

Executive Committee Meeting  
Thursday, March 30, 2023 10:00 AM  
Lower Platte North NRD Office  
P.O. Box 126  
Wahoo, NE 68066

1. UNFINISHED BUSINESS
2. MEETINGS
  - 2.A. Pending
    - 2.A.1. GMDA Summer Conference  
The GMDA Summer Conference will be held in Santa Fe, New Mexico on July 10-13, 2023.
  - 2.B. Reports
3. MANAGEMENT ITEMS
  - 3.A. Directors Absence  
Attached find Director Saalfeld's excuse of absence from the January and February Board Meetings.
  - 3.B. Monthly Education Program
  - 3.C. Wanhoo Lake Level Management  
Staff will review our current procedure for surface water rights complaints below Lake Wanhoo.
  - 3.D. FFA Chapters and Nitrate Testing
  - 3.E. Wanhoo Property Discssions  
Discussion is requested on issues regarding several parcels of LPNNRD's Wanhoo property.
4. EQUIPMENT
5. PERSONNEL
  - 5.A. NRD/NRCS Conservation Technician  
After interviewing several qualified applicants, I have hired Adam Brockman to fill LPNNRD's Conservation Technician position. Adam comes to us from Lower loup NRD where he has worked out of the Columbus NRCS office since 2022. Adam's start date will be April 11th.
  - 5.B. GIS/Grants Specialist Position  
After conducting our interviews, Drew Ten Bensel has been offered and has accepted our open LPNNRD GIS/Grants Specialist position. Drew is finishing his

Masters degree in GIS/Cartography from the University of Wisconsin and we have a planned start date of May 29th. Drew comes to Lower Platte North with nearly five years of NRD experience with Upper Big Blue NRD.

6. FINANCE

6.A. Approval of Financial Reports

Grant Nuttleman reviewed the February Financial Statement with the Executive Committee.

6.B. Approval of Managers Time and Expense Sheets

6.C. Accounts over 90 Days

6.D. Great Western/Interstate Bank Signature Card Update

The NRD has a CD at Great Western/First Interstate Bank and we need to update the signature cards. They are requesting a motion to add the General Manager, Gottschalk, and Assistant Manager, Chapman as authorized signers.

Quarterly we need to inquire about the balance of the CD and would like Breunig to be able to make inquiries on the balance.

7. Other



# GMDA SUMMER 2023 Conference

Santa Fe, NM  
July 10-13, 2023



## Conference Registration

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

Organization: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_

Phone: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Spouse/Significant Other Name: \_\_\_\_\_

Phone: \_\_\_\_\_

E-Mail: \_\_\_\_\_

For room reservations at The Hotel Santa Fe call (855) 825-9876 and request the **Groundwater Management Districts Association (GMDA) Summer Conference 2023** block or by clicking this [booking link](#) to The Hotel Santa Fe.

### Conference Attendee Registration includes:

Welcome reception Monday night - RSVP reception attendance Yes No

All sessions Tuesday through Thursday

Including Welcome Reception Monday, Breakfast (Tuesday through Thursday, Breaks, and Lunch (Tuesday & Wednesday Only)

Registration received before JUNE 9, 2023 \$ 550.00 \_\_\_\_\_

Registration received after JUNE 9, 2023 \$ 600.00 \_\_\_\_\_

### Spouse/Guest Attendee Registration Includes:

Spouse/Guest Registration fee includes Welcome Reception, special activities exploring Santa Fe and lunch to be determined. A separate spouse agenda will be provided.

Registration received before JUNE 9, 2023: \$200.00 \_\_\_\_\_

Registration received after JUNE 9, 2023: \$250.00 \_\_\_\_\_

Number of persons: \_\_\_\_\_ Total \$ \_\_\_\_\_

Please include a check with your registration made payable to PVACD PO Box 1346 Roswell, NM 88202



# PECOS VALLEY ARTESIAN CONSERVANCY DISTRICT

REQUEST FOR EXCUSE OF  
ABSENCE FROM MEETING  
(LB 569, 1985 LEGISLATURE)

Chairman, Board of Directors  
Lower Platte North NRD  
PO Box 126  
Wahoo, NE 68066

I hereby request that the Board of Directors excuse my  
absence at the Regular Meeting of the Board scheduled on  
9<sup>th</sup> day of January, 2023, for  
the following reason:

I was ill that day.

Dated this 13<sup>th</sup> day of March, 2023.

David W Saalfeld

Board Member  
Lower Platte North NRD

REQUEST FOR EXCUSE OF  
ABSENCE FROM MEETING  
(LB 569, 1985 LEGISLATURE)

Chairman, Board of Directors  
Lower Platte North NRD  
PO Box 126  
Wahoo, NE 68066

I hereby request that the Board of Directors excuse my  
absence at the Regular Meeting of the Board scheduled on  
10<sup>th</sup> day of February, 2023, for  
the following reason:

I was out on a job site working  
with a sub contractor, etc

Dated this 13<sup>th</sup> day of March, 2023.

David W Saalfeld

Board Member  
Lower Platte North NRD



Financial Statements and Accountant's Compilation Report

**Lower Platte North Natural Resources District**

February 28, 2023

**HBE**  
**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 February 28, 2023, and the related Statements of Activities for the month and eight 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

March XX, 2023

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

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

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

## Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 02/28/2023	Rural Water-Bruno As of 02/28/2023	Rural Water-Colon As of 02/28/2023	All Districts As of 02/28/2023
<b>Assets</b>				
<b>Current Assets</b>				
<b>Cash and Cash Equivalents</b>				
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	190,748.94	0.00	0.00	190,748.94
103000 - Cash - County Treasurer	76,946.76	0.00	0.00	76,946.76
104000 - Cash - Education Building Res.	11,860.00	0.00	0.00	11,860.00
111100 - Investments - NRD - NPAIT	2,374.59	0.00	0.00	2,374.59
111105 - Union Bank STFIT	2,565,379.00	0.00	0.00	2,565,379.00
<b>Total Cash and Cash Equivalents</b>	<b>2,848,059.29</b>	<b>60.00</b>	<b>90.00</b>	<b>2,848,209.29</b>
<b>Accounts Receivable, Net</b>				
<b>Accounts Receivable</b>				
105000 - Accounts Receivable	2,863,209.17	2,611.01	6,536.23	2,872,356.41
105060 - Due from Bruno Water Fund	206,611.85	0.00	0.00	206,611.85
105070 - Due from Colon Water Fund	32,038.11	0.00	0.00	32,038.11
109000 - Taxes Receivable	2,796,410.51	0.00	0.00	2,796,410.51
<b>Total Accounts Receivable</b>	<b>5,898,269.64</b>	<b>2,611.01</b>	<b>6,536.23</b>	<b>5,907,416.88</b>
<b>Total Accounts Receivable, Net</b>	<b>5,898,269.64</b>	<b>2,611.01</b>	<b>6,536.23</b>	<b>5,907,416.88</b>
<b>Inventory</b>				
165503 - Rural Water Inventory	0.00	6,579.89	9,869.84	16,449.73
<b>Total Inventory</b>	<b>0.00</b>	<b>6,579.89</b>	<b>9,869.84</b>	<b>16,449.73</b>
<b>Prepaid Expenses</b>				
116000 - Prepaid Expenses	115,596.15	0.00	0.00	115,596.15
<b>Total Prepaid Expenses</b>	<b>115,596.15</b>	<b>0.00</b>	<b>0.00</b>	<b>115,596.15</b>
<b>Other Current Assets</b>				
111225 - Investments - Borrow Fund - NPAIT	111,932.92	0.00	0.00	111,932.92
111250 - Investments - Alliance GIS Project	7,723.66	0.00	0.00	7,723.66
111450 - Investments - Elkhorn River Breakout	136,961.18	0.00	0.00	136,961.18
111550 - Investments - Elkhorn Breakout	2,750.38	0.00	0.00	2,750.38
111600 - Investments - Wanahoo SRA	453,962.80	0.00	0.00	453,962.80
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	8,677.33	8,677.33
<b>Total Other Current Assets</b>	<b>713,330.94</b>	<b>0.00</b>	<b>8,677.33</b>	<b>722,008.27</b>
<b>Total Current Assets</b>	<b>9,575,256.02</b>	<b>9,250.90</b>	<b>25,173.40</b>	<b>9,609,680.32</b>
<b>Fixed Assets, Net of Depreciation</b>				
<b>Fixed Assets</b>				
140210 - Water Line Capital Improvement	0.00	726,156.51	1,180,075.05	1,906,231.56
140226 - Colon Water Loan Fees	0.00	0.00	2,000.00	2,000.00
160000 - Conservation Property	123,971.00	0.00	0.00	123,971.00
161000 - Land	9,642,191.58	0.00	0.00	9,642,191.58
162000 - Infrastructure	28,275,129.37	0.00	0.00	28,275,129.37
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	1,095,067.14	0.00	0.00	1,095,067.14
165000 - Machinery & Equipment	157,758.92	0.00	0.00	157,758.92
165100 - Machinery & Equipment - O & M	190,238.38	0.00	0.00	190,238.38
165200 - Machinery & Equipment - Water	323,565.87	0.00	0.00	323,565.87
165300 - Machinery & Equipment - Projects	87,917.52	0.00	0.00	87,917.52
165400 - Machinery & Equipment - I & E	2,628.66	0.00	0.00	2,628.66
165505 - Rural Water Equipment	0.00	17,997.98	26,996.98	44,994.96
165507 - Lake Wanahoo Equipment	13,711.14	0.00	0.00	13,711.14
167000 - Auto and Truck	277,623.35	0.00	0.00	277,623.35
169000 - Equipment	15,057.27	0.00	0.00	15,057.27
169100 - Office Equipment	20,031.58	0.00	0.00	20,031.58
169200 - Computer Equipment	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 02/28/2023	Rural Water-Bruno As of 02/28/2023	Rural Water-Colon As of 02/28/2023	All Districts As of 02/28/2023
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	315,525.00	0.00	0.00	315,525.00
169700 - GW Monitoring Equipment	28,504.55	0.00	0.00	28,504.55
<b>Total Fixed Assets</b>	<b>41,268,904.58</b>	<b>744,154.49</b>	<b>1,209,072.03</b>	<b>43,222,131.10</b>
<b>Accumulated Depreciation</b>				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	737.57	737.57
162900 - Accum Depr - Infra. & Land Imp.	4,005,186.30	0.00	0.00	4,005,186.30
164000 - Accum Depr - Buildings	528,631.81	0.00	0.00	528,631.81
165700 - Accum Depr - Water Line	0.00	139,535.96	262,165.52	401,701.48
166000 - Accum Depr - Machinery & Equipment	569,155.65	15,221.69	22,832.43	607,209.77
168000 - Accum Depr - Auto & Truck	232,496.58	0.00	0.00	232,496.58
169550 - Accum Depr - Master DB Water	84,411.47	0.00	0.00	84,411.47
170000 - Accum Depr - Office Equipment	92,864.52	0.00	0.00	92,864.52
<b>Total Accumulated Depreciation</b>	<b>5,512,746.33</b>	<b>154,757.65</b>	<b>285,735.52</b>	<b>5,953,239.50</b>
<b>Total Property and Equipment</b>	<b>35,756,158.25</b>	<b>589,396.84</b>	<b>923,336.51</b>	<b>37,268,891.60</b>
<b>Total Assets</b>	<b>\$ 45,331,414.27</b>	<b>\$ 598,647.74</b>	<b>\$ 948,509.91</b>	<b>\$ 46,878,571.92</b>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
201000 - Accounts Payable	210,819.98	1,671.03	2,779.23	215,270.24
201100 - Sewer Collections Payable	0.00	0.00	5,274.00	5,274.00
202060 - Due to General Fund	0.00	206,611.85	32,038.11	238,649.96
<b>Total Accounts Payable</b>	<b>210,819.98</b>	<b>208,282.88</b>	<b>40,091.34</b>	<b>459,194.20</b>
<b>Accrued Liabilities</b>				
200700 - Colon RW Accrued Interest	0.00	0.00	468.25	468.25
206001 - Accrued Compensated Absences	203,550.76	2,188.46	3,282.69	209,021.91
207306 - Sales Tax Payable Wanahoo	253.47	0.00	0.00	253.47
207307 - Lodging Tax Wanahoo	229.14	0.00	0.00	229.14
208302 - Flexible Spending	760.00	0.00	0.00	760.00
<b>Total Accrued Liabilities</b>	<b>204,793.37</b>	<b>2,188.46</b>	<b>3,750.94</b>	<b>210,732.77</b>
<b>Other Current Liabilities</b>				
204000 - Deposits	0.00	400.00	2,800.00	3,200.00
204500 - Deferred Income	13,588.95	0.00	0.00	13,588.95
204600 - Education Building Deposits	12,160.00	0.00	0.00	12,160.00
207300 - Sales Tax Payable	248.57	54.28	103.38	406.23
231000 - Permits Liability - DEE	5.00	0.00	0.00	5.00
<b>Total Other Current Liabilities</b>	<b>26,002.52</b>	<b>454.28</b>	<b>2,903.38</b>	<b>29,360.18</b>
<b>Total Current Liabilities</b>	<b>441,615.87</b>	<b>210,925.62</b>	<b>46,745.66</b>	<b>699,287.15</b>
<b>Long Term Liabilities</b>				
<b>Note Payable - Long Term</b>				
200600 - Note Payable - Colon Rural Water	0.00	0.00	25,932.44	25,932.44
<b>Total Long Term Note Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>25,932.44</b>	<b>25,932.44</b>
<b>Total Long Term Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>25,932.44</b>	<b>25,932.44</b>
<b>Total Liabilities</b>	<b>441,615.87</b>	<b>210,925.62</b>	<b>72,678.10</b>	<b>725,219.59</b>
<b>Fund Balances</b>				
<b>Net Assets</b>	<b>42,344,993.56</b>	<b>390,170.18</b>	<b>880,528.68</b>	<b>43,615,692.42</b>

