000.00 per impacted parcel for a total of \$48,000.00.
 - b) Olsson's estimated fee for waiver valuations is \$500.00 per impacted parcel for a total of \$6,000.00
 - c) Olsson estimates the cost for title reports will be \$250.00 per report for a total of \$3,000.00.
 - d) Olsson estimates the cost to record permanent easements will be \$100.00 per easement for a total of \$1,200.00.
 - e) Olsson estimates the total cost (TMNTE) for real estate services is \$58,200.00.
- 5) Schedule
- a) Project initial meeting to be scheduled within 1 week after notice to proceed.
 - b) Make initial calls to owners and/or mail certified letters: Completed within 2 weeks of either design or survey completed indicating easement footprints to be acquired.
 - c) Mail second round of certified letters to owners who are still unresponsive: This will occur 2 weeks after the initial letters are sent. Olsson shall also coordinate with the District to coordinate contacts if we are unable to engage a landowner.
 - d) Based on our experience with projects of this scale, we expect that land acquisition will take 6-9 months. This includes the time needed to complete waiver valuations and obtain title reports. We anticipate some landowners will require additional time to address their questions or concerns and some landowners will take additional time to contact. Olsson will work to meet and if possible, improve on this timeline.
- 6) Assumptions
- a) This estimate assumes that all easements will be acquired voluntarily. Any Olsson services associated with potential condemnation would be addressed in an amendment.
 - b) This proposal assumes that no public meetings will be required.
 - c) This proposal assumes that Manelli Wagner & Associates shall prepare project maps, individual acquisition exhibits for each parcel and metes and bounds legal descriptions to be used in the form of easements.
 - d) This estimate does not include compensation paid to landowners.



LETTER AGREEMENT FOR PROFESSIONAL SERVICES

February 9, 2026

Lower Platte North NRD
Attn: Ryan Chapman
1616 County Road 17
Wahoo, NE 68066

Re: **LETTER AGREEMENT FOR PROFESSIONAL SERVICES**
LPNNRD Morse Bluff Dike Real Estate (the "Project")
Morse Bluff, NE

Dear Mr. Chapman:

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

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

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

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

SCHEDULE FOR OLSSON'S SERVICES

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

Anticipated Start Date: March 1, 2026

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

LOWER PLATTE NORTH NRD

By _____
Signature

Print Name _____

Title _____

Dated _____

Attachments

Scope of Services

Standard Labor Rate Schedule

Reimbursable Expense Schedule

General Provisions

SCOPE OF SERVICES

This exhibit is hereby attached to and made a part of the Letter Agreement for Professional Services dated February 9, 2026, between Lower Platte North NRD (“Client”) and Olsson, Inc. (“Olsson”) providing for professional services. Olsson’s Scope of Services for the Agreement is indicated below.

PROJECT DESCRIPTION AND LOCATION

Project will be located at: Morse Bluff, NE

Project Description: LPNNRD Morse Bluff Dike Real Estate Services

Olsson shall negotiate the acquisition of permanent and temporary easement needed to construct or reconstruct a berm at Morse Bluff on behalf of Lower Platte North Natural Resources District (“District”). Olsson assumes up to 12 parcels will be impacted by the project (including any access easement needed) and the acquisitions will be a combination of permanent and temporary rights.

SCOPE OF SERVICES

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

- 1) Pre-Acquisition Meeting and Progress Report Meetings
 - a) Olsson shall participate in a pre-acquisition meeting prior to the start of the project. This meeting will be to discuss project timelines, project milestones and review the scope of work responsibilities.
 - b) Olsson shall participate in monthly progress report meetings with the District during the duration of real estate acquisition activities.
- 2) Appraisal Services
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- 3) Negotiations
 - a) Olsson shall obtain title reports and the last deed of record for the 12 impacted parcels to determine ownership. Olsson shall share the title reports with Manelli Wagner & Associates’ survey team to support survey efforts.
 - b) Olsson shall secure the necessary permanent and temporary easements by negotiation or condemnation, if necessary, for construction of this project.
 - c) Olsson shall maintain an acquisition matrix for the project and individual communication logs for each impacted landowner to track acquisition progress.
 - d) Olsson shall use the District’s standard forms of agreement to prepare offer letters, permanent easements and temporary easements. Olsson shall not present any counteroffer or agree to any engineering plans revisions or changes without express permission by the District. Olsson shall relay all concerns, counteroffers, or issues to the District for review and consideration.

