

Executive Committee Meeting
Thursday, December 1, 2022 10:00 AM
Lower Platte North NRD Office
P.O. Box 126
Wahoo, NE 68066

1. UNFINISHED BUSINESS

2. MEETINGS

2.A. Pending

2.A.1. NARD Legislative Conference

The 2023 Legislative Conference will be held January 24-25 at the Embassy Suites - Lincoln. Registration deadline is January 4th. Please let Breunig know if you are interested in attending.

Discussion is needed if we wish to sponsor a Senator reception at the Legislative Conference.

2.B. Reports

3. MANAGEMENT ITEMS

3.A. Directors Absence

3.B. Monthly Education Program

JEO and a representative from the NRCS will present the Dam Assessment reports for 21-A and 7-A at the December Board meeting.

NRCS would like the District to send a letter of request and statement of commitment for Federal Assistance when applying for funding for "Planning" through the Watershed Rehabilitation Program.

3.C. JEDI Funding Update

Gottschalk will update the Executive Committee on the JEDI Funding agreement to provide funding up to \$19,667,600 for Flood Reduction Structures Wahoo Creek Watershed.

3.D. 2023 Board Meeting Schedule

Attached find the 2023 Board Meeting Schedule.

3.E. Wahoo Creek Watershed Plan Update

LPNNRD was notified earlier this week the NRCS Chief has officially signed our Wahoo Creek Watershed Plan. This was the final step in our long process to receive NRCS's official approval of our plan and projects.

ALSO... We have received the required DNR agreement approving our JEDI funding

for the Wahoo Creek Watershed Plan. The agreement has language for renewable 99 year easements instead of perpetual easements due to an existing Governor Ricketts Executive Order and a total dollar amount of \$ 19,667,600 and not the \$ 22,000,000 we were expecting but both of these points can be worked out down the road. This is great news and will allow us to begin requesting project reimbursements dating back to April 7, 2022.

There is expected to be a motion coming out of the Projects Committee to approve signing the DNR agreement after Jovan has reviewed and approved the document.

3.F. New Office Planning Update

JEO has completed a large portion of the preliminary planning and initial design for LPNNRD's potential new office. Review and discussion for potential next steps.

3.G. Wanahoo Recreation Season Year End Review

Gottschalk will share Wanahoo recreation revenue vs expense information for the 2022 recreation season

3.H. Nominating Sub-Committee

Chair Pollard will appoint a Officer Nominating Sub-Committee.

4. EQUIPMENT

4.A. New Computer Purchase

We need to replace laptop computers for Daryl Andersen, Will Brueggemann and Noah Franzen. Poole recommends the following:

HP ZBook Studio 15.6 inch G8 W11P-64 DG10-64 i7-11850H 1TB NVME 32GB 15.6 FHD
T1200 No-NIC WLAN BT FPR Rfrbd NB PC
\$1079.10 each = \$3,327.30

We would also need to add a docking station for each computer at a cost of \$229/each = \$687.00

5. PERSONNEL

6. FINANCE

6.A. Approval of Financial Reports

Attached find the October 2022 Financial Statement. Grant will be available to update the Committee on the October Financial Statements.

6.B. Approval of Managers Time and Expense Sheets

Attached find Gottschalk's time and expense sheets.

6.C. Accounts over 90 Days

**2023 Nebraska Association of
Resources Districts
Legislative Conference, January 24-25
Embassy Suites - Lincoln, NE**



Register online now:

<https://www.nrdnet.org/events/01-24-2023/nrds-2023-legislative-conference>
or mail this registration form to: NARD, 8100 S 15th St. Ste B, Lincoln, NE 68512
before January 4, 2023.

Registration policy:

- ◆ **January 4, 2023 - Registration deadline.**
- ◆ January 8, 2023 – Cancellation available with full refund, must be in writing.
- ◆ Cancellations received on |after Jan 9-13 are subject to a \$25 processing fee.
- ◆ January 13, 2023 - No refunds for cancellations received after this date.
- ◆ Walk-in Registrations will be charged an additional \$50 fee per person.
- ◆ Mail registration and payment to: **NARD, 8100 S 15th St. Ste B, Lincoln, NE 68512** or register with an option to pay online at

Hotel Information:

- ◆ **January 2, 2023 - Deadline for hotel reservations**, Embassy Suites, 1040 P Street Lincoln, NE 68508 (402) 474-1111 or 1-800-EMBASSY.
- ◆ Special room rates are available: \$172 for Single or Double. Be sure to mention you are attending the NARD Legislative Conference when making reservations.

Registration Form

District/Agency _____

	<i>Number Attending</i>	<i>Amount</i>	<i>Sub-Total</i>
Full Registration - Jan 24-25 Includes Tuesday and Wednesday meetings, breaks and luncheons, plus Tuesday evening Senator Reception.	_____	x \$275.00	=\$ _____
Tuesday - Full day, Jan 24 Includes Tuesday meetings, breaks and luncheon, plus Tuesday evening Senator Reception.	_____	x \$235.00	=\$ _____
Tuesday - Special Tuesday Meeting Registration, Jan 24 Includes Tuesday meetings, breaks and luncheon (does not include Senator Reception).	_____	x \$190.00	=\$ _____
Tuesday Evening – Senator Reception only	_____	x \$70.00	=\$ _____
Wednesday – Full day, Jan 25 Includes Wednesday meetings, breaks and luncheon.	_____	x \$115.00	=\$ _____
	Total Amount Enclosed		\$ _____

Please list names and titles of individual conference attendees on the next page.

Mail this registration form or register online now @ www.nrdnet.org.
2023 Nebraska Association of Resources Districts
Legislative Conference, January 24-25, Embassy Suites - Lincoln, NE
Return with payment by January 4, 2023

NARD, 8100 S 15th St. Ste B, Lincoln, NE 68512 or register online.

Also include guest names for Tuesday's reception, for name tag purposes. Duplicate form as necessary.

NRD/Agency Name: _____

	Name	Title	Full Reg (Tue & Wed) \$275	Tuesday Full day \$235	Special Tuesday Meeting Registration \$190	Tuesday Senator Reception \$70	Wednesday Only \$115
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
Total numbers (Move these totals to the "Number Attending" column on first page)							

Agreement to Provide Funding for
Flood Reduction Structures of the
Saunders County Wahoo Creek Flood Control Project
in the
Lower Platte North Natural Resources District

This Agreement (Agreement) is entered into by and between the State of Nebraska, Department of Natural Resources (Department) and the Lower Platte North Natural Resources District (LPNNRD) for funding costs pursuant to planned flood reduction structures of the Saunders County Wahoo Creek Flood Control Project (Project).

WHEREAS the LPNNRD is a political subdivision of the State of Nebraska, responsible for flood control within the boundaries of the LPNNRD; and

WHEREAS the LPNNRD has secured funding from multiple sources for earlier stages of the Project, including federal funding and state funding through the Nebraska Water Sustainability Fund Grant #5201 for three flood reduction structures, and now seeks additional funding for the entire Project; and

WHEREAS the Legislature has appropriated money from the Jobs and Economic Development Initiatives (JEDI) Fund to the Department's Budget Program 319 Water Projects Fund; and

WHEREAS, pursuant to the JEDI Act, *Neb. Rev. Stat.* §§ 61-401 to 61-405, and LB1011, 2022, Section 87, the Department is charged with the responsibilities of establishing and administering dispersals for carrying out the Fund's purposes, including contracting with natural resources districts for flood control activities; and

WHEREAS the Director of the Department has reviewed the environmental, hydrological, and other feasibility studies associated with the Project and has deemed the Project feasible pursuant to the requirements of *N.R.S.* 61-405(3).

WHEREAS the Department determined that the LPNNRD is eligible for funding for flood reduction activities under the terms of the JEDI Act; and

WHEREAS the LPNNRD through its contractor FYRA Engineering has submitted a summary of the Project budget, Attachment A, and proposed of Scope of Work approved by the Upper Wahoo Creek Watershed Agreement between U.S. Dept. of Agriculture Natural Resources Conservation Service (NRCS) and LPNNRD, Attachment B, hereby incorporated by reference into this agreement

NOW THEREFORE, in consideration of the mutual covenants and promises contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. PARTIES. The parties to this agreement are the State of Nebraska, Department of Natural Resources (Department) and the Lower Platte North Natural Resources District (LPNNRD).
2. TERM OF AGREEMENT. This Agreement shall become effective on the date signed by the last party and shall remain in effect until Project construction is completed or until December 31, 2029 or until this Agreement is terminated by either party.
3. WORK TO BE PERFORMED. Attachments A and B describe the scope of work, completion of the ten Wahoo Creek flood risk reduction structures located in Saunders County.
4. INDEPENDENT CONTRACTOR. LPNNRD shall complete through its own efforts, or through contracting with a capable party, all obligations for completing the Project and ensuring that all state, local, and federal legal compliance, accountability, permitting, and reporting obligations are met.
 - A. It is agreed that nothing contained in this Agreement is intended to be or should be construed in any manner as creating or establishing the relationship of partners between the Department and the LPNNRD or contractors of LPNNRD.
 - B. All claims on behalf of any person arising out of employment or alleged employment (including but not limited to claims of discrimination against the LPNNRD, its officers or its agents) shall in no way be the responsibility of the Department or the State. The LPNNRD will hold the Department and the State harmless from all such claims. The LPNNRD personnel and all other persons acting for the LPNNRD shall not require nor be entitled to any reimbursement, rights or benefits from the Department or the State including but not limited to tenure rights, medical and hospital care, sick and vacation leave, severance pay, or retirement benefits.
4. PAYMENT. The Department will pay LPNNRD up to 100% of its costs, except for amounts required for Nebraska Water Sustainability Fund local match or amounts provided by subsequently procured federal sources, up to a maximum of \$19,667,600 in reimbursement for actual, necessary, and reasonable expenses and costs incurred by LPNNRD in performance the work carried out under paragraph 3 of this Agreement after April 7, 2022. LPNNRD agrees to reimburse the Department for any JEDI/Department Budget Program 319 funds it receives pursuant to this Agreement that duplicate any federal funds received for the Project after execution of this Agreement.
 - a. LPNNRD shall submit invoices to Department contract manager/project contact Jesse Bradley, Nebraska Department of Natural Resources, 245 Fallbrook Blvd., Suite 201, Box C, Lincoln, NE 68521. Invoice justifications may consist either of certifications of work completion by LPNNRD's contracted engineer or copies of cancelled checks or comparable evidence of payment. Invoices shall set forth

included cost with enough detail to understand its purpose and price. Invoices will be reviewed by the Department Project Contact for satisfactory completion of the work specified in paragraph 3 above.

- b. Payment shall be made within sixty (60) days of receipt of satisfactory invoices.
- c. LPNNRD shall maintain records adequate to document that it had qualified expenditures under the terms of this contract. Such files shall be available for inspection by personnel of the Department and by representatives of the State Auditor's office during normal business hours of LPNNRD. If the Director becomes aware of a violation of the contract between LPNNRD and the Department, the Director may terminate the contract and/or demand reimbursement of any state funds related to such violation.
- d. After July 1, 2023, continued payment eligibility requires that LPNNRD files an annual report of Project progress with the Department, the first one due July 1, 2023, reporting Project work completed during the past twelve-month period and Project work planned for the following twelve-month period.
- d. Invoices or reimbursement requests for expenditures acquiring interests in real property must comply with Nebraska Executive Order 21-08 and include, for each legal interest acquired:
 - (i) Title insurance policy showing title in the seller;
 - (ii) Closing statement signed by the seller;
 - (iii) Copy of recorded instrument (deed/easement) from the seller to the Sponsor for the specified real estate;
 - (iv) Copy of certified check payable to the seller for the indicated transaction; and
 - (v) Brief explanation of the relationship of the property interest to the Project.

If funds transferred to the District under this contract are used to purchase land easements, the easements required for the flood control dam project (project) shall be limited to ninety-nine (99) years in length. These easements will then be renewed for another ninety-nine (99) years lease unless the landowner or the District desires to end the easement(s) for the project at that time. If the District elects to end the easements for the project the District shall continue to be responsible for operating and maintaining the project in accordance with prevailing dam safety standards.

5. AMENDMENT. This agreement may be amended only in a writing duly executed by all the parties.
6. TITLES NOT CONTROLLING. The titles of the paragraphs are for reference only and shall not be used to construe the language of this agreement.
7. PREVAILING LAW. This Agreement is governed by the laws of the State of Nebraska including the State Contract Claims Act, *Neb. Rev. Stat.* §§ 81-8,302 through 81-8,306.
8. TECHNOLOGY ACCESS. LPNNRD agrees to ensure compliance with Nebraska Access Technology Standards.

See website at: <http://www.nitc.state.ne.us/standards/accessibility>.