See Accountant's Compilation Report

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

	Natural Resources District As of 02/28/2023	Rural Water-Bruno As of 02/28/2023	Rural Water-Colon As of 02/28/2023	All Districts As of 02/28/2023
<b>Change in Net Position</b>	<b>2,544,804.84</b>	<b>(2,448.06)</b>	<b>(4,696.87)</b>	<b>2,537,659.91</b>
<b>Total Fund Balances</b>	<b>44,889,798.40</b>	<b>387,722.12</b>	<b>875,831.81</b>	<b>46,153,352.33</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 45,331,414.27</b>	<b>\$ 598,647.74</b>	<b>\$ 948,509.91</b>	<b>\$ 46,878,571.92</b>

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

	Natural Resources District Month Ending 02/28/2023	Rural Water-Bruno Month Ending 02/28/2023	Rural Water-Colon Month Ending 02/28/2023	All Districts Month Ending 02/28/2023
<b>Income</b>				
<b>Federal Income</b>				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	0.00	0.00	0.00	0.00
303209 - Shell Creek Phase II 319 - NDEE	0.00	0.00	0.00	0.00
303210 - Shell Creek Phase II - 319 DEQ	0.00	0.00	0.00	0.00
303225 - Wahoo Creek WS PL566	94,483.83	0.00	0.00	94,483.83
303250 - Water Smart Grant	0.00	0.00	0.00	0.00
303400 - Sand and Duck 319	0.00	0.00	0.00	0.00
303475 - Cottonwood 319	0.00	0.00	0.00	0.00
303960 - Hazard Mitigation - Federal	0.00	0.00	0.00	0.00
303961 - FEMA - Flood Funds	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
<b>Total Federal Income</b>	<b>\$ 94,483.83</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 94,483.83</b>
<b>State Income</b>				
301201 - Natural Resources WQ Fund	34,552.85	0.00	0.00	34,552.85
301325 - JEDI Funding	33,580.47	0.00	0.00	33,580.47
<b>Total State Income</b>	<b>68,133.32</b>	<b>0.00</b>	<b>0.00</b>	<b>68,133.32</b>
<b>Local Income</b>				
304105 - Education Building Rent	1,795.00	0.00	0.00	1,795.00
304112 - Dirt Sales - Wanahoo	395.65	0.00	0.00	395.65
304500 - JWMAB	4,980.00	0.00	0.00	4,980.00
<b>Total Local Income</b>	<b>7,170.65</b>	<b>0.00</b>	<b>0.00</b>	<b>7,170.65</b>
<b>Rural Water Income</b>				
304240 - Water Sales	0.00	2,446.00	3,005.35	5,451.35
304295 - Colon Sewer Fees	0.00	0.00	2,457.00	2,457.00
304261 - Other Revenue	0.00	1.17	63.70	64.87
<b>Total Rural Water Income</b>	<b>0.00</b>	<b>2,447.17</b>	<b>5,526.05</b>	<b>7,973.22</b>
<b>Property Tax Income</b>				
305100 - General Fund Property Taxes-Boone	0.03	0.00	0.00	0.03
305200 - General Fund Property Taxes-Butler	236.50	0.00	0.00	236.50
305300 - General Fund Property Taxes-Colfax	149.11	0.00	0.00	149.11
305400 - General Fund Property Taxes-Dodge	1,386.96	0.00	0.00	1,386.96
305500 - General Fund Property Taxes-Madison	1,973.60	0.00	0.00	1,973.60
305600 - General Fund Property Taxes-Platte	101.77	0.00	0.00	101.77
305700 - General Fund Property Taxes-Saunders	120.78	0.00	0.00	120.78
<b>Total Property Tax Income</b>	<b>3,968.75</b>	<b>0.00</b>	<b>0.00</b>	<b>3,968.75</b>
<b>Investment Income</b>				
311350 - Interest - NPAIT Elkhorn	9.72	0.00	0.00	9.72
311400 - Interest - NPAIT Wanahoo SRA	1,604.68	0.00	0.00	1,604.68
311450 - Interest Income-Elkhorn IPA	139.19	0.00	0.00	139.19
311500 - Interest - NPAIT NRD	8.38	0.00	0.00	8.38
311600 - Interest - STFIT NRD	8,731.69	0.00	0.00	8,731.69
311700 - Interest - UBT NRD	72.80	0.00	0.00	72.80
304350 - Colon RW Interest - NPAIT	0.00	0.00	30.69	30.69
<b>Total Investment Income</b>	<b>10,566.46</b>	<b>0.00</b>	<b>30.69</b>	<b>10,597.15</b>
<b>Miscellaneous Income</b>				
309350 - Sales - Well Permits	100.00	0.00	0.00	100.00
309400 - Sales - Other	75.00	0.00	0.00	75.00
309500 - Equipment Rent	1,388.75	0.00	0.00	1,388.75
310201 - Wanahoo Park Permits	6,060.75	0.00	0.00	6,060.75
310202 - Lake Wanahoo Camping	4,267.89	0.00	0.00	4,267.89
313000 - Miscellaneous Income	771.16	0.00	0.00	771.16
315000 - RWD Administrative Fees	272.57	0.00	0.00	272.57
316000 - Employee/Director Reimb	480.76	0.00	0.00	480.76
<b>Total Miscellaneous Income</b>	<b>13,416.88</b>	<b>0.00</b>	<b>0.00</b>	<b>13,416.88</b>
<b>Total Income</b>	<b>197,739.89</b>	<b>2,447.17</b>	<b>5,556.74</b>	<b>205,743.80</b>

**Expenses**  
**Administration Expenses**  
**Dues & Membership**

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

	Natural Resources District Month Ending 02/28/2023	Rural Water-Bruno Month Ending 02/28/2023	Rural Water-Colon Month Ending 02/28/2023	All Districts Month Ending 02/28/2023
410201 - Dues & Membership - Chamber	85.00	0.00	0.00	85.00
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
<b>Total Dues &amp; Membership</b>	<b>2,843.25</b>	<b>0.00</b>	<b>0.00</b>	<b>2,843.25</b>
<b>Fees and Licenses</b>				
410302 - NRD Fees And Licenses	420.30	0.00	0.00	420.30
410304 - NRD Union Bank Fees	44.44	0.00	0.00	44.44
<b>Total Fees and Licenses</b>	<b>464.74</b>	<b>0.00</b>	<b>0.00</b>	<b>464.74</b>
<b>Insurance</b>				
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
<b>Total Insurance</b>	<b>8,310.75</b>	<b>0.00</b>	<b>0.00</b>	<b>8,310.75</b>
<b>Interest Expense</b>				
410600 - Interest Expense	0.00	0.00	93.65	93.65
<b>Total Interest Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>93.65</b>	<b>93.65</b>
<b>Legal Notices</b>				
410701 - Legal Notices	765.74	0.00	0.00	765.74
<b>Total Legal Notices</b>	<b>765.74</b>	<b>0.00</b>	<b>0.00</b>	<b>765.74</b>
<b>Maintenance Contracts</b>				
410800 - Maintenance Contracts	442.85	0.00	0.00	442.85
<b>Total Maintenance Contracts</b>	<b>442.85</b>	<b>0.00</b>	<b>0.00</b>	<b>442.85</b>
<b>Office Supply &amp; Expense</b>				
410902 - Office Supplies & Equip	141.91	0.00	0.00	141.91
410905 - Reference Books	5.00	0.00	0.00	5.00
410906 - Office Expense - Other	328.07	0.00	0.00	328.07
<b>Total Office Supply &amp; Expense</b>	<b>474.98</b>	<b>0.00</b>	<b>0.00</b>	<b>474.98</b>
<b>Computer Supply &amp; Expense</b>				
411004 - Computer Software	389.08	0.00	0.00	389.08
411006 - Email	239.53	0.00	0.00	239.53
411011 - Computers & Equipment	298.46	0.00	0.00	298.46
<b>Total Computer Supply &amp; Expense</b>	<b>927.07</b>	<b>0.00</b>	<b>0.00</b>	<b>927.07</b>
<b>Postage</b>				
411200 - Postage	1,036.15	0.00	0.00	1,036.15
<b>Total Postage</b>	<b>1,036.15</b>	<b>0.00</b>	<b>0.00</b>	<b>1,036.15</b>
<b>Professional Services</b>				
411301 - Prof Serv-Accounting	6,750.00	0.00	0.00	6,750.00
411304 - Prof Serv-Legal - General	2,411.50	0.00	0.00	2,411.50
411311 - Washington Expense	2,100.00	0.00	0.00	2,100.00
<b>Total Professional Services</b>	<b>11,261.50</b>	<b>0.00</b>	<b>0.00</b>	<b>11,261.50</b>
<b>Telephone Expense</b>				
411601 - Telephone - Cellular	890.95	0.00	0.00	890.95
411602 - Local Phone & Internet	726.43	0.00	0.00	726.43
411605 - Director iPad Cell Service	45.20	0.00	0.00	45.20
<b>Total Telephone Expense</b>	<b>1,662.58</b>	<b>0.00</b>	<b>0.00</b>	<b>1,662.58</b>
<b>Utilities</b>				
411700 - Utilities Expense	1,059.25	0.00	0.00	1,059.25
<b>Total Utilities</b>	<b>1,059.25</b>	<b>0.00</b>	<b>0.00</b>	<b>1,059.25</b>
<b>Total Administration Expenses</b>	<b>29,248.86</b>	<b>0.00</b>	<b>93.65</b>	<b>29,342.51</b>
<b>Information &amp; Education Expenses</b>				
<b>Education</b>				
420103 - Land & Range Judging Contest	1,030.44	0.00	0.00	1,030.44
420106 - Miscellaneous Education Expense	16.89	0.00	0.00	16.89
420109 - Education Outreach	61.61	0.00	0.00	61.61
<b>Total Education</b>	<b>1,108.94</b>	<b>0.00</b>	<b>0.00</b>	<b>1,108.94</b>
<b>Information</b>				
420201 - Annual Report/Viaduct	1,151.22	0.00	0.00	1,151.22
420202 - Books And Pamphlets	15.00	0.00	0.00	15.00
420203 - Expositions And Display	93.00	0.00	0.00	93.00
420208 - Miscellaneous	150.00	0.00	0.00	150.00
420209 - Ktic Ad	196.00	0.00	0.00	196.00
420211 - E-Ads	140.00	0.00	0.00	140.00
<b>Total Information</b>	<b>1,745.22</b>	<b>0.00</b>	<b>0.00</b>	<b>1,745.22</b>