- e) When negotiations result in an agreement Olsson shall coordinate signatures from the impacted landowner and the District and record appropriate easements with the county.
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 - d) Based on our experience with projects of this scale, we expect that land acquisition will take 6-9 months. This includes the time needed to complete waiver valuations and obtain title reports. We anticipate some landowners will require additional time to address their questions or concerns and some landowners will take additional time to contact. Olsson will work to meet and if possible, improve on this timeline.
- 6) Assumptions
- a) This estimate assumes that all easements will be acquired voluntarily. Any Olsson services associated with potential condemnation would be addressed in an amendment.
 - b) This proposal assumes that no public meetings will be required.
 - c) This proposal assumes that Manelli Wagner & Associates shall prepare project maps, individual acquisition exhibits for each parcel and metes and bounds legal descriptions to be used in the form of easements.
 - d) This estimate does not include compensation paid to landowners.

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

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



2026 Olsson Billing Rate Schedule

<u>Description</u>	<u>Range</u>
Principal	\$156.00 - \$486.00
Project Manager	\$136.00 - \$294.00
Project Professional	\$101.00 - \$258.00
Assistant Professional	\$76.00 - \$187.00
Designer	\$109.00 - \$238.00
CAD Operator	\$66.00 - \$232.00
Survey	\$61.00 - \$230.00 *
Construction Services	\$56.00 - \$305.00 *
Administrative/Clerical	\$51.00 - \$266.00

Note:

1. Special Services not included in above categories will be provided on a Special Labor Rate Schedule
2. Rates subject to change based upon updates to Billing Rates for upcoming year.



REIMBURSABLE EXPENSE SCHEDULE

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

<u>Classification</u>	<u>Cost</u>
Automobiles (Personal Vehicle)	\$0.725/mile*
Suburban's and Pick-Ups	\$0.75/mile*
Automobiles (Olsson Vehicle)	\$95.00/day
Automobile (Olsson EV)	\$85.00/day
Other Travel or Lodging Cost	Actual Cost**
Meals	Actual Cost**
Printing and Duplication including Mylars and Linens	
In-House	Actual Cost
Outside	Actual Cost+10%
Postage & Shipping Charges for Project Related Materials including Express Mail and Special Delivery	Actual Cost
Film and Photo Developing	Actual Cost+10%
Telephone and Fax Transmissions	Actual Cost+10%
Miscellaneous Materials & Supplies Applicable to this Project	Actual Cost+10%
Copies of Deeds, Easements or other Project Related Documents	Actual Cost+10%
Fees for Applications or Permits	Actual Cost+10%
Sub-Consultants	Actual Cost+10%
Taxes Levied on Services and Reimbursable Expenses	Actual Cost

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

**Rates consistent with the U.S. General Services Administration (GSA) Per Diem for Reimbursable Lodging, Meals and Incidental Costs (Subject to Change).

GENERAL PROVISIONS

These General Provisions are attached to and made a part of the respective Letter Agreement or Master Agreement, dated February 9, 2026 between Lower Platte North NRD ("Client") and Olsson, Inc. ("Olsson") for professional services in connection with the project or projects arising under such Letter Agreement or Master Agreement (the "Project(s)").

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

SECTION 1—OLSSON'S SCOPE OF SERVICES

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

SECTION 2—ADDITIONAL SERVICES

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

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

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

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

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

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

2.2.5 Providing renderings or models.

2.2.6 Preparing documents for alternate bids requested by Client.

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

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

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

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

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

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

2.2.12 Preparation of operating and maintenance manuals.

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

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

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

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

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

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

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

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

SECTION 3—CLIENT'S RESPONSIBILITIES

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

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

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

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

3.4 Client shall also do the following and pay all costs incident thereto:

3.4.1 Furnish to Olsson any existing and/or required borings, probings or subsurface explorations; hydrographic surveys; laboratory tests or inspections of samples, materials or equipment; appropriate professional interpretations of any of the foregoing; environmental assessment and impact statements; property, boundary, easement, right-of-way, topographic or utility surveys; property descriptions; and/or zoning or deed restrictions; all of which Olsson may rely upon in performing services hereunder.