9. FAIR EMPLOYMENT PRACTICES. LPNNRD agrees to ensure compliance with the Nebraska Fair Employment Practice Act which prohibits contractors of the State of Nebraska, and their subcontractors, from discriminating against any employee or applicant for employment, with respect to hire, tenure, terms, conditions, or privileges of employment because of race, color, religion, sex, disability, or national origin, *Neb. Rev. Stat.* §§ 48-1101 through 48-1125.
10. NEBRASKA DRUG-FREE WORKPLACE POLICY. LPNNRD agrees to ensure compliance with the Nebraska Drug-Free Workplace Policy.
11. WORKER ELIGIBILITY STATUS REQUIREMENTS. LPNNRD is required and hereby agrees to use federal immigration verification system to determine the work eligibility status of any contractors paid with proceeds of this contract that are physically performing services within the State of Nebraska. LPNNRD understands and agrees that lawful presence in the United States is required for such employment and LPNNRD may be disqualified or the contract terminated if such lawful presence cannot be verified as required by *Neb. Rev. Stat.* § 4-108. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324a, known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.
12. AUDIT BY OFFICE OF THE STATE AUDITOR.

Any public or private non-profit entity or political subdivision of the state serving as the service contractor or sub-recipient of funds under this Agreement, except for an individual person, is subject to audit by the Office of State Auditor and must comply with requests

for any information or records within three business days after the actual receipt of the request pursuant to *Neb. Rev. Stat.* Reissue of 2015, § 84-304(4) (a) and § 50-1213(2).

13. Indemnification

Neither the Department nor the State of Nebraska shall be liable for any damage or compensation payable with respect to or in consequence of any accident or injury to any workman or other person in the employment of LPNNRD that would be covered by worker's compensation insurance, liability insurance, or otherwise, save and except an accident or injury resulting from an intentional act of the Department. LPNNRD shall indemnify, defend, and hold harmless the Department and the State of Nebraska against all such damages, compensation, and against all claims, proceedings, costs, charges, attorney's fees, and expenses whatsoever in respect thereof or in relation thereof. LPNNRD shall indemnify the Department and the State of Nebraska for any damages, claims or liability to the extent caused by its negligent acts, errors or omissions arising out of the performance of professional services under this Agreement. LPNNRD expressly waives all statutory or common law defenses, including but not limited to those under Workers' Compensation, Contribution, Comparative Fault or similar statutes or legal principles to the extent said defenses are inconsistent with or would defeat the purpose of the indemnification under this section.

14. Entire Agreement/Severability/Waiver

This Agreement is the entire agreement between the parties hereto; no representations, inducements, promises or agreements, oral or other, between the parties not embodied herein shall be of any force or effect. In the event any provision of this Agreement shall be held invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term, condition or covenant shall not be construed by the other party as a waiver of a subsequent breach of the same by the other party.

15. PROJECT CONTACTS.

LPNNRD's Project Contact for this Agreement is Eric Gottschalk. His telephone number is (402) 443 4675; mailing address is: Lower Platte North NRD, 511 Commercial Park Rd., P.O. Box 126, Wahoo, NE 68006; email address is egottschalk@lpnnrd.org

Department's Project Contact is Jesse Bradley. His telephone number is (402) 219 1357; mailing address is: Nebraska Department of Natural Resources, 245 Fallbrook Blvd., Box C, Suite 201, Lincoln, NE 68521; email address is jesse.bradley@nebraska.gov.

All correspondence, other communication, and notices will be provided by and to Project Contacts.

IN WITNESS WHEREOF, the Parties to this Agreement through their duly authorized representatives have executed this Agreement on the days and dates set out below, and certify that they have read, understood, and agreed to the terms and conditions of this Agreement as set forth herein.

The Effective Date of this Agreement is the date of the signature last affixed to this Agreement.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

By: Eric Gottschalk, General Manager

Date

DEPARTMENT OF NATURAL RESOURCES

By: Thomas E. Riley, P.E. Director

Date

Memorandum

To: Eric Gottschalk, Lower Platte North Natural Resources District
From: FYRA Engineering
Project: 10 Wahoo Creek Structures - Saunders County Flood Control Project
Re: JEDI Funding
Date: September 7, 2022

This purpose of this memorandum is to detail the total costs and funding sources for the 10 Wahoo Creek flood risk reduction structures located in Saunders County, NE which were recently allocated JEDI funding.

The project includes 10 flood risk reduction sites, described in detail in the NRCS-funded and approved Upper Wahoo Creek Watershed Plan-Environmental Assessment (EA) and Finding of No Significant Impact (FONSI). Planning has been completed for the project and final design and permitting are ongoing. This project underwent an extensive economic analysis and yielded a benefit to cost ratio of 1.23 with estimated average annual flood damage reduction benefits of \$772,100 (price base: 2020, amortized over 58 years at a discount rate of 2.50 percent).

Total Project Costs. Project costs are \$19,667,600 (price base: 2020) and include engineering, permitting, mitigation, easements, construction, and project administration. Planning costs total \$817,305 and have been exhausted. A portion of the engineering costs have also been utilized. Construction costs are constantly increasing, and it is anticipated that the total project costs will be above those calculated in 2020.

Federal Funding. The project received funding through two NRCS P.L. 83-566 programs, the Regional Conservation Partnership Program (RCPP) and the Watershed and Flood Prevention Operations program (WFPO). RCPP allocated funds include a portion of the construction of Sites 26a, 26b, and 27 (up to \$1,350,000) and \$150,000 in NRCS technical assistance, including \$37,500 for planning. Additional construction costs, as well as engineering/design costs, are not covered under the RCPP program. WFPO allocated funds include 100 percent funding for planning (\$817,305), design (\$1,325,630), and administration (\$15,000) of the seven additional sites. Up to 100 percent of construction costs for the seven sites (excluding mitigation) could be funded by the WFPO program. However, the availability of Federal funds is contingent upon appropriations available for this purpose. Table 1 below shows the allocated and potentially available funds from the Federal programs.

State Funding. The Nebraska Department of Natural Resources (NDNR) Water Sustainability Fund (WSF) awarded funding assistance of \$2,269,194 to the LPNNRD to assist with the non-federal construction and easement costs for Sites 26a, 26b, and 27. WSF requires a 40 percent local cost share of non-federal costs. Table 1 below shows the allocated funds for this project.

Land Acquisition/Easements. Easements will be acquired for land within the project limits, including the embankment, permanent pool, flood pool, auxiliary spillway, top of dam limits, and mitigation sites. These easements fall under #7 and #8 of Executive Order 21-08.

Table 1. State and Federal Funding

Funding Source	Allocated Funds for LPNNRD Use ¹			Potential Funds ²
	WSF	RCPP	WFPO	WFPO
Sites 26a, 26b, 27	\$ 2,269,194	\$ 1,350,000	\$ -	\$ -
Remaining 7 Sites	\$ -		\$ 2,157,935	\$ 10,198,500

¹Does not include Federal funds allocated for NRCS use

²Contingent upon future Federal appropriations and not guaranteed

JEDI funding has given the LPNNRD an opportunity to build the remaining 7 flood reduction sites at an expedited pace that could not be possible if relying on WFPO funds and local cost share. Federal funds for construction of the remaining sites are not guaranteed and, if available, could take many years to acquire. It is anticipated that utilizing WFPO funds and local cost share in lieu of JEDI funds could take over 8 years for project implementation. With JEDI funds, the Federal funds for construction would not be requested, as shown in Table 2. State WSF funds for Sites 26a, 26b, and 27 would still be utilized as the local cost share for the LPNNRD has already been budgeted and the WSF funds have been previously allocated for this project.

Table 2. Accepted State and Federal Funding when Utilizing JEDI Funds

Funding Source	Allocated Funds for LPNNRD Use ¹			Potential Funds ²
	WSF	RCPP	WFPO	WFPO
Sites 26a, 26b, 27	\$ 2,269,194	\$ 1,350,000	\$ -	\$ -
Remaining 7 Sites	\$ -		\$ 2,157,935	\$ -

¹Does not include Federal funds allocated for NRCS use

²Contingent upon future Federal appropriations and not guaranteed

November 17, 2022

Lee Will, State Budget Administrator

Nebraska Department of Administrative Services

1445 K St., Rm.1320

Lincoln, NE 68508

Dear Mr. Will,

Pursuant to the Jobs and Economic Development Initiative Act and N.R. S. 61-405(3), I wish to certify to you that the Department of Natural Resources has conducted or reviewed all environmental, hydrological, or other feasibility studies necessary to establish the feasibility of the Wahoo Creek Watershed Flood Control Project of the Lower Platte North Natural Resources District (NeDNR Contract #) and based on the results of such studies, I deem the project feasible.

Respectfully,

Thomas E. Riley, P.E. Director

CC: Jacob Leaver, DAS Budget Analyst

***Lower Platte North NRD
2023 Board Meeting Schedule***

January 9, 2023 1:30 p.m.

February 13, 2023 1:30 p.m.

March 13, 2023 1:30 p.m.

April 10, 2023 6:00 p.m.

May 8, 2023 6:00 p.m.

June 12, 2023 6:00 p.m.

July 10, 2023 6:00 p.m.

August 14, 2023 6:00 p.m.

September 11, 2023 6:00 p.m.

October 9, 2023 6:00 p.m.

November 13, 2023 4:00 p.m.

December 11, 2023 1:30 p.m.

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

October 31, 2022

Preliminary Draft

HBE

CPAs & Consultants | Wealth Management





CPAs & Consultants | Wealth Management



ACCOUNTANT'S COMPILATION REPORT

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

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

November XX, 2022

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

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

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

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 10/31/2022	Rural Water-Bruno As of 10/31/2022	Rural Water-Colon As of 10/31/2022	All Districts As of 10/31/2022
Assets				
Current Assets				
Cash and Cash Equivalents				
101000 - Change Box	0.00	60.00	90.00	150.00
101200 - Change Box - Game & Parks	150.00	0.00	0.00	150.00
101300 - Change Box - Lake Wanahoo	600.00	0.00	0.00	600.00
102001 - Cash - Union Bank	143,014.88	0.00	0.00	143,014.88
103000 - Cash - County Treasurer	32,009.71	0.00	0.00	32,009.71
104000 - Cash - Education Building Res.	10,720.00	0.00	0.00	10,720.00
111100 - Investments - NRD - NPAIT	2,342.94	0.00	0.00	2,342.94
111105 - Union Bank STFIT	3,311,964.21	0.00	0.00	3,311,964.21
Total Cash and Cash Equivalents	3,500,801.74	60.00	90.00	3,500,951.74
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	2,260,098.67	3,320.20	7,590.24	2,271,009.11
105060 - Due from Bruno Water Fund	207,637.25	0.00	0.00	207,637.25
105070 - Due from Colon Water Fund	35,994.99	0.00	0.00	35,994.99
109000 - Taxes Receivable	30,518.94	0.00	0.00	30,518.94
Total Accounts Receivable	2,534,249.85	3,320.20	7,590.24	2,545,160.29
Total Accounts Receivable, Net	2,534,249.85	3,320.20	7,590.24	2,545,160.29
Inventory				
165503 - Rural Water Inventory	0.00	6,579.89	9,869.84	16,449.73
Total Inventory	0.00	6,579.89	9,869.84	16,449.73
Prepaid Expenses				
116000 - Prepaid Expenses	140,671.13	0.00	0.00	140,671.13
Total Prepaid Expenses	140,671.13	0.00	0.00	140,671.13
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	96,209.54	0.00	0.00	96,209.54
111250 - Investments - Alliance GIS Project	7,620.84	0.00	0.00	7,620.84
111450 - Investments - Elkhorn River Breakout	136,802.61	0.00	0.00	136,802.61
111550 - Investments - Elkhorn Breakout	2,713.77	0.00	0.00	2,713.77
111600 - Investments - Wanahoo SRA	377,438.45	0.00	0.00	377,438.45
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	8,561.78	8,561.78
Total Other Current Assets	620,785.21	0.00	8,561.78	629,346.99
Total Current Assets	6,796,507.93	9,960.09	26,111.86	6,832,579.88
Fixed Assets, Net of Depreciation				
Fixed Assets				
140210 - Water Line Capital Improvement	0.00	726,156.51	1,180,075.05	1,906,231.56
140226 - Colon Water Loan Fees	0.00	0.00	2,000.00	2,000.00
160000 - Conservation Property	123,971.00	0.00	0.00	123,971.00
161000 - Land	9,642,191.58	0.00	0.00	9,642,191.58
162000 - Infrastructure	27,535,962.87	0.00	0.00	27,535,962.87
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	1,064,027.14	0.00	0.00	1,064,027.14
165000 - Machinery & Equipment	134,997.89	0.00	0.00	134,997.89
165100 - Machinery & Equipment - O & M	190,238.38	0.00	0.00	190,238.38
165200 - Machinery & Equipment - Water	323,565.87	0.00	0.00	323,565.87
165300 - Machinery & Equipment - Projects	87,917.52	0.00	0.00	87,917.52
165400 - Machinery & Equipment - I & E	2,628.66	0.00	0.00	2,628.66
165505 - Rural Water Equipment	0.00	17,997.98	26,996.98	44,994.96
165507 - Lake Wanahoo Equipment	13,711.14	0.00	0.00	13,711.14
167000 - Auto and Truck	277,623.35	0.00	0.00	277,623.35
169000 - Equipment	15,057.27	0.00	0.00	15,057.27
169100 - Office Equipment	20,031.58	0.00	0.00	20,031.58
169200 - Computer Equipment	59,734.15	0.00	0.00	59,734.15