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

	Natural Resources District Month Ending 02/28/2023	Rural Water-Bruno Month Ending 02/28/2023	Rural Water-Colon Month Ending 02/28/2023	All Districts Month Ending 02/28/2023
<b>Other</b>				
420404 - Promotional Materials	450.00	0.00	0.00	450.00
<b>Total Other</b>	<b>450.00</b>	<b>0.00</b>	<b>0.00</b>	<b>450.00</b>
<b>Total Information &amp; Education Expenses</b>	<b>3,304.16</b>	<b>0.00</b>	<b>0.00</b>	<b>3,304.16</b>
<b>Operation &amp; Maintenance</b>				
<b>Auto and Truck</b>				
430101 - Auto & Truck Gas	1,496.99	0.00	0.00	1,496.99
430102 - Auto & Truck R&M	152.01	0.00	0.00	152.01
<b>Total Auto and Truck</b>	<b>1,649.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,649.00</b>
<b>Building Maintenance</b>				
430202 - Office Cleaning	460.00	0.00	0.00	460.00
430203 - Garbage Maintenance	92.44	0.00	0.00	92.44
<b>Total Building Maintenance</b>	<b>552.44</b>	<b>0.00</b>	<b>0.00</b>	<b>552.44</b>
<b>Operation and Maintenance</b>				
430401 - Czechland & Homestead	148.80	0.00	0.00	148.80
430402 - Equipment Upkeep	469.89	0.00	0.00	469.89
430403 - Operation & Maintenance	214.39	0.00	0.00	214.39
430406 - Wanahoo Park Operation	509.05	0.00	0.00	509.05
430408 - Wanahoo Rec Mgmt	1,340.33	0.00	0.00	1,340.33
430409 - Lake Wanahoo Education Building	1,023.90	0.00	0.00	1,023.90
<b>Total Operation and Maintenance</b>	<b>3,706.36</b>	<b>0.00</b>	<b>0.00</b>	<b>3,706.36</b>
<b>Other</b>				
430804 - O&M One-Call Services	4.11	0.00	0.00	4.11
<b>Total Other</b>	<b>4.11</b>	<b>0.00</b>	<b>0.00</b>	<b>4.11</b>
<b>Total Operation &amp; Maintenance</b>	<b>5,911.91</b>	<b>0.00</b>	<b>0.00</b>	<b>5,911.91</b>
<b>Personnel Expenses</b>				
<b>Director Expense</b>				
440101 - Director Meeting Expense	4,367.00	0.00	0.00	4,367.00
<b>Total Director Expense</b>	<b>4,367.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,367.00</b>
<b>Employee Benefits</b>				
440301 - Dental Insurance	1,854.57	0.00	0.00	1,854.57
440302 - Health Insurance	33,795.21	0.00	0.00	33,795.21
440303 - Retirement Benefit - 414H	5,169.56	0.00	0.00	5,169.56
440304 - Retirement Benefit - 457 Plan	1,318.95	0.00	0.00	1,318.95
440306 - Workmans Comp Benefit	964.34	0.00	0.00	964.34
440307 - Employee Benefits - Other	24.42	0.00	0.00	24.42
440309 - Flexible Spending Fee	18.00	0.00	0.00	18.00
<b>Total Employee Benefits</b>	<b>43,145.05</b>	<b>0.00</b>	<b>0.00</b>	<b>43,145.05</b>
<b>Payroll Taxes</b>				
440401 - FICA - ER	5,144.15	0.00	0.00	5,144.15
440402 - Medicare - ER	1,203.09	0.00	0.00	1,203.09
<b>Total Payroll Taxes</b>	<b>6,347.24</b>	<b>0.00</b>	<b>0.00</b>	<b>6,347.24</b>
<b>Personnel Expense</b>				
440501 - Personnel Meeting Exp	6,160.40	0.00	0.00	6,160.40
440502 - Personnel Mileage Exp	180.78	0.00	0.00	180.78
440504 - Personnel Uniform Exp	232.00	0.00	0.00	232.00
<b>Total Personnel Expense</b>	<b>6,573.18</b>	<b>0.00</b>	<b>0.00</b>	<b>6,573.18</b>
<b>Salaries</b>				
440601 - Salaries - Administration	18,542.10	0.00	0.00	18,542.10
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	12,833.53	0.00	0.00	12,833.53
440606 - NRCS Support	9,345.22	0.00	0.00	9,345.22
440607 - Salaries - Projects	7,632.79	0.00	0.00	7,632.79
440608 - Salaries - Water	28,612.66	0.00	0.00	28,612.66
440616 - Lake Wanahoo Park Op.	4,905.63	0.00	0.00	4,905.63
<b>Total Salaries</b>	<b>91,088.29</b>	<b>0.00</b>	<b>0.00</b>	<b>91,088.29</b>
<b>Total Personnel Expenses</b>	<b>151,520.76</b>	<b>0.00</b>	<b>0.00</b>	<b>151,520.76</b>
<b>Projects Expenses</b>				
<b>Other Projects</b>				
450711 - Bailey Levee	652.97	0.00	0.00	652.97
<b>Total Other Projects</b>	<b>652.97</b>	<b>0.00</b>	<b>0.00</b>	<b>652.97</b>
<b>Total Projects Expenses</b>	<b>652.97</b>	<b>0.00</b>	<b>0.00</b>	<b>652.97</b>
<b>Water Expenses</b>				

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

	Natural Resources District Month Ending 02/28/2023	Rural Water-Bruno Month Ending 02/28/2023	Rural Water-Colon Month Ending 02/28/2023	All Districts Month Ending 02/28/2023
<b>Groundwater Management Plan</b>				
460102 - GWMP - Information & Education	548.95	0.00	0.00	548.95
460103 - GWMP - Nitrogen Classes	210.03	0.00	0.00	210.03
460110 - Basin Wide Water Plan	833.33	0.00	0.00	833.33
<b>Total Groundwater Management Plan</b>	<b>1,592.31</b>	<b>0.00</b>	<b>0.00</b>	<b>1,592.31</b>
<b>Groundwater Programs</b>				
460201 - Decommissioned Wells	1,565.72	0.00	0.00	1,565.72
460204 - GW Quality Program	470.00	0.00	0.00	470.00
460213 - GW Memberships and Subscriptions	898.33	0.00	0.00	898.33
<b>Total Groundwater Programs</b>	<b>2,934.05</b>	<b>0.00</b>	<b>0.00</b>	<b>2,934.05</b>
<b>Special Projects</b>				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
<b>Total Special Projects</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>
<b>Land Treatment</b>				
450803 - Shell Creek Watershed Plan 319	2,045.35	0.00	0.00	2,045.35
<b>Total Land Treatment</b>	<b>2,045.35</b>	<b>0.00</b>	<b>0.00</b>	<b>2,045.35</b>
<b>Total Water Expenses</b>	<b>9,071.71</b>	<b>0.00</b>	<b>0.00</b>	<b>9,071.71</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	0.00	1,150.67	706.28	1,856.95
570208 - Lpnnrd Adm. Fee	0.00	122.30	150.27	272.57
570210 - Health/Life/Vision/LTD - ER	0.00	215.39	323.08	538.47
570211 - Dental - ER	0.00	23.86	35.79	59.65
570212 - 414H ER Contributions	0.00	59.64	89.46	149.10
570215 - ER Social Security Tax	0.00	92.34	120.76	213.10
570216 - ER Medicare Tax	0.00	21.59	28.24	49.83
570217 - Salaries	0.00	498.71	1,034.29	1,533.00
570219 - Fees And Licenses	0.00	17.13	25.68	42.81
570220 - Rural Water One-Call	0.00	0.00	1.03	1.03
570223 - Rural Water Gasoline	0.00	143.29	126.73	270.02
570224 - Rural Water Personnel Meeting	0.00	316.00	474.00	790.00
570308 - Colon Meter House Expense	0.00	0.00	132.63	132.63
570309 - Colon Sewer Collections	0.00	0.00	2,457.00	2,457.00
<b>Total Rural Water District Expenses</b>	<b>0.00</b>	<b>2,660.92</b>	<b>5,705.24</b>	<b>8,366.16</b>
<b>Depreciation Expense</b>				
<b>Depreciation</b>				
908000 - Depreciation Expense	39,333.89	705.35	1,474.07	41,513.31
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
<b>Total Depreciation</b>	<b>39,333.89</b>	<b>705.35</b>	<b>1,478.24</b>	<b>41,517.48</b>
<b>Total Depreciation Expense</b>	<b>39,333.89</b>	<b>705.35</b>	<b>1,478.24</b>	<b>41,517.48</b>
<b>Total Expenses</b>	<b>239,044.26</b>	<b>3,366.27</b>	<b>7,277.13</b>	<b>249,687.66</b>
<b>Total Change in Net Position</b>	<b>\$ (41,304.37)</b>	<b>\$ (919.10)</b>	<b>\$ (1,720.39)</b>	<b>\$ (43,943.86)</b>

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

	Natural Resources District Year To Date 02/28/2023	Rural Water-Bruno Year To Date 02/28/2023	Rural Water-Colon Year To Date 02/28/2023	All Districts Year To Date 02/28/2023
<b>Income</b>				
<b>Federal Income</b>				
303206 - Wahoo Creek 319 Grant	(8,713.88)	0.00	0.00	(8,713.88)
303207 - Shell Creek 319 Grant	(19,285.16)	0.00	0.00	(19,285.16)
303209 - Shell Creek Phase II 319 - NDEE	0.00	0.00	0.00	0.00
303210 - Shell Creek Phase II - 319 DEQ	0.00	0.00	0.00	0.00
303225 - Wahoo Creek WS PL566	295,297.61	0.00	0.00	295,297.61
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	397,921.14	0.00	0.00	397,921.14
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	18,427.91	0.00	0.00	18,427.91
303964 - Federal - NRCS	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
<b>Total Federal Income</b>	<b>\$ 683,647.62</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 683,647.62</b>
<b>State Income</b>				
301201 - Natural Resources WQ Fund	48,761.39	0.00	0.00	48,761.39
301202 - Decommissioned Wells	4,286.00	0.00	0.00	4,286.00
301203 - Motor Vehicle Pro-Rate	2,455.45	0.00	0.00	2,455.45
301315 - WSF and EA Application	65,264.23	0.00	0.00	65,264.23
301320 - Water Department - NET	(718.00)	0.00	0.00	(718.00)
301325 - JEDI Funding	100,501.82	0.00	0.00	100,501.82
301800 - State Grant - Whip/Ne Wild	502.10	0.00	0.00	502.10
301900 - State Grant - NE Buffer Strip	48,933.71	0.00	0.00	48,933.71
303211 - Shell Creek Phase II - Envir. Trust	(1,360.04)	0.00	0.00	(1,360.04)
304100 - Lake Wanahoo - Other	22,360.53	0.00	0.00	22,360.53
<b>Total State Income</b>	<b>290,987.19</b>	<b>0.00</b>	<b>0.00</b>	<b>290,987.19</b>
<b>Local Income</b>				
304105 - Education Building Rent	14,005.00	0.00	0.00	14,005.00
304112 - Dirt Sales - Wanahoo	2,074.32	0.00	0.00	2,074.32
304400 - Flow Meter Maint. Reimb.	20.00	0.00	0.00	20.00
304500 - JWMAB	34,620.00	0.00	0.00	34,620.00
<b>Total Local Income</b>	<b>50,719.32</b>	<b>0.00</b>	<b>0.00</b>	<b>50,719.32</b>
<b>Rural Water Income</b>				
304240 - Water Sales	0.00	33,433.55	36,661.15	70,094.70
304295 - Colon Sewer Fees	0.00	0.00	19,422.00	19,422.00
304261 - Other Revenue	0.00	38.99	1,844.34	1,883.33
<b>Total Rural Water Income</b>	<b>0.00</b>	<b>33,472.54</b>	<b>57,927.49</b>	<b>91,400.03</b>
<b>Property Tax Income</b>				
305100 - General Fund Property Taxes-Boone	106,394.79	0.00	0.00	106,394.79
305200 - General Fund Property Taxes-Butler	380,485.82	0.00	0.00	380,485.82
305300 - General Fund Property Taxes-Colfax	308,181.24	0.00	0.00	308,181.24
305400 - General Fund Property Taxes-Dodge	1,079,831.15	0.00	0.00	1,079,831.15
305500 - General Fund Property Taxes-Madison	48,375.36	0.00	0.00	48,375.36
305600 - General Fund Property Taxes-Platte	415,781.56	0.00	0.00	415,781.56
305700 - General Fund Property Taxes-Saunders	1,228,436.40	0.00	0.00	1,228,436.40
<b>Total Property Tax Income</b>	<b>3,567,486.32</b>	<b>0.00</b>	<b>0.00</b>	<b>3,567,486.32</b>
<b>Investment Income</b>				
311350 - Interest - NPAIT Elkhorn	55.69	0.00	0.00	55.69
311400 - Interest - NPAIT Wanahoo SRA	8,220.75	0.00	0.00	8,220.75
311450 - Interest Income-Elkhorn IPA	177.95	0.00	0.00	177.95
311500 - Interest - NPAIT NRD	48.17	0.00	0.00	48.17
311600 - Interest - STFIT NRD	59,252.19	0.00	0.00	59,252.19
311700 - Interest - UBT NRD	536.02	0.00	0.00	536.02
304350 - Colon RW Interest - NPAIT	0.00	0.00	175.75	175.75
<b>Total Investment Income</b>	<b>68,290.77</b>	<b>0.00</b>	<b>175.75</b>	<b>68,466.52</b>
<b>Miscellaneous Income</b>				
309100 - Sales - Trees	2,219.75	0.00	0.00	2,219.75
309350 - Sales - Well Permits	1,850.00	0.00	0.00	1,850.00
309360 - Sales - Sample Kits	3,370.00	0.00	0.00	3,370.00
309400 - Sales - Other	3,245.00	0.00	0.00	3,245.00
309500 - Equipment Rent	3,870.30	0.00	0.00	3,870.30