3.4.2 Guarantee access to and make all provisions for Olsson to enter upon public and private property reasonably necessary to perform its services on the Project(s).

3.4.3 Provide such legal, accounting, independent cost estimating or insurance counseling services as may be required for the Project(s); any auditing service required in respect of contractor(s) applications for payment; and/or any inspection services to determine if contractor(s) are performing the work legally.

3.4.4 Provide engineering surveys to establish reference points for construction unless specifically included in Olsson's Scope of Services.

3.4.5 Furnish approvals and permits from all governmental authorities having jurisdiction over the Project(s).

3.4.6 If more than one prime contractor is to be awarded the contract for construction, designate a party to have responsibility and authority for coordinating and interfacing the activities of the various prime contractors.

3.4.7 All fees and other amounts payable by Client under this Agreement are exclusive of taxes and similar assessments. Without limiting the foregoing, Client is responsible and liable for all sales, service, use, and excise taxes, and any other similar taxes, duties, and charges of any kind imposed by any federal, state, county or local governmental authority on any amounts payable by Client under this Agreement, other than any taxes imposed on Olsson's income. In the event any governmental authority assesses Olsson for taxes, duties, or charges of any kind in connection with Scope of Services provided by Olsson to Client, Olsson shall be entitled to submit an invoice to Client, its successors or assigns, for the amount of said assessment and related interest and penalties. Client shall pay such invoice in accordance with Olsson's standard payment terms.

3.5 Client shall pay all costs incident to obtaining bids or proposals from contractor(s).

3.6 Client shall pay all permit application review costs for government authorities having jurisdiction over the Project(s).

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

3.8 Client shall bear sole responsibility for:

3.8.1 Jobsite safety. Neither the professional activities of Olsson, nor the presence of Olsson or its employees or sub-consultants at the Project, shall impose any duty on Olsson relating to any health or safety laws, regulations, rules, programs, or procedures. Client, itself or through its separate contractor(s), shall be responsible for jobsite safety. Notwithstanding the foregoing, Olsson shall be responsible for the safety of Olsson's own employees.

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

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

3.8.4 Providing and assuming all responsibility for: interpretation of contract documents; Construction Observations; Certifications; Inspections; Construction Cost Estimating; project observations; construction management; construction scheduling; construction phasing; and review of Contractor's performance, means and methods. Client waives any claims against Olsson and releases Olsson from liability relating to or arising out of such services and agrees, to the fullest extent permitted by law, to indemnify and hold Olsson harmless from any and all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, relating to such actions and services.

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

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

SECTION 4—MEANING OF TERMS

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

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

4.3 "Certify" or "a Certification": If included in the Scope of Services, such services shall be limited to a statement of Olsson's opinion, to the best of Olsson's professional knowledge, information and belief, based upon its periodic

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

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

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

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

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

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

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

SECTION 5—TERMINATION

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

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

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

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

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

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

5.3 The Client may terminate this Agreement for the Client's convenience and without cause upon giving Olsson not less than seven (7) calendar days written notice. In the event of any termination that is not the fault of Olsson, the Client shall pay Olsson, in addition to payment for services rendered and reimbursable costs incurred, for all expenses reasonably incurred by Olsson in connection with the orderly termination of this Agreement, including but not limited to demobilization, reassignment of personnel, associated overhead costs, any fees, costs or expenses incurred by Olsson in preparing or negotiating any proposals submitted to Client for Olsson's Scope of Services or Optional Additional Services under this Agreement and all other expenses directly resulting from the termination and a reasonable profit of ten percent (10%) of Olsson's actual costs (including overhead) incurred.

SECTION 6—DISPUTE RESOLUTION

6.1. Mediation

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

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

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

6.2 Arbitration or Litigation

6.2.1 Olsson and Client agree that from time to time, there may be conflicts, disputes and/or disagreements between them, arising out of or relating to the services of Olsson, the Project(s), or this Agreement (hereinafter collectively referred to as "Disputes") which may not be resolved through mediation. Therefore, Olsson and Client agree that all Disputes shall be resolved by binding arbitration or litigation at the sole discretion

and choice of Olsson. If Olsson chooses arbitration, the arbitration proceeding shall proceed in accordance with the Construction Industry Arbitration Rules of the AAA.