See Accountant's Compilation Report

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 10/31/2022	Rural Water-Bruno As of 10/31/2022	Rural Water-Colon As of 10/31/2022	All Districts As of 10/31/2022
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	315,525.00	0.00	0.00	315,525.00
169700 - GW Monitoring Equipment	28,504.55	0.00	0.00	28,504.55
Total Fixed Assets	40,475,937.05	744,154.49	1,209,072.03	42,429,163.57
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	720.89	720.89
162900 - Accum Depr - Infra. & Land Imp.	3,891,137.34	0.00	0.00	3,891,137.34
164000 - Accum Depr - Buildings	518,648.45	0.00	0.00	518,648.45
165700 - Accum Depr - Water Line	0.00	137,091.00	256,833.92	393,924.92
166000 - Accum Depr - Machinery & Equipment	562,974.41	14,845.25	22,267.75	600,087.41
168000 - Accum Depr - Auto & Truck	224,978.58	0.00	0.00	224,978.58
169550 - Accum Depr - Master DB Water	77,332.89	0.00	0.00	77,332.89
170000 - Accum Depr - Office Equipment	90,766.40	0.00	0.00	90,766.40
Total Accumulated Depreciation	5,365,838.07	151,936.25	279,822.56	5,797,596.88
Total Property and Equipment	35,110,098.98	592,218.24	929,249.47	36,631,566.69
Total Assets	\$ 41,906,606.91	\$ 602,178.33	\$ 955,361.33	\$ 43,464,146.57
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	92,177.94	2,638.57	8,882.08	103,698.59
201100 - Sewer Collections Payable	0.00	0.00	2,778.00	2,778.00
202060 - Due to General Fund	0.00	207,631.82	36,000.42	243,632.24
Total Accounts Payable	92,177.94	210,270.39	47,660.50	350,108.83
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	93.65	93.65
206001 - Accrued Compensated Absences	203,550.76	2,188.46	3,282.69	209,021.91
207305 - Lodging Tax Czechland	503.30	0.00	0.00	503.30
207306 - Sales Tax Payable Wanahoo	675.62	0.00	0.00	675.62
207307 - Lodging Tax Wanahoo	617.37	0.00	0.00	617.37
Total Accrued Liabilities	205,347.05	2,188.46	3,376.34	210,911.85
Other Current Liabilities				
204000 - Deposits	0.00	400.00	2,800.00	3,200.00
204500 - Deferred Income	35,133.17	0.00	0.00	35,133.17
204600 - Education Building Deposits	10,720.00	0.00	0.00	10,720.00
207300 - Sales Tax Payable	32.26	100.65	165.30	298.21
207304 - Sales Tax Payable Czechland	86.24	0.00	0.00	86.24
Total Other Current Liabilities	45,971.67	500.65	2,965.30	49,437.62
Total Current Liabilities	343,496.66	212,959.50	54,002.14	610,458.30
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	25,932.44	25,932.44
Total Long Term Note Payable	0.00	0.00	25,932.44	25,932.44
Total Long Term Liabilities	0.00	0.00	25,932.44	25,932.44
Total Liabilities	343,496.66	212,959.50	79,934.58	636,390.74
Fund Balances				
Net Assets	42,344,993.56	390,170.18	880,528.68	43,615,692.42

See Accountant's Compilation Report

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

	Natural Resources District As of 10/31/2022	Rural Water-Bruno As of 10/31/2022	Rural Water-Colon As of 10/31/2022	All Districts As of 10/31/2022
Change in Net Position	(781,883.31)	(951.35)	(5,101.93)	(787,936.59)
Total Fund Balances	41,563,110.25	389,218.83	875,426.75	42,827,755.83
Total Liabilities and Fund Balance	\$ 41,906,606.91	\$ 602,178.33	\$ 955,361.33	\$ 43,464,146.57

Preliminary Draft

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

	Natural Resources District Month Ending 10/31/2022	Rural Water-Bruno Month Ending 10/31/2022	Rural Water-Colon Month Ending 10/31/2022	All Districts Month Ending 10/31/2022
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	0.00	0.00	0.00	0.00
303209 - Shell Creek Phase II 319 - NDEE	0.00	0.00	0.00	0.00
303210 - Shell Creek Phase II - 319 DEQ	0.00	0.00	0.00	0.00
303225 - Wahoo Creek WS PL566	29,319.35	0.00	0.00	29,319.35
303250 - Water Smart Grant	0.00	0.00	0.00	0.00
303400 - Sand and Duck 319	0.00	0.00	0.00	0.00
303475 - Cottonwood 319	0.00	0.00	0.00	0.00
303960 - Hazard Mitigation - Federal	0.00	0.00	0.00	0.00
303961 - FEMA - Flood Funds	16,440.94	0.00	0.00	16,440.94
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	605.62	0.00	0.00	605.62
303964 - Federal - NRCS	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 46,365.91	\$ 0.00	\$ 0.00	\$ 46,365.91
State Income				
301203 - Motor Vehicle Pro-Rate	268.94	0.00	0.00	268.94
301315 - WSF and EA Application	1,153.18	0.00	0.00	1,153.18
301325 - JEDI Funding	50,106.35	0.00	0.00	50,106.35
304100 - Lake Wanahoo - Other	6,113.42	0.00	0.00	6,113.42
Total State Income	57,641.89	0.00	0.00	57,641.89
Local Income				
304105 - Education Building Rent	1,280.00	0.00	0.00	1,280.00
304112 - Dirt Sales - Wanahoo	207.99	0.00	0.00	207.99
Total Local Income	1,487.99	0.00	0.00	1,487.99
Rural Water Income				
304240 - Water Sales	0.00	3,433.90	4,259.05	7,692.95
304295 - Colon Sewer Fees	0.00	0.00	2,418.00	2,418.00
304261 - Other Revenue	0.00	17.65	942.91	960.56
Total Rural Water Income	0.00	3,451.55	7,619.96	11,071.51
Property Tax Income				
305100 - General Fund Property Taxes-Boone	1,265.99	0.00	0.00	1,265.99
305200 - General Fund Property Taxes-Butler	44.28	0.00	0.00	44.28
305300 - General Fund Property Taxes-Colfax	322.45	0.00	0.00	322.45
305400 - General Fund Property Taxes-Dodge	1,220.24	0.00	0.00	1,220.24
305500 - General Fund Property Taxes-Madison	153.21	0.00	0.00	153.21
305600 - General Fund Property Taxes-Platte	16.38	0.00	0.00	16.38
305700 - General Fund Property Taxes-Saunders	202.51	0.00	0.00	202.51
Total Property Tax Income	3,225.06	0.00	0.00	3,225.06
Investment Income				
311350 - Interest - NPAIT Elkhorn	6.53	0.00	0.00	6.53
311400 - Interest-NPAIT Wanahoo SRA	902.80	0.00	0.00	902.80
311500 - Interest - NPAIT NRD	5.61	0.00	0.00	5.61
311600 - Interest - STFIT NRD	7,931.79	0.00	0.00	7,931.79
311700 - Interest - UBT NRD	60.21	0.00	0.00	60.21
304350 - Colon RW Interest - NPAIT	0.00	0.00	20.46	20.46
Total Investment Income	8,906.94	0.00	20.46	8,927.40
Miscellaneous Income				
309100 - Sales - Trees	312.50	0.00	0.00	312.50
309350 - Sales - Well Permits	200.00	0.00	0.00	200.00
310200 - Czechland Camping Fees	1,403.36	0.00	0.00	1,403.36
310201 - Wanahoo Park Permits	3,788.41	0.00	0.00	3,788.41
310202 - Lake Wanahoo Camping	11,738.51	0.00	0.00	11,738.51
313000 - Miscellaneous Income	535.06	0.00	0.00	535.06
315000 - RWD Administrative Fees	384.65	0.00	0.00	384.65
316000 - Employee/Director Reimb	141.46	0.00	0.00	141.46
Total Miscellaneous Income	18,503.95	0.00	0.00	18,503.95
Total Income	136,131.74	3,451.55	7,640.42	147,223.71
Expenses				
Administration Expenses				
Dues & Membership				

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

	Natural Resources District Month Ending 10/31/2022	Rural Water-Bruno Month Ending 10/31/2022	Rural Water-Colon Month Ending 10/31/2022	All Districts Month Ending 10/31/2022
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	2,610.25	0.00	0.00	2,610.25
410205 - Dues & Membership - Other	415.00	0.00	0.00	415.00
Total Dues & Membership	3,173.25	0.00	0.00	3,173.25
Fees and Licenses				
410304 - NRD Union Bank Fees	24.32	0.00	0.00	24.32
Total Fees and Licenses	24.32	0.00	0.00	24.32
Insurance				
410501 - Insurance-Auto	986.08	0.00	0.00	986.08
410502 - Insurance-Errors & Omissions	535.42	0.00	0.00	535.42
410504 - Insurance-Liability	5,141.17	0.00	0.00	5,141.17
410505 - Insurance-Property	1,648.08	0.00	0.00	1,648.08
Total Insurance	8,310.75	0.00	0.00	8,310.75
Interest Expense				
410600 - Interest Expense	0.00	0.00	70.11	70.11
Total Interest Expense	0.00	0.00	70.11	70.11
Legal Notices				
410701 - Legal Notices	46.29	0.00	0.00	46.29
Total Legal Notices	46.29	0.00	0.00	46.29
Maintenance Contracts				
410800 - Maintenance Contracts	335.13	0.00	0.00	335.13
Total Maintenance Contracts	335.13	0.00	0.00	335.13
Office Supply & Expense				
410902 - Office Supplies & Equip	301.01	0.00	0.00	301.01
410906 - Office Expense - Other	22.88	0.00	0.00	22.88
Total Office Supply & Expense	323.89	0.00	0.00	323.89
Computer Supply & Expense				
411004 - Computer Software	369.09	0.00	0.00	369.09
411006 - Email	132.00	0.00	0.00	132.00
Total Computer Supply & Expense	501.09	0.00	0.00	501.09
Professional Services				
411301 - Prof Serv-Accounting	6,750.00	0.00	0.00	6,750.00
411302 - Prof Serv-Annual Audit	13,250.00	0.00	0.00	13,250.00
411304 - Prof Serv-Legal - General	1,180.00	0.00	0.00	1,180.00
411311 - Washington Expense	2,100.00	0.00	0.00	2,100.00
Total Professional Services	23,280.00	0.00	0.00	23,280.00
Telephone Expense				
411601 - Telephone - Cellular	890.98	0.00	0.00	890.98
411602 - Local Phone & Internet	754.42	0.00	0.00	754.42
411605 - Director iPad Cell Service	45.20	0.00	0.00	45.20
Total Telephone Expense	1,690.60	0.00	0.00	1,690.60
Utilities				
411700 - Utilities Expense	456.68	0.00	0.00	456.68
Total Utilities	456.68	0.00	0.00	456.68
Total Administration Expenses	38,142.00	0.00	70.11	38,212.11
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	1,015.73	0.00	0.00	1,015.73
420104 - Outdoor Classrooms	112.87	0.00	0.00	112.87
420106 - Miscellaneous Education Expense	38.44	0.00	0.00	38.44
420109 - Education Outreach	247.42	0.00	0.00	247.42
Total Education	1,414.46	0.00	0.00	1,414.46
Information				
420203 - Expositions And Display	119.54	0.00	0.00	119.54
420209 - Ktic Ad	217.00	0.00	0.00	217.00
420211 - E-Ads	140.00	0.00	0.00	140.00
420212 - TV Promotion	475.00	0.00	0.00	475.00
Total Information	951.54	0.00	0.00	951.54
Total Information & Education Expenses	2,366.00	0.00	0.00	2,366.00
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	2,782.79	0.00	0.00	2,782.79
430102 - Auto & Truck R&M	182.97	0.00	0.00	182.97
Total Auto and Truck	2,965.76	0.00	0.00	2,965.76