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

	Natural Resources District Year To Date 02/28/2023	Rural Water-Bruno Year To Date 02/28/2023	Rural Water-Colon Year To Date 02/28/2023	All Districts Year To Date 02/28/2023
309600 - Game & Park Permit Sales	28.70	0.00	0.00	28.70
310000 - Chemigation Permits	2,160.00	0.00	0.00	2,160.00
310100 - Check Valve Sales	302.34	0.00	0.00	302.34
310200 - Czechland Camping Fees	6,191.10	0.00	0.00	6,191.10
310201 - Wanahoo Park Permits	46,825.28	0.00	0.00	46,825.28
310202 - Lake Wanahoo Camping	70,267.98	0.00	0.00	70,267.98
313000 - Miscellaneous Income	22,854.81	0.00	0.00	22,854.81
315000 - RWD Administrative Fees	3,504.75	0.00	0.00	3,504.75
316000 - Employee/Director Reimb	(59.93)	0.00	0.00	(59.93)
317000 - Loss Or Gain On Sale Of Assets	797.63	0.00	0.00	797.63
318000 - Special Project Income	212.00	0.00	0.00	212.00
<b>Total Miscellaneous Income</b>	<b>167,639.71</b>	<b>0.00</b>	<b>0.00</b>	<b>167,639.71</b>
<b>Total Income</b>	<b>4,828,770.93</b>	<b>33,472.54</b>	<b>58,103.24</b>	<b>4,920,346.71</b>
<b>Expenses</b>				
<b>Administration Expenses</b>				
<b>Bonds</b>				
410100 - Bonds	1,388.00	0.00	0.00	1,388.00
<b>Total Bonds</b>	<b>1,388.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,388.00</b>
<b>Dues &amp; Membership</b>				
410201 - Dues & Membership - Chamber	220.00	0.00	0.00	220.00
410202 - Dues & Membership - NACD	740.00	0.00	0.00	740.00
410203 - Dues - NARD	20,781.60	0.00	0.00	20,781.60
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	1,699.90	0.00	0.00	1,699.90
<b>Total Dues &amp; Membership</b>	<b>25,391.50</b>	<b>0.00</b>	<b>0.00</b>	<b>25,391.50</b>
<b>Fees and Licenses</b>				
410302 - NRD Fees And Licenses	33,253.25	0.00	0.00	33,253.25
410304 - NRD Union Bank Fees	317.06	0.00	0.00	317.06
<b>Total Fees and Licenses</b>	<b>33,570.31</b>	<b>0.00</b>	<b>0.00</b>	<b>33,570.31</b>
<b>Insurance</b>				
410501 - Insurance-Auto	7,871.15	0.00	0.00	7,871.15
410502 - Insurance-Errors & Omissions	4,203.86	0.00	0.00	4,203.86
410504 - Insurance-Liability	43,240.11	0.00	0.00	43,240.11
410505 - Insurance-Property	12,836.40	0.00	0.00	12,836.40
<b>Total Insurance</b>	<b>68,151.52</b>	<b>0.00</b>	<b>0.00</b>	<b>68,151.52</b>
<b>Interest Expense</b>				
410600 - Interest Expense	0.00	0.00	749.09	749.09
<b>Total Interest Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>749.09</b>	<b>749.09</b>
<b>Legal Notices</b>				
410701 - Legal Notices	1,702.13	0.00	0.00	1,702.13
<b>Total Legal Notices</b>	<b>1,702.13</b>	<b>0.00</b>	<b>0.00</b>	<b>1,702.13</b>
<b>Maintenance Contracts</b>				
410800 - Maintenance Contracts	3,096.16	0.00	0.00	3,096.16
<b>Total Maintenance Contracts</b>	<b>3,096.16</b>	<b>0.00</b>	<b>0.00</b>	<b>3,096.16</b>
<b>Office Supply &amp; Expense</b>				
410901 - Copier Supplies	568.89	0.00	0.00	568.89
410902 - Office Supplies & Equip	1,415.96	0.00	0.00	1,415.96
410903 - Franklin Supplies	170.31	0.00	0.00	170.31
410904 - Letterhead, Envelopes & Forms	35.29	0.00	0.00	35.29
410905 - Reference Books	645.99	0.00	0.00	645.99
410906 - Office Expense - Other	1,285.26	0.00	0.00	1,285.26
<b>Total Office Supply &amp; Expense</b>	<b>4,121.70</b>	<b>0.00</b>	<b>0.00</b>	<b>4,121.70</b>
<b>Computer Supply &amp; Expense</b>				
411003 - Computer Repairs & Parts	574.51	0.00	0.00	574.51
411004 - Computer Software	1,841.64	0.00	0.00	1,841.64
411006 - Email	1,182.02	0.00	0.00	1,182.02
411011 - Computers & Equipment	6,047.83	0.00	0.00	6,047.83
<b>Total Computer Supply &amp; Expense</b>	<b>9,646.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,646.00</b>
<b>Postage</b>				
411200 - Postage	2,116.60	0.00	0.00	2,116.60
<b>Total Postage</b>	<b>2,116.60</b>	<b>0.00</b>	<b>0.00</b>	<b>2,116.60</b>
<b>Professional Services</b>				
411301 - Prof Serv-Accounting	54,000.00	0.00	0.00	54,000.00
411302 - Prof Serv-Annual Audit	13,250.00	0.00	0.00	13,250.00

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 02/28/2023	Rural Water-Bruno Year To Date 02/28/2023	Rural Water-Colon Year To Date 02/28/2023	All Districts Year To Date 02/28/2023
411304 - Prof Serv-Legal - General	5,426.50	0.00	0.00	5,426.50
411311 - Washington Expense	16,600.00	0.00	0.00	16,600.00
<b>Total Professional Services</b>	<b>89,276.50</b>	<b>0.00</b>	<b>0.00</b>	<b>89,276.50</b>
<b>Rent Expense</b>				
411400 - Rent Expense	852.66	0.00	0.00	852.66
<b>Total Rent Expense</b>	<b>852.66</b>	<b>0.00</b>	<b>0.00</b>	<b>852.66</b>
<b>Telephone Expense</b>				
411601 - Telephone - Cellular	8,182.75	0.00	0.00	8,182.75
411602 - Local Phone & Internet	5,464.21	0.00	0.00	5,464.21
411605 - Director iPad Cell Service	361.60	0.00	0.00	361.60
<b>Total Telephone Expense</b>	<b>14,008.56</b>	<b>0.00</b>	<b>0.00</b>	<b>14,008.56</b>
<b>Utilities</b>				
411700 - Utilities Expense	6,565.72	0.00	0.00	6,565.72
<b>Total Utilities</b>	<b>6,565.72</b>	<b>0.00</b>	<b>0.00</b>	<b>6,565.72</b>
<b>Total Administration Expenses</b>	<b>259,887.36</b>	<b>0.00</b>	<b>749.09</b>	<b>260,636.45</b>
<b>Information &amp; Education Expenses</b>				
<b>Education</b>				
420103 - Land & Range Judging Contest	2,101.80	0.00	0.00	2,101.80
420104 - Outdoor Classrooms	112.87	0.00	0.00	112.87
420106 - Miscellaneous Education Expense	346.22	0.00	0.00	346.22
420109 - Education Outreach	2,172.83	0.00	0.00	2,172.83
<b>Total Education</b>	<b>4,733.72</b>	<b>0.00</b>	<b>0.00</b>	<b>4,733.72</b>
<b>Information</b>				
420201 - Annual Report/Viaduct	7,396.55	0.00	0.00	7,396.55
420202 - Books And Pamphlets	15.00	0.00	0.00	15.00
420203 - Expositions And Display	601.64	0.00	0.00	601.64
420208 - Miscellaneous	230.00	0.00	0.00	230.00
420209 - Ktic Ad	1,661.00	0.00	0.00	1,661.00
420211 - E-Ads	1,120.00	0.00	0.00	1,120.00
420212 - TV Promotion	1,425.00	0.00	0.00	1,425.00
<b>Total Information</b>	<b>12,449.19</b>	<b>0.00</b>	<b>0.00</b>	<b>12,449.19</b>
<b>Other</b>				
420401 - Art Supplies	85.84	0.00	0.00	85.84
420404 - Promotional Materials	3,323.47	0.00	0.00	3,323.47
420405 - Recognition Banquet & Awards	1,571.89	0.00	0.00	1,571.89
420410 - Continuing Ed - I&E Dept	192.00	0.00	0.00	192.00
<b>Total Other</b>	<b>5,173.20</b>	<b>0.00</b>	<b>0.00</b>	<b>5,173.20</b>
<b>Total Information &amp; Education Expenses</b>	<b>22,356.11</b>	<b>0.00</b>	<b>0.00</b>	<b>22,356.11</b>
<b>Operation &amp; Maintenance</b>				
<b>Auto and Truck</b>				
430101 - Auto & Truck Gas	15,119.09	0.00	0.00	15,119.09
430102 - Auto & Truck R&M	2,421.25	0.00	0.00	2,421.25
<b>Total Auto and Truck</b>	<b>17,540.34</b>	<b>0.00</b>	<b>0.00</b>	<b>17,540.34</b>
<b>Building Maintenance</b>				
430201 - Bldg Maintenance	853.50	0.00	0.00	853.50
430202 - Office Cleaning	3,967.50	0.00	0.00	3,967.50
430203 - Garbage Maintenance	737.66	0.00	0.00	737.66
<b>Total Building Maintenance</b>	<b>5,558.66</b>	<b>0.00</b>	<b>0.00</b>	<b>5,558.66</b>
<b>Operation and Maintenance</b>				
430401 - Czechland & Homestead	3,954.02	0.00	0.00	3,954.02
430402 - Equipment Upkeep	2,469.22	0.00	0.00	2,469.22
430403 - Operation & Maintenance	115,147.74	0.00	0.00	115,147.74
430406 - Wanahoo Park Operation	7,389.66	0.00	0.00	7,389.66
430407 - Monitoring Wanahoo Dam	8,887.71	0.00	0.00	8,887.71
430408 - Wanahoo Rec Mgmt	35,171.44	0.00	0.00	35,171.44
430409 - Lake Wanahoo Education Building	5,570.35	0.00	0.00	5,570.35
<b>Total Operation and Maintenance</b>	<b>178,590.14</b>	<b>0.00</b>	<b>0.00</b>	<b>178,590.14</b>
<b>Steam Bank Stabilization</b>				
430602 - Stream Bank - Platte/Elkhorn Rivers	5,427.27	0.00	0.00	5,427.27
<b>Total Steam Bank Stabilization</b>	<b>5,427.27</b>	<b>0.00</b>	<b>0.00</b>	<b>5,427.27</b>
<b>Other</b>				
430804 - O&M One-Call Services	16.74	0.00	0.00	16.74
<b>Total Other</b>	<b>16.74</b>	<b>0.00</b>	<b>0.00</b>	<b>16.74</b>
<b>Total Operation &amp; Maintenance</b>	<b>207,133.15</b>	<b>0.00</b>	<b>0.00</b>	<b>207,133.15</b>