6.2.2 Client hereby agrees that Olsson shall have the right to include Client, by consolidation, joinder or other manner, in any arbitration or litigation involving Olsson and a subconsultant or subcontractor of Olsson or Olsson and any other person or entity, regardless of who originally initiated such proceedings.

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

6.2.4 Except to the extent prohibited by law, the prevailing party in any arbitration or litigation relating to any Dispute shall be entitled to recover from the other party those reasonable attorney fees, costs and expenses incurred by the prevailing party in connection with the Dispute. In the event of a Dispute involving a Claim (as hereinafter defined) against Olsson, Olsson shall be considered the "prevailing party" if Client is awarded materially less than the full amount of damages claimed by the Client in connection with the Dispute. In all other Disputes, "prevailing party" shall mean the party (if any) who obtains all, or substantially all, of the relief requested by that party in connection with the Dispute.

6.3 Certification of Merit

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

Client's failure to timely provide a Certificate to Olsson will be grounds for automatic dismissal of the Claim with prejudice. In any such instance, Olsson shall be entitled to an award of attorney's fees, costs, and expenses.

SECTION 7—MISCELLANEOUS

7.1 Reuse of Documents

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

7.2 Electronic Files

By accepting and utilizing any electronic file of any Work Product or other data transmitted by Olsson, the Client agrees for itself, its successors, assigns, insurers and all those claiming under or through it, that by using any of the information contained in the attached electronic file, all users agree to be bound by the following terms. All of the information contained in any electronic file is the work product and instrument of service of Olsson, who shall be deemed the author, and shall retain all common law, statutory law and other rights, including copyrights, unless the same have previously been transferred in writing to the Client. The information contained in any electronic file is provided for the convenience to the Client and is provided in "as is" condition. The Client is aware that differences may exist between the electronic files transferred and the printed hard-copy original signed and stamped drawings or reports. In the event of a conflict between the signed original documents prepared by Olsson and the electronic files, which may be transferred, the signed and sealed original documents shall govern. Olsson specifically disclaims all warranties, expressed or implied, including without limitation, and any warranty of merchantability

or fitness for a particular purpose with respect to any electronic files. It shall be Client's responsibility to confirm the accuracy of the information contained in the electronic file and that it accurately reflects the information needed by the Client. Client shall not retransmit any electronic files, or any portion thereof, without including this disclaimer as part of any such transmissions. In addition, Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless Olsson, its officers, directors, employees and sub consultants against any and all damages, liabilities, claims or costs, including reasonable attorney's and expert witness fees and defense costs, arising from any changes made by anyone other than Olsson or from any reuse of the electronic files without the prior written consent of Olsson.

7.3 Opinion of Probable Cost

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

7.4 Prevailing Wages

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

7.5 Samples

All material testing samples shall remain the property of the Client. If appropriate, Olsson shall preserve samples obtained no longer than forty-five (45) days after the issuance of any document that includes the data obtained from those samples.

After that date, Olsson may dispose of the samples or return them to Client at Client's cost.

7.6 Standard of Care

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

7.7 Force Majeure

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

7.8 Equal Employment Opportunity

Olsson and any sub-consultant or subcontractor shall abide by the requirements of 41 CFR 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, sexual orientation, gender identity or national origin or any other protected characteristic under applicable law. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, disability or veteran status or any other protected characteristic under applicable law. Olsson and any sub-consultant or subcontractor certify that they do not operate any programs that promote DEI in a way that violates applicable federal anti-discrimination laws.

7.9 Confidentiality

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

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

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

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

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

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

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

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

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

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

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

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

the Receiving Party exercises its option to destroy the Information, the Receiving Party shall certify such destruction to the Disclosing Party.

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

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

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

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

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

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

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

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

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

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

7.11 Controlling Law and Venue

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

7.12 Subconsultants

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

7.13 Assignment

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

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

7.13.3 Nothing under this Agreement shall be construed to give any rights or benefits in this Agreement to anyone other than Client and Olsson, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Client and Olsson and not for the benefit of any other party. There are no third-party beneficiaries of this Agreement.