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

	Natural Resources District Month Ending 10/31/2022	Rural Water-Bruno Month Ending 10/31/2022	Rural Water-Colon Month Ending 10/31/2022	All Districts Month Ending 10/31/2022
Building Maintenance				
430201 - Bldg Maintenance	33.44	0.00	0.00	33.44
430202 - Office Cleaning	517.50	0.00	0.00	517.50
430203 - Garbage Maintenance	78.93	0.00	0.00	78.93
Total Building Maintenance	629.87	0.00	0.00	629.87
Operation and Maintenance				
430401 - Czechland & Homestead	224.88	0.00	0.00	224.88
430402 - Equipment Upkeep	19.11	0.00	0.00	19.11
430403 - Operation & Maintenance	48,505.50	0.00	0.00	48,505.50
430406 - Wanahoo Park Operation	961.94	0.00	0.00	961.94
430408 - Wanahoo Rec Mgmt	5,421.34	0.00	0.00	5,421.34
430409 - Lake Wanahoo Education Building	579.83	0.00	0.00	579.83
Total Operation and Maintenance	55,712.60	0.00	0.00	55,712.60
Other				
430804 - O&M One-Call Services	2.40	0.00	0.00	2.40
Total Other	2.40	0.00	0.00	2.40
Total Operation & Maintenance	59,310.63	0.00	0.00	59,310.63
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	150.00	0.00	0.00	150.00
Total Director Expense	150.00	0.00	0.00	150.00
Director Per Diem				
440200 - Director Per Diem	8,190.00	0.00	0.00	8,190.00
Total Director Per Diem	8,190.00	0.00	0.00	8,190.00
Employee Benefits				
440301 - Dental Insurance	1,679.17	0.00	0.00	1,679.17
440302 - Health Insurance	29,362.02	0.00	0.00	29,362.02
440303 - Retirement Benefit - 414H	4,765.60	0.00	0.00	4,765.60
440306 - Workmans Comp Benefit	964.33	0.00	0.00	964.33
440307 - Employee Benefits - Other	64.74	0.00	0.00	64.74
440309 - Flexible Spending Fee	12.00	0.00	0.00	12.00
Total Employee Benefits	36,847.86	0.00	0.00	36,847.86
Payroll Taxes				
440401 - FICA - ER	5,990.90	0.00	0.00	5,990.90
440402 - Medicare - ER	1,401.08	0.00	0.00	1,401.08
Total Payroll Taxes	7,391.98	0.00	0.00	7,391.98
Personnel Expense				
440501 - Personnel Meeting Exp	368.62	0.00	0.00	368.62
440502 - Personnel Mileage Exp	178.76	0.00	0.00	178.76
Total Personnel Expense	547.38	0.00	0.00	547.38
Salaries				
440601 - Salaries - Administration	18,454.52	0.00	0.00	18,454.52
440602 - Salaries - Clerical	2,170.22	0.00	0.00	2,170.22
440604 - Salaries - I & E	7,046.14	0.00	0.00	7,046.14
440605 - Salaries - Op & Maint	14,534.81	0.00	0.00	14,534.81
440606 - NRCS Support	10,565.84	0.00	0.00	10,565.84
440607 - Salaries - Projects	7,529.98	0.00	0.00	7,529.98
440608 - Salaries - Water	29,520.35	0.00	0.00	29,520.35
440616 - Lake Wanahoo Park Op.	8,500.99	0.00	0.00	8,500.99
Total Salaries	98,322.85	0.00	0.00	98,322.85
Total Personnel Expenses	151,450.07	0.00	0.00	151,450.07
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	256.00	0.00	0.00	256.00
460110 - Basin Wide Water Plan	833.34	0.00	0.00	833.34
Total Groundwater Management Plan	1,089.34	0.00	0.00	1,089.34
Groundwater Programs				
460201 - Decommissioned Wells	17.38	0.00	0.00	17.38
460204 - GW Quality Program	4,041.30	0.00	0.00	4,041.30
460206 - Monitoring Wells	144.83	0.00	0.00	144.83
Total Groundwater Programs	4,203.51	0.00	0.00	4,203.51
Special Projects				
460504 - ENWRA	2,783.33	0.00	0.00	2,783.33
Total Special Projects	2,783.33	0.00	0.00	2,783.33

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

	Natural Resources District Month Ending 10/31/2022	Rural Water-Bruno Month Ending 10/31/2022	Rural Water-Colon Month Ending 10/31/2022	All Districts Month Ending 10/31/2022
Land Treatment				
450204 - Shell Creek	11,711.52	0.00	0.00	11,711.52
450803 - Shell Creek Watershed Plan 319	1,076.50	0.00	0.00	1,076.50
Total Land Treatment	12,788.02	0.00	0.00	12,788.02
Total Water Expenses	20,864.20	0.00	0.00	20,864.20
Rural Water District Expenses				
570201 - Water Purchase	0.00	2,423.90	1,109.18	3,533.08
570204 - Testing	0.00	15.00	15.00	30.00
570206 - Repair	0.00	0.00	6,233.73	6,233.73
570208 - Lpnnrd Adm. Fee	0.00	171.70	212.95	384.65
570210 - Health/Life/Vision/LTD - ER	0.00	215.07	322.59	537.66
570211 - Dental - ER	0.00	22.79	34.19	56.98
570212 - 414H ER Contributions	0.00	59.64	89.46	149.10
570215 - ER Social Security Tax	0.00	117.46	151.91	269.37
570216 - ER Medicare Tax	0.00	27.46	35.53	62.99
570217 - Salaries	0.00	93.58	531.73	625.31
570219 - Fees And Licenses	0.00	17.13	25.68	42.81
570220 - Rural Water One-Call	0.00	0.00	0.80	0.80
570223 - Rural Water Gasoline	0.00	138.60	52.18	190.78
570308 - Colon Meter House Expense	0.00	0.00	94.19	94.19
570309 - Colon Sewer Collections	0.00	0.00	2,418.00	2,418.00
Total Rural Water District Expenses	0.00	3,302.33	11,327.12	14,629.45
Capital Expenditures - Small Items				
480105 - Capital Outlay Small Items (Equipment)	637.49	0.00	0.00	637.49
Total Capital Expenditures - Small Items	637.49	0.00	0.00	637.49
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	39,037.66	705.35	1,474.07	41,217.08
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	39,037.66	705.35	1,478.24	41,221.25
Total Depreciation Expense	39,037.66	705.35	1,478.24	41,221.25
Total Expenses	311,808.05	4,007.68	12,875.47	328,691.20
Total Change in Net Position	\$ (175,676.31)	\$ (556.13)	\$ (5,235.05)	\$ (181,467.49)

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

	Natural Resources District Year To Date 10/31/2022	Rural Water-Bruno Year To Date 10/31/2022	Rural Water-Colon Year To Date 10/31/2022	All Districts Year To Date 10/31/2022
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	(8,713.88)	0.00	0.00	(8,713.88)
303207 - Shell Creek 319 Grant	8,569.28	0.00	0.00	8,569.28
303209 - Shell Creek Phase II 319 - NDEE	0.00	0.00	0.00	0.00
303210 - Shell Creek Phase II - 319 DEQ	0.00	0.00	0.00	0.00
303225 - Wahoo Creek WS PL566	86,041.65	0.00	0.00	86,041.65
303250 - Water Smart Grant	0.00	0.00	0.00	0.00
303400 - Sand and Duck 319	0.00	0.00	0.00	0.00
303475 - Cottonwood 319	0.00	0.00	0.00	0.00
303960 - Hazard Mitigation - Federal	0.00	0.00	0.00	0.00
303961 - FEMA - Flood Funds	50,486.55	0.00	0.00	50,486.55
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	605.62	0.00	0.00	605.62
303964 - Federal - NRCS	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 136,989.22	\$ 0.00	\$ 0.00	\$ 136,989.22
State Income				
301201 - Natural Resources WQ Fund	14,208.54	0.00	0.00	14,208.54
301202 - Decommissioned Wells	4,286.00	0.00	0.00	4,286.00
301203 - Motor Vehicle Pro-Rate	1,499.92	0.00	0.00	1,499.92
301315 - WSF and EA Application	48,995.28	0.00	0.00	48,995.28
301325 - JEDI Funding	50,106.35	0.00	0.00	50,106.35
301800 - State Grant - Whip/Ne Wild	502.10	0.00	0.00	502.10
304100 - Lake Wanahoo - Other	6,895.17	0.00	0.00	6,895.17
Total State Income	126,493.36	0.00	0.00	126,493.36
Local Income				
304105 - Education Building Rent	5,910.00	0.00	0.00	5,910.00
304112 - Dirt Sales - Wanahoo	610.13	0.00	0.00	610.13
304500 - JWMAB	29,640.00	0.00	0.00	29,640.00
Total Local Income	36,160.13	0.00	0.00	36,160.13
Rural Water Income				
304240 - Water Sales	0.00	21,331.35	20,016.10	41,347.45
304295 - Colon Sewer Fees	0.00	0.00	9,672.00	9,672.00
304261 - Other Revenue	0.00	31.31	1,386.39	1,417.70
Total Rural Water Income	0.00	21,362.66	31,074.49	52,437.15
Property Tax Income				
305100 - General Fund Property Taxes-Boone	6,953.28	0.00	0.00	6,953.28
305200 - General Fund Property Taxes-Butler	213.76	0.00	0.00	213.76
305300 - General Fund Property Taxes-Coffax	457.36	0.00	0.00	457.36
305400 - General Fund Property Taxes-Dodge	2,484.65	0.00	0.00	2,484.65
305500 - General Fund Property Taxes-Madison	200.55	0.00	0.00	200.55
305600 - General Fund Property Taxes-Platte	66.68	0.00	0.00	66.68
305700 - General Fund Property Taxes-Saunders	715.33	0.00	0.00	715.33
Total Property Tax Income	11,091.61	0.00	0.00	11,091.61
Investment Income				
311350 - Interest - NPAIT Elkhorn	19.08	0.00	0.00	19.08
311400 - Interest-NPAIT Wanahoo SRA	2,654.59	0.00	0.00	2,654.59
311450 - Interest Income-Elkhorn IPA	19.38	0.00	0.00	19.38
311500 - Interest - NPAIT NRD	16.52	0.00	0.00	16.52
311600 - Interest - STFIT NRD	22,837.40	0.00	0.00	22,837.40
311700 - Interest - UBT NRD	226.92	0.00	0.00	226.92
304350 - Colon RW Interest - NPAIT	0.00	0.00	60.20	60.20
Total Investment Income	25,773.89	0.00	60.20	25,834.09
Miscellaneous Income				
309100 - Sales - Trees	1,312.50	0.00	0.00	1,312.50
309350 - Sales - Well Permits	350.00	0.00	0.00	350.00
309360 - Sales - Sample Kits	3,370.00	0.00	0.00	3,370.00
309400 - Sales - Other	2,025.00	0.00	0.00	2,025.00
309500 - Equipment Rent	2,264.35	0.00	0.00	2,264.35
309600 - Game & Park Permit Sales	25.70	0.00	0.00	25.70
310000 - Chemigation Permits	2,075.00	0.00	0.00	2,075.00
310100 - Check Valve Sales	302.34	0.00	0.00	302.34
310200 - Czechland Camping Fees	6,014.31	0.00	0.00	6,014.31

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

	Natural Resources District Year To Date 10/31/2022	Rural Water-Bruno Year To Date 10/31/2022	Rural Water-Colon Year To Date 10/31/2022	All Districts Year To Date 10/31/2022
310201 - Wanahoo Park Permits	26,710.78	0.00	0.00	26,710.78
310202 - Lake Wanahoo Camping	59,260.92	0.00	0.00	59,260.92
313000 - Miscellaneous Income	6,791.77	0.00	0.00	6,791.77
315000 - RWD Administrative Fees	2,067.38	0.00	0.00	2,067.38
316000 - Employee/Director Reimb	179.97	0.00	0.00	179.97
318000 - Special Project Income	212.00	0.00	0.00	212.00
Total Miscellaneous Income	112,962.02	0.00	0.00	112,962.02
Total Income	449,470.23	21,362.66	31,134.69	501,967.58
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	10,340.60	0.00	0.00	10,340.60
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	474.90	0.00	0.00	474.90
Total Dues & Membership	12,913.50	0.00	0.00	12,913.50
Fees and Licenses				
410302 - NRD Fees And Licenses	175.00	0.00	0.00	175.00
410304 - NRD Union Bank Fees	149.78	0.00	0.00	149.78
Total Fees and Licenses	324.78	0.00	0.00	324.78
Insurance				
410501 - Insurance-Auto	3,926.83	0.00	0.00	3,926.83
410502 - Insurance-Errors & Omissions	2,062.18	0.00	0.00	2,062.18
410504 - Insurance-Liability	22,675.43	0.00	0.00	22,675.43
410505 - Insurance-Property	6,244.08	0.00	0.00	6,244.08
Total Insurance	34,908.52	0.00	0.00	34,908.52
Interest Expense				
410600 - Interest Expense	0.00	0.00	374.49	374.49
Total Interest Expense	0.00	0.00	374.49	374.49
Legal Notices				
410701 - Legal Notices	747.65	0.00	0.00	747.65
Total Legal Notices	747.65	0.00	0.00	747.65
Maintenance Contracts				
410800 - Maintenance Contracts	1,479.54	0.00	0.00	1,479.54
Total Maintenance Contracts	1,479.54	0.00	0.00	1,479.54
Office Supply & Expense				
410901 - Copier Supplies	323.94	0.00	0.00	323.94
410902 - Office Supplies & Equip	928.94	0.00	0.00	928.94
410904 - Letterhead, Envelopes & Forms	19.25	0.00	0.00	19.25
410905 - Reference Books	64.00	0.00	0.00	64.00
410906 - Office Expense - Other	707.98	0.00	0.00	707.98
Total Office Supply & Expense	2,044.11	0.00	0.00	2,044.11
Computer Supply & Expense				
411003 - Computer Repairs & Parts	356.22	0.00	0.00	356.22
411004 - Computer Software	2,126.54	0.00	0.00	2,126.54
411006 - Email	526.06	0.00	0.00	526.06
411011 - Computers & Equipment	1,023.64	0.00	0.00	1,023.64
Total Computer Supply & Expense	4,032.46	0.00	0.00	4,032.46
Postage				
411200 - Postage	1,008.50	0.00	0.00	1,008.50
Total Postage	1,008.50	0.00	0.00	1,008.50
Professional Services				
411301 - Prof Serv-Accounting	27,000.00	0.00	0.00	27,000.00
411302 - Prof Serv-Annual Audit	13,250.00	0.00	0.00	13,250.00
411304 - Prof Serv-Legal - General	3,015.00	0.00	0.00	3,015.00
411311 - Washington Expense	8,200.00	0.00	0.00	8,200.00
Total Professional Services	51,465.00	0.00	0.00	51,465.00
Rent Expense				
411400 - Rent Expense	568.44	0.00	0.00	568.44
Total Rent Expense	568.44	0.00	0.00	568.44
Telephone Expense				
411601 - Telephone - Cellular	4,617.60	0.00	0.00	4,617.60
411602 - Local Phone & Internet	2,897.94	0.00	0.00	2,897.94