See Accountant's Compilation Report

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

	Natural Resources District Year To Date 02/28/2023	Rural Water-Bruno Year To Date 02/28/2023	Rural Water-Colon Year To Date 02/28/2023	All Districts Year To Date 02/28/2023
<b>Personnel Expenses</b>				
<b>Director Expense</b>				
440101 - Director Meeting Expense	10,256.73	0.00	0.00	10,256.73
440102 - Director Mileage Expense	6,370.01	0.00	0.00	6,370.01
440104 - Computer Stipend	2,632.50	0.00	0.00	2,632.50
<b>Total Director Expense</b>	<b>19,259.24</b>	<b>0.00</b>	<b>0.00</b>	<b>19,259.24</b>
<b>Director Per Diem</b>				
440200 - Director Per Diem	15,080.00	0.00	0.00	15,080.00
<b>Total Director Per Diem</b>	<b>15,080.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,080.00</b>
<b>Employee Benefits</b>				
440301 - Dental Insurance	14,761.28	0.00	0.00	14,761.28
440302 - Health Insurance	253,642.99	0.00	0.00	253,642.99
440303 - Retirement Benefit - 414H	42,299.02	0.00	0.00	42,299.02
440304 - Retirement Benefit - 457 Plan	1,318.95	0.00	0.00	1,318.95
440306 - Workmans Comp Benefit	7,855.41	0.00	0.00	7,855.41
440307 - Employee Benefits - Other	973.61	0.00	0.00	973.61
440309 - Flexible Spending Fee	92.00	0.00	0.00	92.00
<b>Total Employee Benefits</b>	<b>320,943.26</b>	<b>0.00</b>	<b>0.00</b>	<b>320,943.26</b>
<b>Payroll Taxes</b>				
440401 - FICA - ER	46,906.00	0.00	0.00	46,906.00
440402 - Medicare - ER	10,969.87	0.00	0.00	10,969.87
<b>Total Payroll Taxes</b>	<b>57,875.87</b>	<b>0.00</b>	<b>0.00</b>	<b>57,875.87</b>
<b>Personnel Expense</b>				
440501 - Personnel Meeting Exp	20,502.75	0.00	0.00	20,502.75
440502 - Personnel Mileage Exp	1,361.55	0.00	0.00	1,361.55
440503 - Safety Committee	315.55	0.00	0.00	315.55
440504 - Personnel Uniform Exp	1,589.13	0.00	0.00	1,589.13
<b>Total Personnel Expense</b>	<b>23,768.98</b>	<b>0.00</b>	<b>0.00</b>	<b>23,768.98</b>
<b>Salaries</b>				
440601 - Salaries - Administration	152,199.00	0.00	0.00	152,199.00
440602 - Salaries - Clerical	17,452.11	0.00	0.00	17,452.11
440603 - Employee Recognition Program	700.00	0.00	0.00	700.00
440604 - Salaries - I & E	56,697.96	0.00	0.00	56,697.96
440605 - Salaries - Op & Maint	111,464.10	0.00	0.00	111,464.10
440606 - NRCS Support	84,665.35	0.00	0.00	84,665.35
440607 - Salaries - Projects	66,994.69	0.00	0.00	66,994.69
440608 - Salaries - Water	231,147.56	0.00	0.00	231,147.56
440616 - Lake Wanhoo Park Op.	58,165.68	0.00	0.00	58,165.68
<b>Total Salaries</b>	<b>779,486.45</b>	<b>0.00</b>	<b>0.00</b>	<b>779,486.45</b>
<b>Total Personnel Expenses</b>	<b>1,216,413.80</b>	<b>0.00</b>	<b>0.00</b>	<b>1,216,413.80</b>
<b>Projects Expenses</b>				
<b>Inter-Governmental</b>				
450110 - Platte Center Bank Stab. Phase LI	2,013.00	0.00	0.00	2,013.00
450114 - Trails	10,000.00	0.00	0.00	10,000.00
450119 - JWMA Dodge Co	32,985.00	0.00	0.00	32,985.00
<b>Total Inter-Governmental</b>	<b>44,998.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,998.00</b>
<b>Other Projects</b>				
450711 - Bailey Levee	1,972.31	0.00	0.00	1,972.31
<b>Total Other Projects</b>	<b>1,972.31</b>	<b>0.00</b>	<b>0.00</b>	<b>1,972.31</b>
<b>Platte River Corridor Alliance</b>				
411101 - PRCA - Administration	1,000.00	0.00	0.00	1,000.00
411129 - USGS Monitoring at Leshara	6,400.00	0.00	0.00	6,400.00
<b>Total Platte River Corridor Alliance</b>	<b>7,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,400.00</b>
<b>Total Projects Expenses</b>	<b>54,370.31</b>	<b>0.00</b>	<b>0.00</b>	<b>54,370.31</b>
<b>Water Expenses</b>				
<b>Groundwater Management Plan</b>				
460101 - GWMP - Cost - Share	7,366.50	0.00	0.00	7,366.50
460102 - GWMP - Information & Education	548.95	0.00	0.00	548.95
460103 - GWMP - Nitrogen Classes	2,447.64	0.00	0.00	2,447.64
460110 - Basin Wide Water Plan	6,666.69	0.00	0.00	6,666.69
<b>Total Groundwater Management Plan</b>	<b>17,029.78</b>	<b>0.00</b>	<b>0.00</b>	<b>17,029.78</b>
<b>Groundwater Programs</b>				
460201 - Decommissioned Wells	7,258.55	0.00	0.00	7,258.55
460203 - GW Levels	17.38	0.00	0.00	17.38
460204 - GW Quality Program	11,566.86	0.00	0.00	11,566.86

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

	Natural Resources District Year To Date 02/28/2023	Rural Water-Bruno Year To Date 02/28/2023	Rural Water-Colon Year To Date 02/28/2023	All Districts Year To Date 02/28/2023
460206 - Monitoring Wells	5,199.47	0.00	0.00	5,199.47
460213 - GW Memberships and Subscriptions	898.33	0.00	0.00	898.33
<b>Total Groundwater Programs</b>	<b>24,940.59</b>	<b>0.00</b>	<b>0.00</b>	<b>24,940.59</b>
<b>Regulatory</b>				
460301 - Chemigation	81.25	0.00	0.00	81.25
<b>Total Regulatory</b>	<b>81.25</b>	<b>0.00</b>	<b>0.00</b>	<b>81.25</b>
<b>Surface Water Programs</b>				
460403 - Stream Flow	17,694.94	0.00	0.00	17,694.94
<b>Total Surface Water Programs</b>	<b>17,694.94</b>	<b>0.00</b>	<b>0.00</b>	<b>17,694.94</b>
<b>Special Projects</b>				
460504 - ENWRA	21,699.95	0.00	0.00	21,699.95
<b>Total Special Projects</b>	<b>21,699.95</b>	<b>0.00</b>	<b>0.00</b>	<b>21,699.95</b>
<b>Land Treatment</b>				
450201 - Ne Buffer Strip	48,933.71	0.00	0.00	48,933.71
450204 - Shell Creek	33,235.46	0.00	0.00	33,235.46
450207 - Nswcp Supplement	8,640.00	0.00	0.00	8,640.00
450803 - Shell Creek Watershed Plan 319	35,055.66	0.00	0.00	35,055.66
<b>Total Land Treatment</b>	<b>125,864.83</b>	<b>0.00</b>	<b>0.00</b>	<b>125,864.83</b>
<b>Total Water Expenses</b>	<b>207,311.34</b>	<b>0.00</b>	<b>0.00</b>	<b>207,311.34</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	0.00	18,276.64	7,463.28	25,739.92
570204 - Testing	0.00	795.00	120.00	915.00
570206 - Repair	0.00	11.10	6,244.51	6,255.61
570207 - Other Expenses	0.00	10.35	0.79	11.14
570208 - Lpnrnd Adm. Fee	0.00	1,671.68	1,833.07	3,504.75
570210 - Health/Life/Vision/LTD - ER	0.00	1,697.80	2,546.62	4,244.42
570211 - Dental - ER	0.00	185.35	278.06	463.41
570212 - 414H ER Contributions	0.00	504.12	756.19	1,260.31
570215 - ER Social Security Tax	0.00	691.89	975.05	1,666.94
570216 - ER Medicare Tax	0.00	161.78	228.04	389.82
570217 - Salaries	0.00	4,839.46	8,271.42	13,110.88
570219 - Fees And Licenses	0.00	154.16	231.13	385.29
570220 - Rural Water One-Call	0.00	5.06	23.64	28.70
570222 - RW Dues And Memberships	0.00	40.00	60.00	100.00
570223 - Rural Water Gasoline	0.00	894.62	459.74	1,354.36
570224 - Rural Water Personnel Meeting	0.00	316.00	474.00	790.00
570231 - Rural Water Equipment Upkeep	0.00	22.79	34.18	56.97
570308 - Colon Meter House Expense	0.00	0.00	803.38	803.38
570309 - Colon Sewer Collections	0.00	0.00	19,422.00	19,422.00
<b>Total Rural Water District Expenses</b>	<b>0.00</b>	<b>30,277.80</b>	<b>50,225.10</b>	<b>80,502.90</b>
<b>Capital Expenditures - Small Items</b>				
480105 - Capital Outlay Small Items (Equipment)	637.49	0.00	0.00	637.49
<b>Total Capital Expenditures - Small Items</b>	<b>637.49</b>	<b>0.00</b>	<b>0.00</b>	<b>637.49</b>
<b>Depreciation Expense</b>				
<b>Depreciation</b>				
908000 - Depreciation Expense	315,856.53	5,642.80	11,792.56	333,291.89
908350 - Amortization Expense - Colon	0.00	0.00	33.36	33.36
<b>Total Depreciation</b>	<b>315,856.53</b>	<b>5,642.80</b>	<b>11,825.92</b>	<b>333,325.25</b>
<b>Total Depreciation Expense</b>	<b>315,856.53</b>	<b>5,642.80</b>	<b>11,825.92</b>	<b>333,325.25</b>
<b>Total Expenses</b>	<b>2,283,966.09</b>	<b>35,920.60</b>	<b>62,800.11</b>	<b>2,382,686.80</b>
<b>Total Change in Net Position</b>	<b>\$ 2,544,804.84</b>	<b>\$ (2,448.06)</b>	<b>\$ (4,696.87)</b>	<b>\$ 2,537,659.91</b>

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

	Year To Date February 28, 2023 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Change in Net Position</b>				
<b>Income</b>				
<b>Federal Income</b>				
303206 - Wahoo Creek 319 Grant	(8,713.88)	100,000.00	(108,713.88)	(8.71) %
303207 - Shell Creek 319 Grant	(19,285.16)	108,600.00	(127,885.16)	(17.76) %
303225 - Wahoo Creek WS PL566	295,297.61	499,610.00	(204,312.39)	59.11 %
303961 - FEMA - Flood Funds	397,921.14	1,600,000.00	(1,202,078.86)	24.87 %
303963 - FEMA - 428 Funds	18,427.91	392,500.00	(374,072.09)	4.70 %
303965 - Federal Wanahoo - Stilling	0.00	1,109,600.00	(1,109,600.00)	0.00 %
<b>Total Federal Income</b>	<b>683,647.62</b>	<b>3,810,310.00</b>	<b>(3,126,662.38)</b>	<b>17.94 %</b>
<b>State Income</b>				
301201 - Natural Resources WQ Fund	48,761.39	52,000.00	(3,238.61)	93.77 %
301202 - Decommissioned Wells	4,286.00	3,500.00	786.00	122.46 %
301203 - Motor Vehicle Pro-Rate	2,455.45	8,400.00	(5,944.55)	29.23 %
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	65,264.23	0.00	65,264.23	0.00 %
301320 - Water Department - NET	(718.00)	0.00	(718.00)	0.00 %
301325 - JEDI Funding	100,501.82	333,498.00	(232,996.18)	30.14 %
301800 - State Grant - Whip/Ne Wild	502.10	0.00	502.10	0.00 %
301900 - State Grant - NE Buffer Strip	48,933.71	27,500.00	21,433.71	177.94 %
303211 - Shell Creek Phase II - Envir. Trust	(1,360.04)	0.00	(1,360.04)	0.00 %
303222 - Wahoo Creek WSF Design	0.00	133,031.00	(133,031.00)	0.00 %
304100 - Lake Wanahoo - Other	22,360.53	15,000.00	7,360.53	149.07 %
<b>Total State Income</b>	<b>290,987.19</b>	<b>599,429.00</b>	<b>(308,441.81)</b>	<b>48.54 %</b>
<b>Local Income</b>				
304105 - Education Building Rent	14,005.00	14,500.00	(495.00)	96.59 %
304112 - Dirt Sales - Wanahoo	2,074.32	15,000.00	(12,925.68)	13.83 %
304400 - Flow Meter Maint. Reimb.	20.00	1,000.00	(980.00)	2.00 %
304500 - JWMAB	34,620.00	14,940.00	19,680.00	231.73 %
304600 - Greater Wahoo Fdtn - Wanahoo Bldg	0.00	73,500.00	(73,500.00)	0.00 %
<b>Total Local Income</b>	<b>50,719.32</b>	<b>118,940.00</b>	<b>(68,220.68)</b>	<b>42.64 %</b>
<b>Property Tax Income</b>				
305100 - General Fund Property Taxes-Boone	106,394.79	116,000.00	(9,605.21)	91.72 %
305200 - General Fund Property Taxes-Butler	380,485.82	411,000.00	(30,514.18)	92.58 %
305300 - General Fund Property Taxes-Colfax	308,181.24	368,000.00	(59,818.76)	83.74 %
305400 - General Fund Property Taxes-Dodge	1,079,831.15	1,084,000.00	(4,168.85)	99.62 %
305500 - General Fund Property Taxes-Madison	48,375.36	76,500.00	(28,124.64)	63.24 %
305600 - General Fund Property Taxes-Platte	415,781.56	464,000.00	(48,218.44)	89.61 %
305700 - General Fund Property Taxes-Saunders	1,228,436.40	1,251,000.00	(22,563.60)	98.20 %
<b>Total Property Tax Income</b>	<b>3,567,486.32</b>	<b>3,770,500.00</b>	<b>(203,013.68)</b>	<b>94.62 %</b>
<b>Investment Income</b>				
311350 - Interest - NPAIT Elkhorn	55.69	3.81	51.88	1,461.68 %
311400 - Interest - NPAIT Wanahoo SRA	8,220.75	555.00	7,665.75	1,481.22 %
311450 - Interest Income-Elkhorn IPA	177.95	316.00	(138.05)	56.31 %
311500 - Interest - NPAIT NRD	48.17	3.50	44.67	1,376.29 %
311600 - Interest - STFIT NRD	59,252.19	4,750.00	54,502.19	1,247.41 %
311700 - Interest - UBT NRD	536.02	240.00	296.02	223.34 %
304350 - Colon RW Interest - NPAIT	0.00	12.00	(12.00)	0.00 %
<b>Total Investment Income</b>	<b>68,290.77</b>	<b>5,880.31</b>	<b>62,410.46</b>	<b>1,161.35 %</b>
<b>Miscellaneous Income</b>				
309100 - Sales - Trees	2,219.75	25,000.00	(22,780.25)	8.88 %
309350 - Sales - Well Permits	1,850.00	2,000.00	(150.00)	92.50 %
309360 - Sales - Sample Kits	3,370.00	3,500.00	(130.00)	96.29 %
309400 - Sales - Other	3,245.00	4,000.00	(755.00)	81.13 %
309500 - Equipment Rent	3,870.30	7,000.00	(3,129.70)	55.29 %
309600 - Game & Park Permit Sales	28.70	500.00	(471.30)	5.74 %
310000 - Chemigation Permits	2,160.00	25,000.00	(22,840.00)	8.64 %
310100 - Check Valve Sales	302.34	500.00	(197.66)	60.47 %
310200 - Czechland Camping Fees	6,191.10	14,000.00	(7,808.90)	44.22 %
310201 - Wanahoo Park Permits	46,825.28	110,000.00	(63,174.72)	42.57 %
310202 - Lake Wanahoo Camping	70,267.98	120,000.00	(49,732.02)	58.56 %
312000 - Salaries-Other NRD	0.00	76,000.00	(76,000.00)	0.00 %
313000 - Miscellaneous Income	22,854.81	15,000.00	7,854.81	152.37 %
315000 - RWD Administrative Fees	3,504.75	4,800.00	(1,295.25)	73.02 %