7.14 Indemnity

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

7.15 Limitation on Damages

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

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

7.15.3 Notwithstanding any other provision of this Agreement, Client agrees that, to the fullest extent permitted by

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

7.16 Entire Agreement/Severability

This Agreement supersedes all prior communications, understandings and agreements, whether oral or written. Amendments to this Agreement must be in writing and signed by the Client and Olsson. If any part of this Agreement is found to conflict with applicable law, such part alone shall be null and void and considered stricken, but the remainder of this Agreement shall be given full force and effect.



Request for Funds (Drawdown/Payment Request)
Community Development Block Grant Program
 Nebraska Department of Economic Development

Name of Subrecipient (Local Unit of Government) Village of Leshara		Mailing Address 210 Summit Street		City Leshara	State NE	ZIP 68064
CDBG Agreement Number 23PW1002	Federal Identification Number 47-0663927	DUNS Number	UEI Number ZAF7F9TRL5K2	SAM Expiration Date 04/09/2026	Number sequence order of funds 12	Final Drawdown
			DED Program Representative Chelsea Egenberger			

Part I – STATUS OF FUNDS

1. CDBG Funds Received to Date	\$ 82,122.82
2. Add: Program Income Received to Date (exclude RLF)	
3. Subtotal	\$ 82,122.82
4. Less: Federal Funds Disbursed To Date (Must Agree To Total Of Part II, Line 3)	\$ 82,122.82
5. Total: Federal Funds On Hand (Must Agree To Part II, Line 6)	

Part II – CASH REQUIREMENTS (Identify all activities listed in the CDBG Agreement, even if funds are not being requested.)

Activity/Budget Category	21A General Administration	03K Construction Management	03K Street Improvements	TOTAL
1. Total Cash Requirements To Date	\$ 21,755.00	\$ 3,010.00	\$ 128,524.57	\$ 153,289.57
2. Less: Local Funds Disbursed (includes RLF) (exclude Program Income)	\$ 0.00	\$ 0.00	\$ 14,459.43	\$ 14,459.43
3. Less: Federal Funds Disbursed (include Program Income) Total (Must Agree To Part I, Line 4 (exclude RLF))	\$ 21,755.00	\$ 3,010.00	\$ 57,357.82	\$ 82,122.82
4. Total Current Cash Requirements			\$ 56,707.32	\$ 56,707.32
5. Less: Unpaid Previous Request:				
6. Less: Federal Funds On Hand (Must Agree To Part I, Line 5)				
7. Net Amount of Federal Funds Requested				\$ 56,707.32

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812). I also certify that the amount of the request for federal funds is not in excess of current needs.

Signature of Authorized Official (Mayor/Board Chairman) <i>Mark Rube-Langfeldt</i>	Typed Name of Authorized Official Melvina Rube-Langfeldt	Date <i>12-16-25</i>
Signature of Authorized Official (Clerk/Treasurer) <i>Paula Wagner</i>	Typed Name of Authorized Official Paula Wagner	Date <i>12-16-25</i>
Person Preparing Request for CDBG Funds Form Name: James Owens	Organization: SEND	Telephone Number: 405-475-2560
		Email: jowens@sendd.org

PLEASE REFER TO INSTRUCTIONS FOR ADDITIONAL GUIDANCE. INCOMPLETE OR INCORRECT FORMS WILL NOT BE PROCESSED.
 ***To update calculations, either tab two (2) fields or click on a different field with your mouse.