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

	Natural Resources District Year To Date 10/31/2022	Rural Water-Bruno Year To Date 10/31/2022	Rural Water-Colon Year To Date 10/31/2022	All Districts Year To Date 10/31/2022
411605 - Director iPad Cell Service	180.80	0.00	0.00	180.80
Total Telephone Expense	7,696.34	0.00	0.00	7,696.34
Utilities				
411700 - Utilities Expense	2,792.41	0.00	0.00	2,792.41
Total Utilities	2,792.41	0.00	0.00	2,792.41
Total Administration Expenses	119,981.25	0.00	374.49	120,355.74
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	1,071.36	0.00	0.00	1,071.36
420104 - Outdoor Classrooms	112.87	0.00	0.00	112.87
420106 - Miscellaneous Education Expense	304.79	0.00	0.00	304.79
420109 - Education Outreach	1,301.89	0.00	0.00	1,301.89
Total Education	2,790.91	0.00	0.00	2,790.91
Information				
420201 - Annual Report/Viaduct	6,245.33	0.00	0.00	6,245.33
420203 - Expositions And Display	450.60	0.00	0.00	450.60
420208 - Miscellaneous	80.00	0.00	0.00	80.00
420209 - Ktic Ad	821.00	0.00	0.00	821.00
420211 - E-Ads	560.00	0.00	0.00	560.00
420212 - TV Promotion	475.00	0.00	0.00	475.00
Total Information	8,631.93	0.00	0.00	8,631.93
Other				
420401 - Art Supplies	49.92	0.00	0.00	49.92
420404 - Promotional Materials	1,051.64	0.00	0.00	1,051.64
420405 - Recognition Banquet & Awards	1,119.44	0.00	0.00	1,119.44
Total Other	2,221.00	0.00	0.00	2,221.00
Total Information & Education Expenses	13,643.84	0.00	0.00	13,643.84
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	11,178.10	0.00	0.00	11,178.10
430102 - Auto & Truck R&M	2,086.30	0.00	0.00	2,086.30
Total Auto and Truck	13,264.40	0.00	0.00	13,264.40
Building Maintenance				
430201 - Bldg Maintenance	220.17	0.00	0.00	220.17
430202 - Office Cleaning	2,012.50	0.00	0.00	2,012.50
430203 - Garbage Maintenance	386.29	0.00	0.00	386.29
Total Building Maintenance	2,618.96	0.00	0.00	2,618.96
Operation and Maintenance				
430401 - Czechland & Homestead	2,856.90	0.00	0.00	2,856.90
430402 - Equipment Upkeep	920.19	0.00	0.00	920.19
430403 - Operation & Maintenance	113,525.34	0.00	0.00	113,525.34
430406 - Wanahoo Park Operation	4,145.97	0.00	0.00	4,145.97
430407 - Monitoring Wanahoo Dam	7,018.36	0.00	0.00	7,018.36
430408 - Wanahoo Rec Mgmt	22,419.87	0.00	0.00	22,419.87
430409 - Lake Wanahoo Education Building	3,247.05	0.00	0.00	3,247.05
Total Operation and Maintenance	154,133.68	0.00	0.00	154,133.68
Other				
430804 - O&M One-Call Services	6.65	0.00	0.00	6.65
Total Other	6.65	0.00	0.00	6.65
Total Operation & Maintenance	170,023.69	0.00	0.00	170,023.69
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	1,458.80	0.00	0.00	1,458.80
440102 - Director Mileage Expense	3,683.13	0.00	0.00	3,683.13
440104 - Computer Stipend	1,200.00	0.00	0.00	1,200.00
Total Director Expense	6,341.93	0.00	0.00	6,341.93
Director Per Diem				
440200 - Director Per Diem	8,190.00	0.00	0.00	8,190.00
Total Director Per Diem	8,190.00	0.00	0.00	8,190.00
Employee Benefits				
440301 - Dental Insurance	7,337.68	0.00	0.00	7,337.68
440302 - Health Insurance	124,768.75	0.00	0.00	124,768.75
440303 - Retirement Benefit - 414H	22,243.85	0.00	0.00	22,243.85
440306 - Workmans Comp Benefit	3,998.08	0.00	0.00	3,998.08

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

	Natural Resources District Year To Date 10/31/2022	Rural Water-Bruno Year To Date 10/31/2022	Rural Water-Colon Year To Date 10/31/2022	All Districts Year To Date 10/31/2022
440307 - Employee Benefits - Other	162.75	0.00	0.00	162.75
440309 - Flexible Spending Fee	56.00	0.00	0.00	56.00
Total Employee Benefits	158,567.11	0.00	0.00	158,567.11
Payroll Taxes				
440401 - FICA - ER	25,656.04	0.00	0.00	25,656.04
440402 - Medicare - ER	6,000.14	0.00	0.00	6,000.14
Total Payroll Taxes	31,656.18	0.00	0.00	31,656.18
Personnel Expense				
440501 - Personnel Meeting Exp	4,552.50	0.00	0.00	4,552.50
440502 - Personnel Mileage Exp	1,050.96	0.00	0.00	1,050.96
440503 - Safety Committee	94.15	0.00	0.00	94.15
440504 - Personnel Uniform Exp	304.08	0.00	0.00	304.08
Total Personnel Expense	6,001.69	0.00	0.00	6,001.69
Salaries				
440601 - Salaries - Administration	78,293.34	0.00	0.00	78,293.34
440602 - Salaries - Clerical	8,771.23	0.00	0.00	8,771.23
440603 - Employee Recognition Program	700.00	0.00	0.00	700.00
440604 - Salaries - I & E	28,513.40	0.00	0.00	28,513.40
440605 - Salaries - Op & Maint	58,670.66	0.00	0.00	58,670.66
440606 - NRCS Support	41,661.09	0.00	0.00	41,661.09
440607 - Salaries - Projects	36,771.96	0.00	0.00	36,771.96
440608 - Salaries - Water	116,532.87	0.00	0.00	116,532.87
440616 - Lake Wanhoo Park Op.	39,204.99	0.00	0.00	39,204.99
Total Salaries	409,119.54	0.00	0.00	409,119.54
Total Personnel Expenses	619,876.45	0.00	0.00	619,876.45
Projects Expenses				
Inter-Governmental				
450114 - Trails	10,000.00	0.00	0.00	10,000.00
450119 - JWMAB Dodge Co	32,985.00	0.00	0.00	32,985.00
Total Inter-Governmental	42,985.00	0.00	0.00	42,985.00
Total Projects Expenses	42,985.00	0.00	0.00	42,985.00
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	6,451.50	0.00	0.00	6,451.50
460103 - GWMP - Nitrogen Classes	15.46	0.00	0.00	15.46
460110 - Basin Wide Water Plan	3,333.35	0.00	0.00	3,333.35
Total Groundwater Management Plan	9,800.31	0.00	0.00	9,800.31
Groundwater Programs				
460201 - Decommissioned Wells	1,017.38	0.00	0.00	1,017.38
460204 - GW Quality Program	11,017.86	0.00	0.00	11,017.86
460206 - Monitoring Wells	355.33	0.00	0.00	355.33
Total Groundwater Programs	12,390.57	0.00	0.00	12,390.57
Surface Water Programs				
460403 - Stream Flow	17,694.94	0.00	0.00	17,694.94
Total Surface Water Programs	17,694.94	0.00	0.00	17,694.94
Special Projects				
460504 - ENWRA	11,133.29	0.00	0.00	11,133.29
Total Special Projects	11,133.29	0.00	0.00	11,133.29
Land Treatment				
450204 - Shell Creek	27,556.69	0.00	0.00	27,556.69
450803 - Shell Creek Watershed Plan 319	29,479.38	0.00	0.00	29,479.38
Total Land Treatment	57,036.07	0.00	0.00	57,036.07
Total Water Expenses	108,055.18	0.00	0.00	108,055.18
Rural Water District Expenses				
570201 - Water Purchase	0.00	12,787.73	5,173.02	17,960.75
570204 - Testing	0.00	735.00	60.00	795.00
570206 - Repair	0.00	11.10	6,233.73	6,244.83
570207 - Other Expenses	0.00	10.35	15.53	25.88
570208 - Lpnrnd Adm. Fee	0.00	1,066.57	1,000.81	2,067.38
570210 - Health/Life/Vision/LTD - ER	0.00	836.88	1,255.28	2,092.16
570211 - Dental - ER	0.00	92.05	138.10	230.15
570212 - 414H ER Contributions	0.00	265.56	398.35	663.91
570215 - ER Social Security Tax	0.00	341.25	463.13	804.38
570216 - ER Medicare Tax	0.00	79.80	108.32	188.12
570217 - Salaries	0.00	2,542.76	4,600.17	7,142.93

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

	Natural Resources District Year To Date 10/31/2022	Rural Water-Bruno Year To Date 10/31/2022	Rural Water-Colon Year To Date 10/31/2022	All Districts Year To Date 10/31/2022
570219 - Fees And Licenses	0.00	85.64	128.41	214.05
570220 - Rural Water One-Call	0.00	4.26	19.41	23.67
570222 - RW Dues And Memberships	0.00	40.00	60.00	100.00
570223 - Rural Water Gasoline	0.00	570.87	222.98	793.85
570231 - Rural Water Equipment Upkeep	0.00	22.79	34.18	56.97
570308 - Colon Meter House Expense	0.00	0.00	365.75	365.75
570309 - Colon Sewer Collections	0.00	0.00	9,672.00	9,672.00
Total Rural Water District Expenses	0.00	19,492.61	29,949.17	49,441.78
Capital Expenditures - Small Items				
480105 - Capital Outlay Small Items (Equipment)	637.49	0.00	0.00	637.49
Total Capital Expenditures - Small Items	637.49	0.00	0.00	637.49
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	156,150.64	2,821.40	5,896.28	164,868.32
908350 - Amortization Expense - Colon	0.00	0.00	16.68	16.68
Total Depreciation	156,150.64	2,821.40	5,912.96	164,885.00
Total Depreciation Expense	156,150.64	2,821.40	5,912.96	164,885.00
Total Expenses	1,231,353.54	22,314.01	36,236.62	1,289,904.17
Total Change in Net Position	\$ (781,883.31)	\$ (951.35)	\$ (5,101.93)	\$ (787,936.59)