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

	Year To Date February 28, 2023 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
316000 - Employee/Director Reimb	(59.93)	2,000.00	(2,059.93)	(3.00) %
317000 - Loss Or Gain On Sale Of Assets	797.63	100,000.00	(99,202.37)	0.80 %
318000 - Special Project Income	212.00	1,000.00	(788.00)	21.20 %
318500 - Change in COE Revenue	0.00	114,892.00	(114,892.00)	0.00 %
<b>Total Miscellaneous Income</b>	<b>167,639.71</b>	<b>625,192.00</b>	<b>(457,552.29)</b>	<b>26.81 %</b>
<b>Total Income</b>	<b>4,828,770.93</b>	<b>8,930,251.31</b>	<b>(4,101,480.38)</b>	<b>54.07 %</b>
<b>Expenses</b>				
<b>Administration Expenses</b>				
<b>Bonds</b>				
410100 - Bonds	1,388.00	100.00	1,288.00	1,388.00 %
<b>Total Bonds</b>	<b>1,388.00</b>	<b>100.00</b>	<b>1,288.00</b>	<b>1,388.00 %</b>
<b>Dues &amp; Membership</b>				
410201 - Dues & Membership - Chamber	220.00	450.00	(230.00)	48.89 %
410202 - Dues & Membership - NACD	740.00	1,776.00	(1,036.00)	41.67 %
410203 - Dues - NARD	20,781.60	31,000.00	(10,218.40)	67.04 %
410204 - Dues - NWRA	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	1,699.90	3,200.00	(1,500.10)	53.12 %
<b>Total Dues &amp; Membership</b>	<b>25,391.50</b>	<b>38,376.00</b>	<b>(12,984.50)</b>	<b>66.17 %</b>
<b>Fees and Licenses</b>				
410302 - NRD Fees And Licenses	33,253.25	10,000.00	23,253.25	332.53 %
410304 - NRD Union Bank Fees	317.06	600.00	(282.94)	52.84 %
<b>Total Fees and Licenses</b>	<b>33,570.31</b>	<b>10,600.00</b>	<b>22,970.31</b>	<b>316.70 %</b>
<b>GIS</b>				
410401 - GIS Activities	0.00	2,000.00	(2,000.00)	0.00 %
<b>Total GIS</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>0.00 %</b>
<b>Insurance</b>				
410501 - Insurance-Auto	7,871.15	15,000.00	(7,128.85)	52.47 %
410502 - Insurance-Errors & Omissions	4,203.86	7,000.00	(2,796.14)	60.06 %
410504 - Insurance-Liability	43,240.11	66,000.00	(22,759.89)	65.52 %
410505 - Insurance-Property	12,836.40	20,000.00	(7,163.60)	64.18 %
<b>Total Insurance</b>	<b>68,151.52</b>	<b>108,000.00</b>	<b>(39,848.48)</b>	<b>63.10 %</b>
<b>Legal Notices</b>				
410701 - Legal Notices	1,702.13	2,500.00	(797.87)	68.09 %
410702 - Other Notices and Advertising	0.00	100.00	(100.00)	0.00 %
<b>Total Legal Notices</b>	<b>1,702.13</b>	<b>2,600.00</b>	<b>(897.87)</b>	<b>65.47 %</b>
<b>Maintenance Contracts</b>				
410800 - Maintenance Contracts	3,096.16	5,000.00	(1,903.84)	61.92 %
<b>Total Maintenance Contracts</b>	<b>3,096.16</b>	<b>5,000.00</b>	<b>(1,903.84)</b>	<b>61.92 %</b>
<b>Office Supply &amp; Expense</b>				
410901 - Copier Supplies	568.89	750.00	(181.11)	75.85 %
410902 - Office Supplies & Equip	1,415.96	3,500.00	(2,084.04)	40.46 %
410903 - Franklin Supplies	170.31	500.00	(329.69)	34.06 %
410904 - Letterhead, Envelopes & Forms	35.29	2,000.00	(1,964.71)	1.76 %
410905 - Reference Books	645.99	1,000.00	(354.01)	64.60 %
410906 - Office Expense - Other	1,285.26	2,500.00	(1,214.74)	51.41 %
<b>Total Office Supply &amp; Expense</b>	<b>4,121.70</b>	<b>10,250.00</b>	<b>(6,128.30)</b>	<b>40.21 %</b>
<b>Computer Supply &amp; Expense</b>				
411002 - Computer Consultant	0.00	5,000.00	(5,000.00)	0.00 %
411003 - Computer Repairs & Parts	574.51	1,500.00	(925.49)	38.30 %
411004 - Computer Software	1,841.64	11,000.00	(9,158.36)	16.74 %
411005 - Computer Magazines/Video	0.00	100.00	(100.00)	0.00 %
411006 - Email	1,182.02	1,650.00	(467.98)	71.64 %
411011 - Computers & Equipment	6,047.83	11,000.00	(4,952.17)	54.98 %
411012 - Website Design & Hosting	0.00	300.00	(300.00)	0.00 %
<b>Total Computer Supply &amp; Expense</b>	<b>9,646.00</b>	<b>30,550.00</b>	<b>(20,904.00)</b>	<b>31.57 %</b>
<b>Postage</b>				
411200 - Postage	2,116.60	5,000.00	(2,883.40)	42.33 %
<b>Total Postage</b>	<b>2,116.60</b>	<b>5,000.00</b>	<b>(2,883.40)</b>	<b>42.33 %</b>
<b>Professional Services</b>				
411301 - Prof Serv-Accounting	54,000.00	81,000.00	(27,000.00)	66.67 %
411302 - Prof Serv-Annual Audit	13,250.00	13,250.00	0.00	100.00 %
411304 - Prof Serv-Legal - General	5,426.50	12,000.00	(6,573.50)	45.22 %
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	16,600.00	26,400.00	(9,800.00)	62.88 %
<b>Total Professional Services</b>	<b>89,276.50</b>	<b>138,650.00</b>	<b>(49,373.50)</b>	<b>64.39 %</b>

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

	Year To Date February 28, 2023 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Rent Expense</b>				
411400 - Rent Expense	852.66	1,700.00	(847.34)	50.16 %
<b>Total Rent Expense</b>	<b>852.66</b>	<b>1,700.00</b>	<b>(847.34)</b>	<b>50.16 %</b>
<b>Support to Organizations</b>				
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 %
<b>Total Support to Organizations</b>	<b>0.00</b>	<b>1,000.00</b>	<b>(1,000.00)</b>	<b>0.00 %</b>
<b>Telephone Expense</b>				
411601 - Telephone - Cellular	8,182.75	11,000.00	(2,817.25)	74.39 %
411602 - Local Phone & Internet	5,464.21	8,000.00	(2,535.79)	68.30 %
411605 - Director iPad Cell Service	361.60	600.00	(238.40)	60.27 %
<b>Total Telephone Expense</b>	<b>14,008.56</b>	<b>19,600.00</b>	<b>(5,591.44)</b>	<b>71.47 %</b>
<b>Utilities</b>				
411700 - Utilities Expense	6,565.72	13,000.00	(6,434.28)	50.51 %
<b>Total Utilities</b>	<b>6,565.72</b>	<b>13,000.00</b>	<b>(6,434.28)</b>	<b>50.51 %</b>
<b>Total Administration Expenses</b>	<b>259,887.36</b>	<b>386,426.00</b>	<b>(126,538.64)</b>	<b>67.25 %</b>
<b>Information &amp; Education Expenses</b>				
<b>Education</b>				
420103 - Land & Range Judging Contest	2,101.80	1,000.00	1,101.80	210.18 %
420104 - Outdoor Classrooms	112.87	2,500.00	(2,387.13)	4.51 %
420106 - Miscellaneous Education Expense	346.22	500.00	(153.78)	69.24 %
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	2,172.83	3,500.00	(1,327.17)	62.08 %
<b>Total Education</b>	<b>4,733.72</b>	<b>11,500.00</b>	<b>(6,766.28)</b>	<b>41.16 %</b>
<b>Information</b>				
420201 - Annual Report/Viaduct	7,396.55	13,000.00	(5,603.45)	56.90 %
420202 - Books And Pamphlets	15.00	500.00	(485.00)	3.00 %
420203 - Expositions And Display	601.64	2,000.00	(1,398.36)	30.08 %
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	230.00	1,500.00	(1,270.00)	15.33 %
420209 - Ktic Ad	1,661.00	3,000.00	(1,339.00)	55.37 %
420211 - E-Ads	1,120.00	1,700.00	(580.00)	65.88 %
420212 - TV Promotion	1,425.00	3,500.00	(2,075.00)	40.71 %
420213 - Promotion Videos	0.00	3,000.00	(3,000.00)	0.00 %
<b>Total Information</b>	<b>12,449.19</b>	<b>29,950.00</b>	<b>(17,500.81)</b>	<b>41.57 %</b>
<b>Scholarships and Grants</b>				
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 %
<b>Total Scholarships and Grants</b>	<b>0.00</b>	<b>4,500.00</b>	<b>(4,500.00)</b>	<b>0.00 %</b>
<b>Other</b>				
420401 - Art Supplies	85.84	250.00	(164.16)	34.34 %
420402 - Cooperative Projects/Donations	0.00	500.00	(500.00)	0.00 %
420404 - Promotional Materials	3,323.47	4,000.00	(676.53)	83.09 %
420405 - Recognition Banquet & Awards	1,571.89	2,000.00	(428.11)	78.59 %
420407 - Cooperative Partnerships	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	1,000.00	(1,000.00)	0.00 %
420410 - Continuing Ed - I&E Dept	192.00	200.00	(8.00)	96.00 %
<b>Total Other</b>	<b>5,173.20</b>	<b>8,950.00</b>	<b>(3,776.80)</b>	<b>57.80 %</b>
<b>Total Information &amp; Education Expenses</b>	<b>22,356.11</b>	<b>54,900.00</b>	<b>(32,543.89)</b>	<b>40.72 %</b>
<b>Operation &amp; Maintenance</b>				
<b>Auto and Truck</b>				
430101 - Auto & Truck Gas	15,119.09	28,000.00	(12,880.91)	54.00 %
430102 - Auto & Truck R&M	2,421.25	7,000.00	(4,578.75)	34.59 %
<b>Total Auto and Truck</b>	<b>17,540.34</b>	<b>35,000.00</b>	<b>(17,459.66)</b>	<b>50.12 %</b>
<b>Building Maintenance</b>				
430201 - Bldg Maintenance	853.50	3,500.00	(2,646.50)	24.39 %
430202 - Office Cleaning	3,967.50	6,100.00	(2,132.50)	65.04 %
430203 - Garbage Maintenance	737.66	1,200.00	(462.34)	61.47 %
<b>Total Building Maintenance</b>	<b>5,558.66</b>	<b>10,800.00</b>	<b>(5,241.34)</b>	<b>51.47 %</b>
<b>Community Forestry Program</b>				
430300 - Community Forestry	0.00	2,000.00	(2,000.00)	0.00 %
<b>Total Community Forestry Program</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>0.00 %</b>
<b>Operation and Maintenance</b>				
430401 - Czechland & Homestead	3,954.02	8,000.00	(4,045.98)	49.43 %