Loewr Platte North NRD

Bills Pending

February 2026

Vendor	Description	Balance
Adam Brockmann	Cell Phone Reimbursement	\$ 45.00
Aflac	Employee Benefits	\$ 259.10
All Flags etc., Inc.	NRD Office Flag	\$ 194.65
Andrew Tonnies	NACD Meeting Expense	\$ 282.00
Andrew Tonnies	Mileage/Computer Expense	\$ 387.20
Anthony Hansen	Mileage/Computer Expense	\$ 159.00
Aurora Alvarez	Cell Phone Reimbursement	\$ 45.00
Bill Saeger	Mileage/Computer Expense	\$ 280.80
Bob Hilger	Mileage/Computer Expense	\$ 334.00
Bomgaars	Ed Bldg./Wanahoo Rec/O & M	\$ 256.59
Brandon Beethe	Cell Phone Reimbursement	\$ 45.00
Bromm, Lindahl, ET AL	Retainer Expense	\$ 625.00
Brooke A. Forre	Shell Creek Scholarship	\$ 500.00
Butler Public Power	Utilities Expense	\$ 761.04
Century Business	Maintenance Contract	\$ 219.08
Column	Public Notice	\$ 12.04
Daryl Andersen	Cell Phone Reimbursement	\$ 45.00
DAS State Acctg - Central Finance OCIO	Cell Phone Expense	\$ 415.30
Dave Saalfeld	Mileage/Computer Expense	\$ 355.00
David A Moore	Cell Phone Reimbursement	\$ 45.00
David City Utilities	Bruno Water Purchase	\$ 1,260.25
David K. Deerson	Decommissioned Well Payment	\$ 797.43
David Lawrence	Mileage/Computer Expense	\$ 131.00
David Sobota	Flow Meter Cost-share	\$ 7,000.00
Diode Technologies	Open Path NRD/Ed Bldg.	\$ 111.58
Diode Technologies	Open Path NRD/Ed Bldg.	\$ 54.58
Dodge County Register of Deeds	Fess and Licenses	\$ 22.00
Dr. Thomas McKnight	Mileage/Computer Expense	\$ 261.20
Duean Johnson	Mileage/Computer Expense	\$ 75.00
ENWRA	2026 Dues	\$ 30,000.00
Eric Gottschalk	Boot Reimbursement	\$ 150.00
Eric Gottschalk	Cell Phone Reimbursement	\$ 45.00
Eric Gottschalk	NACD/Washington DC Airfare Reimbursement	\$ 795.53
Eric Gottschalk	NACD Meeting Expense	\$ 282.00
First Edition Printing	Winter Viaduct Newsletter	\$ 5,699.19
First Edition Printing	Letterhead/Envelopes	\$ 2,430.00
FNIC	Vehicle Insurance	\$ 903.00
Fremont Sanitation	NRD/Wanahoo Garbage	\$ 357.80
Google	Gmail Service	\$ 580.80
HBE LLP	Professional Service Accounting	\$ 8,085.00
HDR Engineering Inc.	Cottonwood 21A	\$ 3,682.09
Heartland Office Cleaners	NRD Office Cleaning	\$ 525.00
Helm Connected, LLC	Computer Consultant	\$ 2,363.96
Hergert Oil Company	Fuel Expense	\$ 708.82

Loewr Platte North NRD

Bills Pending

February 2026

Intermedia	Long Distance	\$ 154.44
Jackson Services Inc.	Mat Service	\$ 105.71
Jacob Maslonka	Cell Phone Reimbursement	\$ 45.00
Jake Pittman	Cell Phone Reimbursement	\$ 45.00
JEO Consulting Group, Inc.	NRD Office Building	\$ 2,827.50
JEO Consulting Group, Inc.	Abie Rural Water Study	\$ 6,000.00
Jerry Johnson	Mileage/Computer Expense	\$ 285.00
Jill Breunig	Cell Phone Reimbursement	\$ 45.00
Joe Birkel	Mileage/Computer Expense	\$ 124.00
John Goldsberry	Mileage/Computer Expense	\$ 201.00
Jon F. Engel	Flow Meter Cost-share	\$ 1,000.00
Jonathon Sobota	Flow Meter Cost-share/Gravity Conversion	\$ 11,000.00
Karen Henrichson	Cell Phone Reimbursement	\$ 45.00
Kim Homes	Ed Building Cleaning	\$ 150.00
KTIC 840 Rural Radio	Radio Ads	\$ 748.00
Lacey Sabatka	Cell Phone Reimbursement	\$ 45.00
Lloyd J. Cuda	Flow Meter Cost-share	\$ 1,000.00
Lon Olson	Mileage/Computer Expense	\$ 108.60
LRE Water	GWMP Expnase	\$ 4,252.75
Mark Seier	Mileage/Computer Expense	\$ 803.00
Matt Bailey	Mileage/Computer Expense	\$ 138.00
NARD	2026 Calendars/P. Meeting	\$ 196.55
NARD Risk Pool Association	Flex Spending/DCA	\$ 1,242.66
NARD Risk Pool Association	Employee Benefits	\$ 38,637.80
Nebraska Alliance for Conservation & Env Ed	Donation	\$ 500.00
Nebraska Dept of Revenue	Lake Wanhoo Lodging Tax	\$ 193.51
Nebraska Dept of Revenue	Czechland Lodging Tax	\$ 581.32
Nebraska Public Health Environmental Lab	Colon RW Expense	\$ 15.00
Nebraska Public Health Environmental Lab	Bruno RW Expense	\$ 15.00
Nebraska Public Health Environmental Lab	GW Quality	\$ 70.00
Nebraska Window Coverings	Gottschalk Window Covering	\$ 390.00
Nebraska's Natural Resource District	Water Program Conference Registration	\$ 500.00
Nebraska's Natural Resource District	Washington DC Meeting Registration	\$ 2,410.00
Olsson Associates	Wahoo Creek 7 Dam Sites	\$ 27,629.97
Olsson Associates	Wahoo Creek 3 Dam Sites	\$ 28,993.89
Olsson Associates	Wahoo Creek 3 Dam Sites	\$ 19,981.37
Olsson Associates	Wahoo Creek 7 Dam Sites	\$ 12,328.95
Olsson Associates	Wahoo Creek Real Estate Services	\$ 2,518.12
Omnify	Employee Benefits	\$ 20.00
One Call Concepts, Inc	One Call Service	\$ 0.82
Plunkett's Pest Control	Ed Building Expense	\$ 96.53
PVACD	GMDA Meeting Registration	\$ 550.00
Quill.com	Director Folders	\$ 70.99
Rivalry, LLC	Uniform Expense	\$ 424.00
Robert B Hilger	Legislative Conference Room Reimbursement	\$ 413.26