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

	Year To Date October 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	(8,713.88)	100,000.00	(108,713.88)	(8.71) %
303207 - Shell Creek 319 Grant	8,569.28	108,600.00	(100,030.72)	7.89 %
303225 - Wahoo Creek WS PL566	86,041.65	499,610.00	(413,568.35)	17.22 %
303961 - FEMA - Flood Funds	50,486.55	1,600,000.00	(1,549,513.45)	3.16 %
303963 - FEMA - 428 Funds	605.62	392,500.00	(391,894.38)	0.15 %
303965 - Federal Wanahoo - Stilling	0.00	1,109,600.00	(1,109,600.00)	0.00 %
Total Federal Income	136,989.22	3,810,310.00	(3,673,320.78)	3.60 %
State Income				
301201 - Natural Resources WQ Fund	14,208.54	52,000.00	(37,791.46)	27.32 %
301202 - Decommissioned Wells	4,286.00	3,500.00	786.00	122.46 %
301203 - Motor Vehicle Pro-Rate	1,499.92	8,400.00	(6,900.08)	17.86 %
301303 - Sand Creek NRDF	0.00	20,000.00	(20,000.00)	0.00 %
301310 - Shell Creek NET	0.00	6,500.00	(6,500.00)	0.00 %
301315 - WSF and EA Application	48,995.28	0.00	48,995.28	0.00 %
301325 - JEDI Funding	50,106.35	333,498.00	(283,391.65)	15.02 %
301800 - State Grant - Whip/Ne Wild	502.10	0.00	502.10	0.00 %
301900 - State Grant - NE Buffer Strip	0.00	27,500.00	(27,500.00)	0.00 %
303222 - Wahoo Creek WSF Design	0.00	133,031.00	(133,031.00)	0.00 %
304100 - Lake Wanahoo - Other	6,895.17	15,000.00	(8,104.83)	45.97 %
Total State Income	126,493.36	599,429.00	(472,935.64)	21.10 %
Local Income				
304105 - Education Building Rent	5,910.00	14,500.00	(8,590.00)	40.76 %
304112 - Dirt Sales - Wanahoo	610.13	15,000.00	(14,389.87)	4.07 %
304400 - Flow Meter Maint. Reimb.	0.00	1,000.00	(1,000.00)	0.00 %
304500 - JWMAB	29,640.00	14,940.00	14,700.00	198.39 %
304600 - Greater Wahoo Fdtn - Wanahoo Bldg	0.00	73,500.00	(73,500.00)	0.00 %
Total Local Income	36,160.13	118,940.00	(82,779.87)	30.40 %
Property Tax Income				
305100 - General Fund Property Taxes-Boone	6,953.28	116,000.00	(109,046.72)	5.99 %
305200 - General Fund Property Taxes-Butler	213.76	411,000.00	(410,786.24)	0.05 %
305300 - General Fund Property Taxes-Colfax	457.36	368,000.00	(367,542.64)	0.12 %
305400 - General Fund Property Taxes-Dodge	2,484.65	1,084,000.00	(1,081,515.35)	0.23 %
305500 - General Fund Property Taxes-Madison	200.55	76,500.00	(76,299.45)	0.26 %
305600 - General Fund Property Taxes-Platte	66.68	464,000.00	(463,933.32)	0.01 %
305700 - General Fund Property Taxes-Saunders	715.33	1,251,000.00	(1,250,284.67)	0.06 %
Total Property Tax Income	11,091.61	3,770,500.00	(3,759,408.39)	0.29 %
Investment Income				
311350 - Interest - NPAIT Elkhorn	19.08	3.81	15.27	500.79 %
311400 - Interest-NPAIT Wanahoo SRA	2,654.59	555.00	2,099.59	478.30 %
311450 - Interest Income-Elkhorn IPA	19.38	316.00	(296.62)	6.13 %
311500 - Interest - NPAIT NRD	16.52	3.50	13.02	472.00 %
311600 - Interest - STFIT NRD	22,837.40	4,750.00	18,087.40	480.79 %
311700 - Interest - UBT NRD	226.92	240.00	(13.08)	94.55 %
304350 - Colon RW Interest - NPAIT	0.00	12.00	(12.00)	0.00 %
Total Investment Income	25,773.89	5,880.31	19,893.58	438.31 %
Miscellaneous Income				
309100 - Sales - Trees	1,312.50	25,000.00	(23,687.50)	5.25 %
309350 - Sales - Well Permits	350.00	2,000.00	(1,650.00)	17.50 %
309360 - Sales - Sample Kits	3,370.00	3,500.00	(130.00)	96.29 %
309400 - Sales - Other	2,025.00	4,000.00	(1,975.00)	50.63 %
309500 - Equipment Rent	2,264.35	7,000.00	(4,735.65)	32.35 %
309600 - Game & Park Permit Sales	25.70	500.00	(474.30)	5.14 %
310000 - Chemigation Permits	2,075.00	25,000.00	(22,925.00)	8.30 %
310100 - Check Valve Sales	302.34	500.00	(197.66)	60.47 %
310200 - Czechland Camping Fees	6,014.31	14,000.00	(7,985.69)	42.96 %
310201 - Wanahoo Park Permits	26,710.78	110,000.00	(83,289.22)	24.28 %
310202 - Lake Wanahoo Camping	59,260.92	120,000.00	(60,739.08)	49.38 %
312000 - Salaries-Other NRD	0.00	76,000.00	(76,000.00)	0.00 %
313000 - Miscellaneous Income	6,791.77	15,000.00	(8,208.23)	45.28 %
315000 - RWD Administrative Fees	2,067.38	4,800.00	(2,732.62)	43.07 %
316000 - Employee/Director Reimb	179.97	2,000.00	(1,820.03)	9.00 %
317000 - Loss Or Gain On Sale Of Assets	0.00	100,000.00	(100,000.00)	0.00 %

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

	Year To Date October 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
318000 - Special Project Income	212.00	1,000.00	(788.00)	21.20 %
318500 - Change in COE Revenue	0.00	114,892.00	(114,892.00)	0.00 %
Total Miscellaneous Income	112,962.02	625,192.00	(512,229.98)	18.07 %
Total Income	449,470.23	8,930,251.31	(8,480,781.08)	5.03 %
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	0.00	100.00	(100.00)	0.00 %
Total Bonds	0.00	100.00	(100.00)	0.00 %
Dues & Membership				
410201 - Dues & Membership - Chamber	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	148.00	1,776.00	(1,628.00)	8.33 %
410203 - Dues - NARD	10,340.60	31,000.00	(20,659.40)	33.36 %
410204 - Dues - NWRA	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	474.90	3,200.00	(2,725.10)	14.84 %
Total Dues & Membership	12,913.50	38,376.00	(25,462.50)	33.65 %
Fees and Licenses				
410302 - NRD Fees And Licenses	175.00	10,000.00	(9,825.00)	1.75 %
410304 - NRD Union Bank Fees	149.78	600.00	(450.22)	24.96 %
Total Fees and Licenses	324.78	10,600.00	(10,275.22)	3.06 %
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	3,926.83	15,000.00	(11,073.17)	26.18 %
410502 - Insurance-Errors & Omissions	2,062.18	7,000.00	(4,937.82)	29.46 %
410504 - Insurance-Liability	22,675.43	66,000.00	(43,324.57)	34.36 %
410505 - Insurance-Property	6,244.08	20,000.00	(13,755.92)	31.22 %
Total Insurance	34,908.52	108,000.00	(73,091.48)	32.32 %
Legal Notices				
410701 - Legal Notices	747.65	2,500.00	(1,752.35)	29.91 %
410702 - Other Notices and Advertising	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	747.65	2,600.00	(1,852.35)	28.76 %
Maintenance Contracts				
410800 - Maintenance Contracts	1,479.54	5,000.00	(3,520.46)	29.59 %
Total Maintenance Contracts	1,479.54	5,000.00	(3,520.46)	29.59 %
Office Supply & Expense				
410901 - Copier Supplies	323.94	750.00	(426.06)	43.19 %
410902 - Office Supplies & Equip	928.94	3,500.00	(2,571.06)	26.54 %
410903 - Franklin Supplies	0.00	500.00	(500.00)	0.00 %
410904 - Letterhead, Envelopes & Forms	19.25	2,000.00	(1,980.75)	0.96 %
410905 - Reference Books	64.00	1,000.00	(936.00)	6.40 %
410906 - Office Expense - Other	707.98	2,500.00	(1,792.02)	28.32 %
Total Office Supply & Expense	2,044.11	10,250.00	(8,205.89)	19.94 %
Computer Supply & Expense				
411002 - Computer Consultant	0.00	5,000.00	(5,000.00)	0.00 %
411003 - Computer Repairs & Parts	356.22	1,500.00	(1,143.78)	23.75 %
411004 - Computer Software	2,126.54	11,000.00	(8,873.46)	19.33 %
411005 - Computer Magazines/Video	0.00	100.00	(100.00)	0.00 %
411006 - Email	526.06	1,650.00	(1,123.94)	31.88 %
411011 - Computers & Equipment	1,023.64	11,000.00	(9,976.36)	9.31 %
411012 - Website Design & Hosting	0.00	300.00	(300.00)	0.00 %
Total Computer Supply & Expense	4,032.46	30,550.00	(26,517.54)	13.20 %
Postage				
411200 - Postage	1,008.50	5,000.00	(3,991.50)	20.17 %
Total Postage	1,008.50	5,000.00	(3,991.50)	20.17 %
Professional Services				
411301 - Prof Serv-Accounting	27,000.00	81,000.00	(54,000.00)	33.33 %
411302 - Prof Serv-Annual Audit	13,250.00	13,250.00	0.00	100.00 %
411304 - Prof Serv-Legal - General	3,015.00	12,000.00	(8,985.00)	25.13 %
411305 - Prof Serv-Legal-Other	0.00	3,000.00	(3,000.00)	0.00 %
411307 - Prof Services-Other	0.00	3,000.00	(3,000.00)	0.00 %
411311 - Washington Expense	8,200.00	26,400.00	(18,200.00)	31.06 %
Total Professional Services	51,465.00	138,650.00	(87,185.00)	37.12 %
Rent Expense				
411400 - Rent Expense	568.44	1,700.00	(1,131.56)	33.44 %

Lower Platte North NRD
Supplemental Schedule
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	Year To Date October 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Rent Expense	568.44	1,700.00	(1,131.56)	33.44 %
Support to Organizations				
411501 - Locally Lead Conservation Groups	0.00	500.00	(500.00)	0.00 %
411502 - R C & D Organizations	0.00	500.00	(500.00)	0.00 %
Total Support to Organizations	0.00	1,000.00	(1,000.00)	0.00 %
Telephone Expense				
411601 - Telephone - Cellular	4,617.60	11,000.00	(6,382.40)	41.98 %
411602 - Local Phone & Internet	2,897.94	8,000.00	(5,102.06)	36.22 %
411605 - Director iPad Cell Service	180.80	600.00	(419.20)	30.13 %
Total Telephone Expense	7,696.34	19,600.00	(11,903.66)	39.27 %
Utilities				
411700 - Utilities Expense	2,792.41	13,000.00	(10,207.59)	21.48 %
Total Utilities	2,792.41	13,000.00	(10,207.59)	21.48 %
Total Administration Expenses	119,981.25	386,426.00	(266,444.75)	31.05 %
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	1,071.36	1,000.00	71.36	107.14 %
420104 - Outdoor Classrooms	112.87	2,500.00	(2,387.13)	4.51 %
420106 - Miscellaneous Education Expense	304.79	500.00	(195.21)	60.96 %
420107 - Water Testing Event	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	0.00	3,500.00	(3,500.00)	0.00 %
420109 - Education Outreach	1,301.89	3,500.00	(2,198.11)	37.20 %
Total Education	2,790.91	11,500.00	(8,709.09)	24.27 %
Information				
420201 - Annual Report/Viaduct	6,245.33	13,000.00	(6,754.67)	48.04 %
420202 - Books And Pamphlets	0.00	500.00	(500.00)	0.00 %
420203 - Expositions And Display	450.60	2,000.00	(1,549.40)	22.53 %
420205 - Phrography, Cameras, Video	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	250.00	(250.00)	0.00 %
420208 - Miscellaneous	80.00	1,500.00	(1,420.00)	5.33 %
420209 - Ktic Ad	821.00	3,000.00	(2,179.00)	27.37 %
420211 - E-Ads	560.00	1,700.00	(1,140.00)	32.94 %
420212 - TV Promotion	475.00	3,500.00	(3,025.00)	13.57 %
420213 - Promotion Videos	0.00	3,000.00	(3,000.00)	0.00 %
Total Information	8,631.93	29,950.00	(21,318.07)	28.82 %
Scholarships and Grants				
420305 - Camp And Workshop Scholarships	0.00	1,500.00	(1,500.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	3,000.00	(3,000.00)	0.00 %
Total Scholarships and Grants	0.00	4,500.00	(4,500.00)	0.00 %
Other				
420401 - Art Supplies	49.92	250.00	(200.08)	19.97 %
420402 - Cooperative Projects/Donations	0.00	500.00	(500.00)	0.00 %
420404 - Promotional Materials	1,051.64	4,000.00	(2,948.36)	26.29 %
420405 - Recognition Banquet & Awards	1,119.44	2,000.00	(880.56)	55.97 %
420407 - Cooperative Partnerships	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	1,000.00	(1,000.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	200.00	(200.00)	0.00 %
Total Other	2,221.00	8,950.00	(6,729.00)	24.82 %
Total Information & Education Expenses	13,643.84	54,900.00	(41,256.16)	24.85 %
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	11,178.10	28,000.00	(16,821.90)	39.92 %
430102 - Auto & Truck R&M	2,086.30	7,000.00	(4,913.70)	29.80 %
Total Auto and Truck	13,264.40	35,000.00	(21,735.60)	37.90 %
Building Maintenance				
430201 - Bldg Maintenance	220.17	3,500.00	(3,279.83)	6.29 %
430202 - Office Cleaning	2,012.50	6,100.00	(4,087.50)	32.99 %
430203 - Garbage Maintenance	386.29	1,200.00	(813.71)	32.19 %
Total Building Maintenance	2,618.96	10,800.00	(8,181.04)	24.25 %
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	2,856.90	8,000.00	(5,143.10)	35.71 %
430402 - Equipment Upkeep	920.19	14,000.00	(13,079.81)	6.57 %
430403 - Operation & Maintenance	113,525.34	85,000.00	28,525.34	133.56 %