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

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430402 - Equipment Upkeep	2,469.22	14,000.00	(11,530.78)	17.64 %
430403 - Operation & Maintenance	115,147.74	85,000.00	30,147.74	135.47 %
430404 - Tree Supplies	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	7,389.66	50,000.00	(42,610.34)	14.78 %
430407 - Monitoring Wanahoo Dam	8,887.71	17,000.00	(8,112.29)	52.28 %
430408 - Wanahoo Rec Mgmt	35,171.44	60,000.00	(24,828.56)	58.62 %
430409 - Lake Wanahoo Education Building	5,570.35	10,000.00	(4,429.65)	55.70 %
<b>Total Operation and Maintenance</b>	<b>178,590.14</b>	<b>244,250.00</b>	<b>(65,659.86)</b>	<b>73.12 %</b>
<b>Project Repairs</b>				
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 %
<b>Total Project Repairs</b>	<b>0.00</b>	<b>3,000.00</b>	<b>(3,000.00)</b>	<b>0.00 %</b>
<b>Steam Bank Stabilization</b>				
430601 - Stream Bank - Perennial Streams	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	5,427.27	15,000.00	(9,572.73)	36.18 %
<b>Total Steam Bank Stabilization</b>	<b>5,427.27</b>	<b>20,000.00</b>	<b>(14,572.73)</b>	<b>27.14 %</b>
<b>Wildlife Habitat Programs</b>				
430701 - Wild Nebraska	0.00	1,000.00	(1,000.00)	0.00 %
<b>Total Wildlife Habitat Programs</b>	<b>0.00</b>	<b>1,000.00</b>	<b>(1,000.00)</b>	<b>0.00 %</b>
<b>Other</b>				
430801 - NRCS Flags	0.00	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	16.74	50.00	(33.26)	33.48 %
430805 - IceJam Monitoring	0.00	500.00	(500.00)	0.00 %
<b>Total Other</b>	<b>16.74</b>	<b>46,550.00</b>	<b>(46,533.26)</b>	<b>0.04 %</b>
<b>Total Operation &amp; Maintenance</b>	<b>207,133.15</b>	<b>362,600.00</b>	<b>(155,466.85)</b>	<b>57.12 %</b>
<b>Personnel Expenses</b>				
<b>Director Expense</b>				
440101 - Director Meeting Expense	10,256.73	18,000.00	(7,743.27)	56.98 %
440102 - Director Mileage Expense	6,370.01	15,000.00	(8,629.99)	42.47 %
440104 - Computer Stipend	2,632.50	5,700.00	(3,067.50)	46.18 %
<b>Total Director Expense</b>	<b>19,259.24</b>	<b>38,700.00</b>	<b>(19,440.76)</b>	<b>49.77 %</b>
<b>Director Per Diem</b>				
440200 - Director Per Diem	15,080.00	38,000.00	(22,920.00)	39.68 %
<b>Total Director Per Diem</b>	<b>15,080.00</b>	<b>38,000.00</b>	<b>(22,920.00)</b>	<b>39.68 %</b>
<b>Employee Benefits</b>				
440301 - Dental Insurance	14,761.28	24,000.00	(9,238.72)	61.51 %
440302 - Health Insurance	253,642.99	370,000.00	(116,357.01)	68.55 %
440303 - Retirement Benefit - 414H	42,299.02	75,000.00	(32,700.98)	56.40 %
440304 - Retirement Benefit - 457 Plan	1,318.95	4,000.00	(2,681.05)	32.97 %
440305 - Tuition Reimbursement	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	7,855.41	20,000.00	(12,144.59)	39.28 %
440307 - Employee Benefits - Other	973.61	2,500.00	(1,526.39)	38.94 %
440309 - Flexible Spending Fee	92.00	300.00	(208.00)	30.67 %
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 %
<b>Total Employee Benefits</b>	<b>320,943.26</b>	<b>532,300.00</b>	<b>(211,356.74)</b>	<b>60.29 %</b>
<b>Payroll Taxes</b>				
440401 - FICA - ER	46,906.00	75,000.00	(28,094.00)	62.54 %
440402 - Medicare - ER	10,969.87	18,000.00	(7,030.13)	60.94 %
<b>Total Payroll Taxes</b>	<b>57,875.87</b>	<b>93,000.00</b>	<b>(35,124.13)</b>	<b>62.23 %</b>
<b>Personnel Expense</b>				
440501 - Personnel Meeting Exp	20,502.75	25,000.00	(4,497.25)	82.01 %
440502 - Personnel Mileage Exp	1,361.55	3,500.00	(2,138.45)	38.90 %
440503 - Safety Committee	315.55	1,500.00	(1,184.45)	21.04 %
440504 - Personnel Uniform Exp	1,589.13	2,800.00	(1,210.87)	56.75 %
440505 - Personnel Exp-Other	0.00	2,500.00	(2,500.00)	0.00 %
<b>Total Personnel Expense</b>	<b>23,768.98</b>	<b>35,300.00</b>	<b>(11,531.02)</b>	<b>67.33 %</b>
<b>Salaries</b>				
440601 - Salaries - Administration	152,199.00	244,000.00	(91,801.00)	62.38 %
440602 - Salaries - Clerical	17,452.11	25,500.00	(8,047.89)	68.44 %
440603 - Employee Recognition Program	700.00	1,300.00	(600.00)	53.85 %
440604 - Salaries - I & E	56,697.96	90,000.00	(33,302.04)	63.00 %
440605 - Salaries - Op & Maint	111,464.10	186,000.00	(74,535.90)	59.93 %
440606 - NRCS Support	84,665.35	168,000.00	(83,334.65)	50.40 %

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

	Year To Date February 28, 2023 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
440607 - Salaries - Projects	66,994.69	114,500.00	(47,505.31)	58.51 %
440608 - Salaries - Water	231,147.56	370,000.00	(138,852.44)	62.47 %
440611 - Salaries - Rural Water	0.00	5,000.00	(5,000.00)	0.00 %
440616 - Lake Wanhoo Park Op.	58,165.68	86,500.00	(28,334.32)	67.24 %
<b>Total Salaries</b>	<b>779,486.45</b>	<b>1,290,800.00</b>	<b>(511,313.55)</b>	<b>60.39 %</b>
<b>Total Personnel Expenses</b>	<b>1,216,413.80</b>	<b>2,028,100.00</b>	<b>(811,686.20)</b>	<b>59.98 %</b>
<b>Projects Expenses</b>				
<b>Inter-Governmental</b>				
450110 - Platte Center Bank Stab. Phase LI	2,013.00	10,000.00	(7,987.00)	20.13 %
450114 - Trails	10,000.00	15,000.00	(5,000.00)	66.67 %
450115 - Dike & Drainage Assistance	0.00	10,000.00	(10,000.00)	0.00 %
450117 - Woodcliff Bank Stabilization	0.00	55,000.00	(55,000.00)	0.00 %
450119 - JWMAB Dodge Co	32,985.00	171,000.00	(138,015.00)	19.29 %
<b>Total Inter-Governmental</b>	<b>44,998.00</b>	<b>261,000.00</b>	<b>(216,002.00)</b>	<b>17.24 %</b>
<b>Special Projects</b>				
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 %
<b>Total Special Projects</b>	<b>0.00</b>	<b>32,500.00</b>	<b>(32,500.00)</b>	<b>0.00 %</b>
<b>Wanhoo</b>				
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 %
<b>Total Wanhoo</b>	<b>0.00</b>	<b>60,000.00</b>	<b>(60,000.00)</b>	<b>0.00 %</b>
<b>Other Projects</b>				
450705 - Schuyler 205	0.00	13,000.00	(13,000.00)	0.00 %
450711 - Bailey Levee	1,972.31	31,000.00	(29,027.69)	6.36 %
<b>Total Other Projects</b>	<b>1,972.31</b>	<b>44,000.00</b>	<b>(42,027.69)</b>	<b>4.48 %</b>
<b>Platte River Corridor Alliance</b>				
411101 - PRCA - Administration	1,000.00	1,000.00	0.00	100.00 %
411129 - USGS Monitoring at Leshara	6,400.00	6,400.00	0.00	100.00 %
<b>Total Platte River Corridor Alliance</b>	<b>7,400.00</b>	<b>7,400.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Total Projects Expenses</b>	<b>54,370.31</b>	<b>404,900.00</b>	<b>(350,529.69)</b>	<b>13.43 %</b>
<b>Water Expenses</b>				
<b>Groundwater Management Plan</b>				
460101 - GWMP - Cost - Share	7,366.50	10,000.00	(2,633.50)	73.67 %
460102 - GWMP - Information & Education	548.95	500.00	48.95	109.79 %
460103 - GWMP - Nitrogen Classes	2,447.64	2,000.00	447.64	122.38 %
460104 - GWMP - Permits	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	6,666.69	10,000.00	(3,333.31)	66.67 %
460111 - Flow Meter Maintenance	0.00	22,000.00	(22,000.00)	0.00 %
<b>Total Groundwater Management Plan</b>	<b>17,029.78</b>	<b>44,600.00</b>	<b>(27,570.22)</b>	<b>38.18 %</b>
<b>Groundwater Programs</b>				
460201 - Decommissioned Wells	7,258.55	19,000.00	(11,741.45)	38.20 %
460203 - GW Levels	17.38	1,000.00	(982.62)	1.74 %
460204 - GW Quality Program	11,566.86	15,000.00	(3,433.14)	77.11 %
460205 - Mead - NOP	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	5,199.47	25,000.00	(19,800.53)	20.80 %
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	898.33	8,400.00	(7,501.67)	10.69 %
<b>Total Groundwater Programs</b>	<b>24,940.59</b>	<b>171,750.00</b>	<b>(146,809.41)</b>	<b>14.52 %</b>
<b>Regulatory</b>				
460301 - Chemigation	81.25	1,000.00	(918.75)	8.13 %
460302 - Irrigation Runoff	0.00	750.00	(750.00)	0.00 %
<b>Total Regulatory</b>	<b>81.25</b>	<b>1,750.00</b>	<b>(1,668.75)</b>	<b>4.64 %</b>
<b>Surface Water Programs</b>				
460403 - Stream Flow	17,694.94	17,635.00	59.94	100.34 %
<b>Total Surface Water Programs</b>	<b>17,694.94</b>	<b>17,635.00</b>	<b>59.94</b>	<b>100.34 %</b>
<b>Special Projects</b>				
460503 - Special Projects - Other	0.00	5,000.00	(5,000.00)	0.00 %
460504 - ENWRA	21,699.95	31,000.00	(9,300.05)	70.00 %
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 %
<b>Total Special Projects</b>	<b>21,699.95</b>	<b>82,250.00</b>	<b>(60,550.05)</b>	<b>26.38 %</b>
<b>Land Treatment</b>				

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

	Year To Date February 28, 2023 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
450201 - Ne Buffer Strip	48,933.71	27,000.00	21,933.71	181.24 %
450204 - Shell Creek	33,235.46	20,000.00	13,235.46	166.18 %
450206 - Emergency Terrace Repair	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	8,640.00	25,000.00	(16,360.00)	34.56 %
450211 - Trees	0.00	3,000.00	(3,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	35,055.66	150,000.00	(114,944.34)	23.37 %
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 %
<b>Total Land Treatment</b>	<b>125,864.83</b>	<b>430,000.00</b>	<b>(304,135.17)</b>	<b>29.27 %</b>
<b>Total Water Expenses</b>	<b>207,311.34</b>	<b>747,985.00</b>	<b>(540,673.66)</b>	<b>27.72 %</b>
<b>Total Expenses</b>	<b>1,967,472.07</b>	<b>3,984,911.00</b>	<b>(2,017,438.93)</b>	<b>49.37 %</b>
<b>Total Change in Net Position</b>	<b>2,861,298.86</b>	<b>4,945,340.31</b>	<b>(2,084,041.45)</b>	<b>57.86 %</b>

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

	Year To Date 02/28/2023 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Change in Net Position</b>				
<b>Rural Water Income</b>				
304240 - Water Sales	33,433.55	46,000.00	(12,566.45)	72.68 %
304261 - Other Revenue	38.99	2,000.00	(1,961.01)	1.95 %
<b>Total Rural Water Income</b>	<b>33,472.54</b>	<b>48,000.00</b>	<b>(14,527.46)</b>	<b>69.73 %</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	18,276.64	25,000.00	(6,723.36)	73.11 %
570204 - Testing	795.00	1,000.00	(205.00)	79.50 %
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	1,671.68	2,250.00	(578.32)	74.30 %
570210 - Health/Life/Vision/LTD - ER	1,697.80	3,000.00	(1,302.20)	56.59 %
570211 - Dental - ER	185.35	300.00	(114.65)	61.78 %
570212 - 414H ER Contributions	504.12	750.00	(245.88)	67.22 %
570215 - ER Social Security Tax	691.89	960.00	(268.11)	72.07 %
570216 - ER Medicare Tax	161.78	240.00	(78.22)	67.41 %
570217 - Salaries	4,839.46	10,000.00	(5,160.54)	48.39 %
570219 - Fees And Licenses	154.16	700.00	(545.84)	22.02 %
570220 - Rural Water One-Call	5.06	50.00	(44.94)	10.12 %
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	894.62	1,000.00	(105.38)	89.46 %
570224 - Rural Water Personnel Meeting	316.00	450.00	(134.00)	70.22 %
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 %
<b>Total Rural Water District Expenses</b>	<b>30,277.80</b>	<b>50,000.00</b>	<b>(19,722.20)</b>	<b>60.56 %</b>
<b>Total Change in Net Position</b>	<b>3,194.74</b>	<b>(2,000.00)</b>	<b>5,194.74</b>	<b>(159.74) %</b>