Loewr Platte North NRD**Bills Pending****February 2026**

Robert Meduna	Mileage/Computer Expense	\$ 75.00
Roger Harders	Mileage/Computer Expense	\$ 75.00
Ryan Chapman	Cell Phone Reimbursement	\$ 45.00
Ryan Engel	NACD Meeting Expense	\$ 282.00
Ryan Engel	Mileage/Computer Expense	\$ 170.80
Ryan Sabatka	Mileage/Computer Expense	\$ 170.20
Sean Elliott	Cell Phone Reimbursement	\$ 45.00
Sean O'Brien	Cell Phone Reimbursement	\$ 45.00
Sid Dillon Inc.	Vehicle Repairs	\$ 770.55
Sparq Data Solutions Inc.	Emeeting software	\$ 4,250.00
Sydney Abbott	Cell Phone Reimbursement	\$ 45.00
Thompson Construction	Wahoo Creek	\$ 185,013.90
Thompson Construction, Inc.	Wahoo Creek	\$ 121,437.00
Tim Rodehorst	Flow Meter Cost-Share	\$ 2,000.00
Ty's Outdoor Power & Service	Wanahoo Rec.	\$ 182.95
U.S. Geological Survey	PR Cameras	\$ 5,514.00
U.S. Geological Survey	Shell and Wahoo Creek Stream gages	\$ 4,344.00
UBT	Bi-Weekly Payroll/Director Per Diem - 1/16/26	\$ 58,005.46
UBT	Bi-Weekly Payroll -1/30/26	\$ 50,943.60
UBT - VISA	Bldg. Mani./Dist. 1st Award/Fees Licenses	\$ 4,571.51
Union Bank	Bank Fees	\$ 90.76
Village of Leshara	Leshara Drainage Cost-share	\$ 13,000.00
Wahoo Auto Parts	19 Chevy Battery/Equipment Upkeep	\$ 228.25
Wahoo Utilities	Utilities Expense	\$ 2,562.41
Wells Fargo Financial Leasing, Inc.	Lease Payment	\$ 439.00
Grand Total		\$ 692,796.16

Consent Agenda

February 9, 2026

- 5. Approval of Minutes
- 6.A.5.b. Kaitly Barga Resignation
- 6.A.6.b. Approval Manager Time and Expense Sheets
- 6.A.6.d. Annual Audit
- 6.B.3.c. No-till Grass Drill
- 6.B.3.e. Vehicles
- 6.C.2.a.5. Groundwater Management Plan
- 6.C.3.a.2. Plugged Wells
- 6.C.3.b.1. Phase Area Update
- 6.D.5.a. Shell Creek Implementation – 319 & NET
- 6.D.10. Leshara Drainage Improvement
- 8. Authorize General Manager to approve and then treasurer to pay monthly recurring expenses pursuant to April 11, 2011 board policy.