Lower Platte North NRD
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430404 - Tree Supplies	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	4,145.97	50,000.00	(45,854.03)	8.29 %
430407 - Monitoring Wanahoo Dam	7,018.36	17,000.00	(9,981.64)	41.28 %
430408 - Wanahoo Rec Mgmt	22,419.87	60,000.00	(37,580.13)	37.37 %
430409 - Lake Wanahoo Education Building	3,247.05	10,000.00	(6,752.95)	32.47 %
Total Operation and Maintenance	154,133.68	244,250.00	(90,116.32)	63.10 %
Project Repairs				
430503 - Project Repairs - Other	0.00	1,000.00	(1,000.00)	0.00 %
430504 - Rawhide Channel Maintenance	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	3,000.00	(3,000.00)	0.00 %
Steam Bank Stabilization				
430601 - Stream Bank - Perennial Streams	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	0.00	15,000.00	(15,000.00)	0.00 %
Total Steam Bank Stabilization	0.00	20,000.00	(20,000.00)	0.00 %
Wildlife Habitat Programs				
430701 - Wild Nebraska	0.00	1,000.00	(1,000.00)	0.00 %
Total Wildlife Habitat Programs	0.00	1,000.00	(1,000.00)	0.00 %
Other				
430801 - NRCS Flags	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	0.00	15,000.00	(15,000.00)	0.00 %
430803 - Lower Platte Weed Mgmt Area	0.00	30,000.00	(30,000.00)	0.00 %
430804 - O&M One-Call Services	6.65	50.00	(43.35)	13.30 %
430805 - IceJam Monitoring	0.00	500.00	(500.00)	0.00 %
Total Other	6.65	46,550.00	(46,543.35)	0.01 %
Total Operation & Maintenance	170,023.69	362,600.00	(192,576.31)	46.89 %
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	1,458.80	18,000.00	(16,541.20)	8.10 %
440102 - Director Mileage Expense	3,683.13	15,000.00	(11,316.87)	24.55 %
440104 - Computer Stipend	1,200.00	5,700.00	(4,500.00)	21.05 %
Total Director Expense	6,341.93	38,700.00	(32,358.07)	16.39 %
Director Per Diem				
440200 - Director Per Diem	8,190.00	38,000.00	(29,810.00)	21.55 %
Total Director Per Diem	8,190.00	38,000.00	(29,810.00)	21.55 %
Employee Benefits				
440301 - Dental Insurance	7,337.68	24,000.00	(16,662.32)	30.57 %
440302 - Health Insurance	124,768.75	370,000.00	(245,231.25)	33.72 %
440303 - Retirement Benefit - 414H	22,243.85	75,000.00	(52,756.15)	29.66 %
440304 - Retirement Benefit - 457 Plan	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	3,998.08	20,000.00	(16,001.92)	19.99 %
440307 - Employee Benefits - Other	162.75	2,500.00	(2,337.25)	6.51 %
440309 - Flexible Spending Fee	56.00	300.00	(244.00)	18.67 %
440311 - Unemployment Insurance Benefit	0.00	5,000.00	(5,000.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	28,500.00	(28,500.00)	0.00 %
Total Employee Benefits	158,567.11	532,300.00	(373,732.89)	29.79 %
Payroll Taxes				
440401 - FICA - ER	25,656.04	75,000.00	(49,343.96)	34.21 %
440402 - Medicare - ER	6,000.14	18,000.00	(11,999.86)	33.33 %
Total Payroll Taxes	31,656.18	93,000.00	(61,343.82)	34.04 %
Personnel Expense				
440501 - Personnel Meeting Exp	4,552.50	25,000.00	(20,447.50)	18.21 %
440502 - Personnel Mileage Exp	1,050.96	3,500.00	(2,449.04)	30.03 %
440503 - Safety Committee	94.15	1,500.00	(1,405.85)	6.28 %
440504 - Personnel Uniform Exp	304.08	2,800.00	(2,495.92)	10.86 %
440505 - Personnel Exp-Other	0.00	2,500.00	(2,500.00)	0.00 %
Total Personnel Expense	6,001.69	35,300.00	(29,298.31)	17.00 %
Salaries				
440601 - Salaries - Administration	78,293.34	244,000.00	(165,706.66)	32.09 %
440602 - Salaries - Clerical	8,771.23	25,500.00	(16,728.77)	34.40 %
440603 - Employee Recognition Program	700.00	1,300.00	(600.00)	53.85 %
440604 - Salaries - I & E	28,513.40	90,000.00	(61,486.60)	31.68 %
440605 - Salaries - Op & Maint	58,670.66	186,000.00	(127,329.34)	31.54 %
440606 - NRCS Support	41,661.09	168,000.00	(126,338.91)	24.80 %
440607 - Salaries - Projects	36,771.96	114,500.00	(77,728.04)	32.12 %
440608 - Salaries - Water	116,532.87	370,000.00	(253,467.13)	31.50 %

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	Year To Date October 31, 2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
440611 - Salaries - Rural Water	0.00	5,000.00	(5,000.00)	0.00 %
440616 - Lake Wanhoo Park Op.	39,204.99	86,500.00	(47,295.01)	45.32 %
Total Salaries	409,119.54	1,290,800.00	(881,680.46)	31.70 %
Total Personnel Expenses	619,876.45	2,028,100.00	(1,408,223.55)	30.56 %
Projects Expenses				
Inter-Governmental				
450110 - Platte Center Bank Stab. Phase LI	0.00	10,000.00	(10,000.00)	0.00 %
450114 - Trails	10,000.00	15,000.00	(5,000.00)	66.67 %
450115 - Dike & Drainage Assistance	0.00	10,000.00	(10,000.00)	0.00 %
450117 - Woodcliff Bank Stabilization	0.00	55,000.00	(55,000.00)	0.00 %
450119 - JWMAB Dodge Co	32,985.00	171,000.00	(138,015.00)	19.29 %
Total Inter-Governmental	42,985.00	261,000.00	(218,015.00)	16.47 %
Special Projects				
450305 - Special Projects-Other	0.00	31,500.00	(31,500.00)	0.00 %
450309 - SA No-Till Conf/Shell Creek	0.00	1,000.00	(1,000.00)	0.00 %
Total Special Projects	0.00	32,500.00	(32,500.00)	0.00 %
Wanhoo				
450505 - Prof Serv-Legal - Wanhoo	0.00	5,000.00	(5,000.00)	0.00 %
450506 - Lake Level Mgmt Plan	0.00	50,000.00	(50,000.00)	0.00 %
450509 - Wanhoo - Other	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanhoo	0.00	60,000.00	(60,000.00)	0.00 %
Other Projects				
450705 - Schuyler 205	0.00	13,000.00	(13,000.00)	0.00 %
450711 - Bailey Levee	0.00	31,000.00	(31,000.00)	0.00 %
Total Other Projects	0.00	44,000.00	(44,000.00)	0.00 %
Platte River Corridor Alliance				
411101 - PRCA - Administration	0.00	1,000.00	(1,000.00)	0.00 %
411129 - USGS Monitoring at Leshara	0.00	6,400.00	(6,400.00)	0.00 %
Total Platte River Corridor Alliance	0.00	7,400.00	(7,400.00)	0.00 %
Total Projects Expenses	42,985.00	404,900.00	(361,915.00)	10.62 %
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	6,451.50	10,000.00	(3,548.50)	64.52 %
460102 - GWMP - Information & Education	0.00	500.00	(500.00)	0.00 %
460103 - GWMP - Nitrogen Classes	15.46	2,000.00	(1,984.54)	0.77 %
460104 - GWMP - Permits	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	3,333.35	10,000.00	(6,666.65)	33.33 %
460111 - Flow Meter Maintenance	0.00	22,000.00	(22,000.00)	0.00 %
Total Groundwater Management Plan	9,800.31	44,600.00	(34,799.69)	21.97 %
Groundwater Programs				
460201 - Decommissioned Wells	1,017.38	19,000.00	(17,982.62)	5.35 %
460203 - GW Levels	0.00	1,000.00	(1,000.00)	0.00 %
460204 - GW Quality Program	11,017.86	15,000.00	(3,982.14)	73.45 %
460205 - Mead - NOP	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	355.33	25,000.00	(24,644.67)	1.42 %
460209 - Groundwater Programs Other	0.00	3,000.00	(3,000.00)	0.00 %
460210 - GW Projects Sinking Fund	0.00	100,000.00	(100,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	8,400.00	(8,400.00)	0.00 %
Total Groundwater Programs	12,390.57	171,750.00	(159,359.43)	7.21 %
Regulatory				
460301 - Chemigation	0.00	1,000.00	(1,000.00)	0.00 %
460302 - Irrigation Runoff	0.00	750.00	(750.00)	0.00 %
Total Regulatory	0.00	1,750.00	(1,750.00)	0.00 %
Surface Water Programs				
460403 - Stream Flow	17,694.94	17,635.00	59.94	100.34 %
Total Surface Water Programs	17,694.94	17,635.00	59.94	100.34 %
Special Projects				
460503 - Special Projects - Other	0.00	5,000.00	(5,000.00)	0.00 %
460504 - ENWRA	11,133.29	31,000.00	(19,866.71)	35.91 %
460520 - NET Grant	0.00	46,000.00	(46,000.00)	0.00 %
460521 - Lower Platte Consortium	0.00	250.00	(250.00)	0.00 %
Total Special Projects	11,133.29	82,250.00	(71,116.71)	13.54 %
Land Treatment				
450201 - Ne Buffer Strip	0.00	27,000.00	(27,000.00)	0.00 %
450204 - Shell Creek	27,556.69	20,000.00	7,556.69	137.78 %

**Lower Platte North NRD
Supplemental Schedule**
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450206 - Emergency Terrace Repair	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	3,000.00	(3,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	29,479.38	150,000.00	(120,520.62)	19.65 %
450807 - Wahoo Creek Phase II	0.00	150,000.00	(150,000.00)	0.00 %
450809 - Sand Creek Dams-Conservation	0.00	50,000.00	(50,000.00)	0.00 %
Total Land Treatment	57,036.07	430,000.00	(372,963.93)	13.26 %
Total Water Expenses	108,055.18	747,985.00	(639,929.82)	14.45 %
Total Expenses	1,074,565.41	3,984,911.00	(2,910,345.59)	26.97 %
Total Change in Net Position	(625,095.18)	4,945,340.31	(5,570,435.49)	(12.64) %

Preliminary Draft

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

	Year To Date 10/31/2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Rural Water Income				
304240 - Water Sales	21,331.35	46,000.00	(24,668.65)	46.37 %
304261 - Other Revenue	31.31	2,000.00	(1,968.69)	1.57 %
Total Rural Water Income	21,362.66	48,000.00	(26,637.34)	44.51 %
Rural Water District Expenses				
570201 - Water Purchase	12,787.73	25,000.00	(12,212.27)	51.15 %
570204 - Testing	735.00	1,000.00	(265.00)	73.50 %
570206 - Repair	11.10	1,000.00	(988.90)	1.11 %
570207 - Other Expenses	10.35	700.00	(689.65)	1.48 %
570208 - Lpnnrd Adm. Fee	1,066.57	2,250.00	(1,183.43)	47.40 %
570210 - Health/Life/Vision/LTD - ER	836.88	3,000.00	(2,163.12)	27.90 %
570211 - Dental - ER	92.05	300.00	(207.95)	30.68 %
570212 - 414H ER Contributions	265.56	750.00	(484.44)	35.41 %
570215 - ER Social Security Tax	341.25	960.00	(618.75)	35.55 %
570216 - ER Medicare Tax	79.80	240.00	(160.20)	33.25 %
570217 - Salaries	2,542.76	10,000.00	(7,457.24)	25.43 %
570219 - Fees And Licenses	85.64	700.00	(614.36)	12.23 %
570220 - Rural Water One-Call	4.26	50.00	(45.74)	8.52 %
570221 - Rural Water Hand Tools & Supplies	0.00	250.00	(250.00)	0.00 %
570222 - RW Dues And Memberships	40.00	100.00	(60.00)	40.00 %
570223 - Rural Water Gasoline	570.87	1,000.00	(429.13)	57.09 %
570224 - Rural Water Personnel Meeting	0.00	450.00	(450.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	1,000.00	(1,000.00)	0.00 %
570231 - Rural Water Equipment Upkeep	22.79	1,250.00	(1,227.21)	1.82 %
Total Rural Water District Expenses	19,492.61	50,000.00	(30,507.39)	38.99 %
Total Change in Net Position	1,870.05	(2,000.00)	3,870.05	(93.50) %