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

	Year To Date 02/28/2023 <small>Actual</small>	Year Ending June 30, 2023 <small>FY2023</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Change in Net Position</b>				
<b>Rural Water Income</b>				
304240 - Water Sales	36,661.15	52,000.00	(15,338.85)	70.50 %
304275 - Colon Hook Up Fees	0.00	3,000.00	(3,000.00)	0.00 %
304295 - Colon Sewer Fees	19,422.00	28,000.00	(8,578.00)	69.36 %
304261 - Other Revenue	1,844.34	3,000.00	(1,155.66)	61.48 %
<b>Total Rural Water Income</b>	<b>57,927.49</b>	<b>86,000.00</b>	<b>(28,072.51)</b>	<b>67.36 %</b>
<b>Investment Income</b>				
304350 - Colon RW Interest - NPAIT	175.75	0.00	175.75	0.00 %
<b>Total Investment Income</b>	<b>175.75</b>	<b>0.00</b>	<b>175.75</b>	<b>0.00 %</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	7,463.28	13,000.00	(5,536.72)	57.41 %
570204 - Testing	120.00	1,000.00	(880.00)	12.00 %
570206 - Repair	6,244.51	3,000.00	3,244.51	208.15 %
570207 - Other Expenses	0.79	1,000.00	(999.21)	0.08 %
570208 - Lpnnrd Adm. Fee	1,833.07	2,750.00	(916.93)	66.66 %
570210 - Health/Life/Vision/LTD - ER	2,546.62	4,500.00	(1,953.38)	56.59 %
570211 - Dental - ER	278.06	450.00	(171.94)	61.79 %
570212 - 414H ER Contributions	756.19	1,200.00	(443.81)	63.02 %
570215 - ER Social Security Tax	975.05	1,440.00	(464.95)	67.71 %
570216 - ER Medicare Tax	228.04	360.00	(131.96)	63.34 %
570217 - Salaries	8,271.42	17,000.00	(8,728.58)	48.66 %
570219 - Fees And Licenses	231.13	900.00	(668.87)	25.68 %
570220 - Rural Water One-Call	23.64	75.00	(51.36)	31.52 %
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	459.74	1,000.00	(540.26)	45.97 %
570224 - Rural Water Personnel Meeting	474.00	450.00	24.00	105.33 %
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	803.38	1,200.00	(396.62)	66.95 %
570309 - Colon Sewer Collections	19,422.00	28,000.00	(8,578.00)	69.36 %
570330 - Colon RW Bad Debt Expense	0.00	1,000.00	(1,000.00)	0.00 %
<b>Total Rural Water District Expenses</b>	<b>50,225.10</b>	<b>84,780.00</b>	<b>(34,554.90)</b>	<b>59.24 %</b>
<b>Total Change in Net Position</b>	<b>7,878.14</b>	<b>1,220.00</b>	<b>6,658.14</b>	<b>645.75 %</b>

**Lower Platte North NRD**

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

	<u>Year To Date</u> <u>2/28/2023</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2023</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
<b>Capital Improvements - Real Property</b>				
Wahoo Creek Design RCPP (Olsson)	0.00	966,139.00	(966,139.00)	0.00%
Wahoo Creek Planning - FYRA - Watershed Plan	113,327.59	5,000.00	108,327.59	2266.55%
Wahoo Creek 7 Additional Dams	379,630.81	100,000.00	279,630.81	379.63%
Office Remodel/New Office Drawings	38,800.00	440,000.00	(401,200.00)	8.82%
Wanahoo Stilling Basin	530,561.51	1,168,000.00	(637,438.49)	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%
<b>Total Capital Improvements - Real Property</b>	<b>1,062,319.91</b>	<b>3,619,139.00</b>	<b>(2,556,819.09)</b>	<b>29.35%</b>
<b>Capital Outlay</b>				
Machinery & Equipment (Tractor, Bobcat, Wanahoo UTV, Trailer)	35,898.52	306,500.00	(270,601.48)	11.71%
Auto and Trucks (1 Ton Truck)	0.00	75,000.00	(75,000.00)	0.00%
Computer Equipment	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%
<b>Total Capital Outlay</b>	<b>54,283.52</b>	<b>438,750.00</b>	<b>(384,466.48)</b>	<b>12.37%</b>
<b>Debt Service Payments</b>				
Colon RW Note	3,355.00	3,355.00	0.00	100.00%
<b>Total Debt Service Payments</b>	<b>3,355.00</b>	<b>3,355.00</b>	<b>0.00</b>	<b>100.00%</b>
 <b>Grand Total All Expenses w/o Depreciation</b>	 <b>3,167,933.40</b>	 <b>8,180,935.00</b>	 <b>(5,013,001.60)</b>	 <b>38.72%</b>

**Week #1**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 2/25/23 to 3/3/23


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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	2/25								
Sun	2/26								
Mon	2/27	7:15 am 1:15 pm	12:30 pm 3:30 pm	7.50		Wanahoo drive-thru, Leadership team meeting, Deposits and envelopes, Personnel			
Tues	2/28	7:30 am 1:15 pm	12:45 pm 3:30 pm	7.50		Time sheets, Mail, District Management			
Wed	3/1	1:45 pm	8:45 pm	7.00		Water Committee prep, Exec. Committee prep, Water Committee District Management			
Thurs	3/2	7:15 am	5:00 pm	9.75		Projects Committee, Operations Committee, Exex. Committee, Meet with Papio, LPSNRD and USACE at Papio NRD			
Fri	3/3	7:45 am 1:30 pm	12:45 pm 3:30 pm	7.00		Committee Follow-up, Retreat prep, Personnel - Open positions,			
<b>Week #1 Totals</b>				<b>38.75</b>	<b>0</b>		<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

Date \_\_\_\_\_ Date 3/13/23 Date \_\_\_\_\_ Date \_\_\_\_\_

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

  
Signature of person filing form

3/13/23  
Date

**Expenses**

Mileage x 0.655	\$ 0.00
Meals	\$0.00
Other Exp.	\$0.00
<b>Total</b>	<b>\$ 0.00</b>

**Week #2**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 3/4/23 to 3/10/23

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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	3/4								
Sun	3/5								
Mon	3/6	7:30 am 1:30 pm	12:45 pm 3:30 pm	7.25		Leadership Team Meeting, mail, Personnel - Conservation Tech position, Wahoo Creek, NRCS call			
Tues	3/7	7:45 am 1:30 pm	12:45 pm 3:45 pm	7.25		Wanahoo drive-thru, Personnel - GIS/Grants position, Thomas Lakes lots - DNR Wanahoo envelopes,			
Wed	3/8	12:45 pm 8:30 pm	5:00 pm 10:15 pm	6.00		Board Retreat Prep, Monthly Bills, Wahoo Creek, Retreat Presentation			
Thurs	3/9	7:00 am 4:30 pm	3:00 pm 8:00 pm	9.50		Director's Retreat - Fremont			
Fri	3/10	7:30 am 1:30 pm	12:45 pm 3:30 pm	7.25	4.00	Personnel - GIS/Grants position Wahoo Creek, NRCS funding, 4.0 A.L.			
<b>Week #2 Totals</b>				37.25	4		0	\$0.00	\$0.00
<b>Totals Week #1</b>				38.75	0		0	\$0.00	\$0.00
<b>Two Week Totals</b>				76	4		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	4.00	<del>244.00</del> 240
Sick Leave	732.00	4.00	0.00	<del>736.00</del>

740

**RESET FORM**

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

#	Program Areas	Hours
11	Administration	31.00
14	District Management	36.00
15	Personnel	9.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		
1	Annual Leave	4.00
2	Sick Leave	
Other		

**Total: 80**

**Week #1**


**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 3/11/23 to 3/17/23


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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	3/11								
Sun	3/12								
Mon	3/13	7:30 am 1:00 pm	12:15 pm 6:00 pm	9.75		Leadership Team meeting, Board Meeting prep, Board meeting, meeting follow-up			
Tues	3/14	7:45 am 1:30 pm	1:00 pm 3:30 pm	7.25		Staff meeting, Board meeting follow-up, Pay Bills, Time Sheets, Wahoo Creek, Wanahoo			
Wed	3/15	8:15 am 1:30 pm	12:45 pm 3:45 pm	6.75		Survival Club, Personnel, GIS position, Mail Wahoo Creek			
Thurs	3/16					Out			
Fri	3/17	7:30 am 1:30 pm	12:30 pm 3:45 pm	7.25		Prep for Washington trip, GIS position Interviews Personnel, Wanahoo review, District Management			
<b>Week #1 Totals</b>				31	0		0	\$0.00	\$0.00

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

Date \_\_\_\_\_ Date 3/27/23 Date \_\_\_\_\_ ~~Date~~ \_\_\_\_\_

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

  
Signature of person filing form

3/27/23  
Date

**Expenses**

Mileage x 0.655	\$ 0.00
Meals	\$0.00
Other Exp.	\$0.00
<b>Total</b>	<b>\$ 0.00</b>

**Week #2**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 3/18/23 to 3/24/23

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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	3/18				8.00	Travel to Washington DC - NARD			
Sun	3/19								
Mon	3/20				8.00	NARD Washington DC Conference			
Tues	3/21				8.00	NARD Washington DC Conference			
Wed	3/22				8.00	NARD Washington DC Conference, Travel home from DC			
Thurs	3/23	7:15 am 1:30 pm	12:45 pm 4:30 pm	8.50		NRD Conservation Tech Position Interviews, Catch-up mail and e-mails, District Management			
Fri	3/24	7:45 am	12:45 pm	5.00	3.50	District Management, Personnel, Out PM 3.5 A.L.			
<b>Week #2 Totals</b>				13.5	35.5		0	\$0.00	\$0.00
<b>Totals Week #1</b>				31	0		0	\$0.00	\$0.00
<b>Two Week Totals</b>				44.5	35.5		0	\$0.00	\$0.00

**Annual Leave & Sick Leave**

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
<b>Annual Leave</b>	240.00	8.00	3.50	244.50 <i>240</i>
<b>Sick Leave</b>	736.00	4.00	0.00	740.00

**RESET FORM**

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

#	Program Areas	Hours
11	Administration	25.00
14	District Management	33.50
15	Personnel	18.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		
1	Annual Leave	3.50
2	Sick Leave	
Other		

**Total: 80**

Lower Platte North Natural Resources District  
 Accounts Receivable Aging Summary as of 2/28/23

**Accounts Receivable acct 105000**

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	2611.01	0.00	0.00	0.00	2,611.01
Colon RW Customers	Multiple	6536.23	0.00	0.00	0.00	6,536.23
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	0.00	0.00	0.00	101,747.11	101,747.11
	Olsson - Wahoo Creek WS Plan - 3 Dam Sites	0.00	5,659.05	5,901.26	0.00	11,560.31
FEMA	FYRA - Lake Wanahoo Spilling Basin	0.00	9,643.63	3,531.00	240,665.73	253,840.36
	Valley Corp - Spilling Basin Rehab	0.00	0.00	0.00	1,261,963.55	1,261,963.55
	General Excavating - Wanahoo Spilling Basin Rehab	0.00	0.00	0.00	13,923.75	13,923.75
	ME Collins - Wanahoo Spilling Basin Rehab	0.00	246,196.21	85,097.59	0.00	331,293.80
	Rezac Seed - Spilling Basin Rehab	0.00	0.00	0.00	225.09	225.09
	Bobcat of Omaha - 428 Funds	0.00	0.00	0.00	25,953.05	25,953.05
	O&M - Ty's Outdoor Power	0.00	0.00	0.00	864.48	864.48
	TelePole Prunner - Ty's Outdoor Power	0.00	0.00	0.00	605.62	605.62
	Elway Power Sports of Lincoln	0.00	17,822.29	0.00	0.00	17,822.29
JEDI	Olsson - Wahoo Creek WS & 7 Dam Sites Phase II	0.00	4,407.20	1,141.33	49,758.06	55,306.59
	Olsson - Wahoo Creek WS - 3 Dam Sites	33,580.47	0.00	3,934.18	0.00	37,514.65
	Olsson - Wahoo Creek WS Planning - Prof Svc	0.00	3,772.70	0.00	3,907.88	7,680.58
JWMAB	Dodge Co - Fremont - PMRNRD	0.00	0.00	0.00	4,980.00	4,980.00
NDEE	Wahoo Creek 319 - Sabatka/K Sousek	0.00	0.00	0.00	5,499.00	5,499.00
NRCS WFPO	Olsson Assoc - Wahoo Creek WS & Dam Sites Phase II	94,483.83	38,410.35	38,986.87	436,065.06	607,946.11
NRD Employees	Flu Shot Reimbursement - Gottschalk & NARD Washington Mtg Reim - Chapman	400.00	0.00	35.00	0.00	435.00
USACE	Sand Creek/Wanahoo project close-out (detail below)	0.00	0.00	0.00	114,892.33	114,892.33
		<b>137,611.54</b>	<b>325,911.43</b>	<b>138,627.23</b>	<b>2,270,206.21</b>	<b>2,872,356.41</b>

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

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