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

	Year To Date 10/31/2022 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position				
Rural Water Income				
304240 - Water Sales	20,016.10	52,000.00	(31,983.90)	38.49 %
304275 - Colon Hook Up Fees	0.00	3,000.00	(3,000.00)	0.00 %
304295 - Colon Sewer Fees	9,672.00	28,000.00	(18,328.00)	34.54 %
304261 - Other Revenue	1,386.39	3,000.00	(1,613.61)	46.21 %
Total Rural Water Income	31,074.49	86,000.00	(54,925.51)	36.13 %
Investment Income				
304350 - Colon RW Interest - NPAIT	60.20	0.00	60.20	0.00 %
Total Investment Income	60.20	0.00	60.20	0.00 %
Rural Water District Expenses				
570201 - Water Purchase	5,173.02	13,000.00	(7,826.98)	39.79 %
570204 - Testing	60.00	1,000.00	(940.00)	6.00 %
570206 - Repair	6,233.73	3,000.00	3,233.73	207.79 %
570207 - Other Expenses	15.53	1,000.00	(984.47)	1.55 %
570208 - Lpnrnd Adm. Fee	1,000.81	2,750.00	(1,749.19)	36.39 %
570210 - Health/Life/Vision/LTD - ER	1,255.28	4,500.00	(3,244.72)	27.90 %
570211 - Dental - ER	138.10	450.00	(311.90)	30.69 %
570212 - 414H ER Contributions	398.35	1,200.00	(801.65)	33.20 %
570215 - ER Social Security Tax	463.13	1,440.00	(976.87)	32.16 %
570216 - ER Medicare Tax	108.32	360.00	(251.68)	30.09 %
570217 - Salaries	4,600.17	17,000.00	(12,399.83)	27.06 %
570219 - Fees And Licenses	128.41	900.00	(771.59)	14.27 %
570220 - Rural Water One-Call	19.41	75.00	(55.59)	25.88 %
570221 - Rural Water Hand Tools & Supplies	0.00	250.00	(250.00)	0.00 %
570222 - RW Dues And Memberships	60.00	100.00	(40.00)	60.00 %
570223 - Rural Water Gasoline	222.98	1,000.00	(777.02)	22.30 %
570224 - Rural Water Personnel Meeting	0.00	450.00	(450.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	1,500.00	(1,500.00)	0.00 %
570231 - Rural Water Equipment Upkeep	34.18	1,250.00	(1,215.82)	2.73 %
570305 - Colon - Annual Bond Payment	0.00	3,355.00	(3,355.00)	0.00 %
570308 - Colon Meter House Expense	365.75	1,200.00	(834.25)	30.48 %
570309 - Colon Sewer Collections	9,672.00	28,000.00	(18,328.00)	34.54 %
570330 - Colon RW Bad Debt Expense	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	29,949.17	84,780.00	(54,830.83)	35.33 %
Total Change in Net Position	1,185.52	1,220.00	(34.48)	97.17 %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>10/31/2022</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2023</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
Capital Improvements - Real Property				
Wahoo Creek Design RCPP (Olsson)	0.00	966,139.00	(966,139.00)	0.00%
Wahoo Creek Planning - FYRA - Watershed Plan	105,479.85	5,000.00	100,479.85	2109.60%
Wahoo Creek 7 Additional Dams	111,558.17	100,000.00	11,558.17	111.56%
Office Remodel/New Office Drawings	7,760.00	440,000.00	(432,240.00)	1.76%
Wanahoo Stilling Basin	67,315.39	1,168,000.00	(1,100,684.61)	0.00%
Wanahoo Fish Cleaning Station	0.00	65,000.00	(65,000.00)	0.00%
Wanahoo Marina/General Store	0.00	75,000.00	(75,000.00)	0.00%
Large Structure O&M Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
Other Capital Improvements - Real Property	0.00	0.00	0.00	0.00%
Total Capital Improvements - Real Property	292,113.41	3,619,139.00	(3,327,025.59)	8.07%
Capital Outlay				
Machinery & Equipment (Tractor, Bobcat, Wanahoo UTV, Trailer)	1,137.49	306,500.00	(305,362.51)	0.37%
Auto and Trucks (1 Ton Truck)	0.00	75,000.00	(75,000.00)	0.00%
Computer Equipment	0.00	10,000.00	(10,000.00)	0.00%
Phoenix Data Base	6,025.00	10,000.00	(3,975.00)	60.25%
Flow Meter	0.00	11,050.00	(11,050.00)	0.00%
Monitoring Wells - 4 Additional	12,360.00	25,000.00	(12,640.00)	49.44%
Other Capital Outlay - Equipment	0.00	1,200.00	(1,200.00)	0.00%
Total Capital Outlay	19,522.49	438,750.00	(419,227.51)	4.45%
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	 1,438,998.09	 8,180,935.00	 (6,741,936.91)	 17.59%

Week #1


Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 10/22/22 to 10/28/22


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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	10/22								
Sun	10/23								
Mon	10/24	7:15 am 1:30 pm	1:00 pm 3:45 pm	8.00		Leadership Team meeting, Wanahoo deposits/envelopes to Lincoln - Rixtine & Auction house Survival Club - WMS Ed. building traps			
Tues	10/25	7:30 am 1:30 pm	12:45 pm 5:15 pm	9.00		District management, Personnel, Wahoo Creek			
Wed	10/26	7:45 am 1:45 pm	1:00 pm 2:15 pm	7.00		Wahoo Creek discussions - DNR Wanahoo planning & Budget prep, mail & policy review			
Thurs	10/27	7:45 am 1:00 pm	12:00 pm 3:30 pm	6.75		Policy review, District Management, Personnel			
Fri	10/28	7:30 am 1:00 pm	12:30 pm 3:00 pm	7.00		Clear Creek project, Budget review, Wanahoo envelopes and deposits			
Week #1 Totals				37.75	0		0	\$0.00	\$0.00

Supervisor _____ Manager  Assistant Manager _____ Treasurer _____

Date _____ Date 11/7/22 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


Signature of person filing form

11/7/22
Date

Expenses

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

Week #2

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 10/29/22 to 11/4/22

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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	10/29								
Sun	10/30								
Mon	10/31	7:30 am	10:30 am	3.00		Leadership Team Meeting, mail & e-mails, Policy review			
Tues	11/1	7:30 am 1:00 pm	12:30 pm 7:00 pm	11.00		Manager's meeting prep, Personnel, District Management Meet with County - Morse Bluff levee			
Wed	11/2	7:30 am 6:00 pm	5:15 pm 8:15 pm	12.00		NRD Manager's meeting - Wanahoo, Water Committee Committee prep			
Thurs	11/3	7:15 am 12:45 pm	12:15 pm 3:30 pm	7.75		Projects Committee, Operations Committee, Operations Committee Presentation prep, District Management, Wahoo Creek			
Fri	11/4	7:45 am	1:15 pm	5.50	3.00	Committee follow up, 3 A.L. Wanahoo beaver issues, Thomas Lakes lots, Harvest festival prep			
Week #2 Totals				39.25	3		0	\$0.00	\$0.00
Totals Week #1				37.75	0		0	\$0.00	\$0.00
Two Week Totals				77	3		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	240.00	8.00	3.00	245.00
Sick Leave	794.75	4.00	0.00	798.75

RESET FORM

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

#	Program Areas	Hours
11	Administration	28.00
14	District Management	37.00
15	Personnel	7.00
31	I&E Administration	3.00
41	O&M Administration	2.00
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
1	Annual Leave	3.00
2	Sick Leave	
Other		

Total: 80

Week #1


Lower Platte North NRD Time Sheet

Name Eric Gottschalk


Period Covered 11/5/22 to 11/11/22

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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	11/5	3:00 pm	8:45 pm	5.75		LPNNRD Fall Festival			
Sun	11/6								
Mon	11/7	7:15 am 1:00 pm	12:15 pm 4:30 pm	8.50		Leadership team meeting, NARD Director's meeting, Return hayrack,			
Tues	11/8	7:45 am 1:30 pm	12:45 pm 4:30 pm	8.00		District Management, Wahoo Creek Watershed,			
Wed	11/9	7:30 am 11:30 am 1:30 pm	10:00 am 12:45 pm 4:30 pm	6.75		Monthly Bills, Wanahoo envelopes & deposit, District management, Dentist appt.			
Thurs	11/10	7:30 am	12:30 pm	5.00		Wahoo Creek, Wanahoo planning,			
Fri	11/11				8.00	Veteran's Day			
Week #1 Totals				34	8		0	\$0.00	\$0.00

Supervisor _____ Manager  Assistant Manager _____ Treasurer _____
 Date _____ Date 11/21/22 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


 Signature of person filing form

11/21/22
 Date

Expenses

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

Week #2

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 11/12/22 to 11/18/22

You must enter "pm" for times after 12.59 or the form will not calculate correctly!

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	11/12								
Sun	11/13								
Mon	11/14	7:30 am 1:30 pm	12:30 pm 9:00 pm	12.50		Leadership Team meeting, Board meeting prep, Board Meeting - Columbus Lakeview			
Tues	11/15	7:45 am 1:45 pm	12:45 pm 5:00 pm	8.25		Staff meeting, Board meeting follow-up, Meet w/Saunders County Supervisors, Wanahoo planning, Wahoo Creek			
Wed	11/16	8:00 am 1:45 pm 6:15 pm	12:00 pm 4:45 pm 9:15 pm	10.00		District management, Budget review,			
Thurs	11/17	7:45 am 1:15 pm	10:00 am 3:15 pm	4.25	3.00	Wanahoo season review, Budget review, New office review and planning			
Fri	11/18					Out			
Week #2 Totals				35	3		0	\$0.00	\$0.00
Totals Week #1				34	8		0	\$0.00	\$0.00
Two Week Totals				69	11		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	240.00	8.00	3.00	245.00
Sick Leave	798.75	4.00	0.00	802.75

RESET FORM

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

#	Program Areas	Hours
11	Administration	30.00
14	District Management	36.00
15	Personnel	
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	3.00
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		8.00
1	Annual Leave	3.00
2	Sick Leave	
Other		

Total: 80

Lower Platte North Natural Resources District
 Accounts Receivable Aging Summary as of 10/31/22

Accounts Receivable acct 105000

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	3320.20	0.00	0.00	0.00	3,320.20
Colon RW Customers	Multiple	7590.24	0.00	0.00	0.00	7,590.24
Department of Natural Resources	FYRA - Wahoo Creek WS Plan/EA & WSF	0.00	0.00	0.00	9,155.50	9,155.50
	Olsson - Water Sustainability Fund	1,153.18	26,513.29	5,714.96	63,657.04	97,038.47
FEMA	FYRA - Lake Wanhoo Spilling Basin	16,440.94	11,070.75	11,126.63	199,061.25	237,699.57
	Valley Corp - Spilling Basin Rehab	0.00	0.00	0.00	1,261,963.55	1,261,963.55
	General Excavating - Wanhoo Spilling Basin Rehab	0.00	0.00	0.00	13,923.75	13,923.75
	Rezac Seed - Spilling Basin Rehab	0.00	0.00	0.00	225.09	225.09
	Bobcat of Omaha - 428 Funds	0.00	0.00	0.00	25,953.05	25,953.05
	O&M - Ty's Outdoor Power	0.00	0.00	0.00	864.48	864.48
	TelePole Prunner - Ty's Outdoor Power	605.62	0.00	0.00	0.00	605.62
JEDI	Olsson - Wahoo Creek WS & 7 Dam Sites Phase II	49,337.57	0.00	0.00	0.00	49,337.57
	Olsson - Wahoo Creek WS Planning - Prof Svc	768.78	0.00	0.00	0.00	768.78
JWMAB	Dodge Co - Fremont - PMRNRD	0.00	0.00	0.00	4,980.00	4,980.00
NDEE	Bill Bos Payroll	0.00	0.00	0.00	9,516.28	9,516.28
	Shell Creek 319 - UNL BOSR/River Road Inc/Forestry Suppliers	0.00	0.00	0.00	10,639.49	10,639.49
	Shell Creek 319 - Alswager/Colfax Co Hwy Dept	0.00	0.00	0.00	6,422.42	6,422.42
	Wahoo Creek 319 - Sabatka/K Sousek	0.00	0.00	0.00	5,499.00	5,499.00
	Forestry Suppliers/Vernier Software - Shell Creek 319	0.00	0.00	0.00	1,276.25	1,276.25
	Shell Creek 319 - Sprunk	0.00	8,569.28	0.00	0.00	8,569.28
NET	NE Public Health Enviro Lab	0.00	0.00	0.00	718.00	718.00
	Shell Creek - John Klassen/Tom Sprunk	0.00	0.00	0.00	1,360.04	1,360.04
NRCS WFPO	Olsson Assoc - Wahoo Creek WS & Dam Sites Phase II	29,319.35	14,093.33	18,807.92	336,469.55	398,690.15
USACE	Sand Creek/Wanhoo project close-out (detail below)	0.00	0.00	0.00	114,892.33	114,892.33
		108,535.88	60,246.65	35,649.51	2,066,577.07	2,271,009.11

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

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