

Executive Committee Meeting  
Thursday, June 29, 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. Personnel Sub-committee

Each year we schedule a short Personnel Sub-committee to review GM evaluations and discuss any current personnel issues. The Personnel Sub-Committee will meet July 10th at 5 p.m.

2.B. Reports

3. MANAGEMENT ITEMS

3.A. Directors Absence

3.B. Monthly Education Program

An update and progress report will be given on the Wahoo Creek Project.

3.C. New Office Building Update

Marv with JEO will be here to review office design and construction cost estimates.

3.D. NRC Reimbursement Payment for Wanahoo Hay and Dirt Sales

We need to make payment to NRC totaling \$27,790.02. This amount represents our 60% reimbursement for dirt and hay sales from January 2021 through April 2023. The breakdown is as follows:

\$10,629.45 for our 60% of dirt sales and \$17,160.57 for our 60% of hay sales.

3.E. Frank Pollard Resignation - Sub-District 2

Attached find Frank Pollard's resignation letter from Sub-District 2 effective July 14h.

The Board will need to declare a vacancy in Sub-District 2 and the Chairman will need to appoint a search committee to find a replacement for Frank Pollard.

4. EQUIPMENT

4.A. Backhoe Purchase

Water Dept. and Projects have discussed the purchase of a used backhoe to be utilized for well decommissioning and by our O&M department. With the purchase of the new Bobcat we have the potential of selling our existing Bobcat and using the

proceeds to purchase the backhoe. Discussion is requested on moving forward with this purchase.

## 5. PERSONNEL

### 5.A. Information Coordinator Position Responsibilities

This past year, Lacey has assumed LPN's drone responsibilities and she has been certified as a commercial drone pilot. It has always been my management rule, with increased responsibilities there should be increased compensation. I am recommending to increase our Information Coordinator's annual salary \$2,000 per year to compensate for the additional responsibilities.

### 5.B. Operations and Maintenance Technician Position

After advertising for 3 weeks, we received one application for our open O&M technician position. After interviewing the individual, it was clearly apparent he was over qualified for the position we have available. The Executive Committee suggested re-advertising for the position.

### 5.C. Water Specialist Position

Tyler Benal informed us he will be leaving Lower Platte North for a Water Department position with Lower Platte South NRD. Tyler's last day with LPN will be Thursday July 13th. Tyler has been with our district since his intern days and has done an amazing job for our district.

My recommendation is to promote Noah Franzen from Water Resource Technician to Water Resource Specialist and have him assume all of Tyler's position responsibilities at a pay scale of \$50,000/year. This salary rate will place Noah within the accepted salary range of our district.

I would also recommend to hold off on replacing Noah's old Water Technician position until a later date.

### 5.D. Wahoo Creek Coordinator

Projects committee has been discussing the potential of hiring a Wahoo Creek Coordinator to assist in our efforts within the watershed. Ryan updated the committee on what was discussed in the Projects committee.

## 6. FINANCE

### 6.A. Approval of Financial Reports

Grant will be available to review the May Financial Statements.

### 6.B. Approval of Managers Time and Expense Sheets

### 6.C. Accounts over 90 Days

### 6.D. HBE Engagement Letter

Attached find an agreement (Engagement Letter) from HBE for accounting and advisory services for two Fiscal Years - July 1, 2023 thru June 30, 2024 at a monthly fee of \$7,325 and July 1, 2024 thru June 30, 2025 for a monthly fee of \$7,700.

**A motion will be needed at Board Meeting authorizing Manager Gottschalk to sign the Engagement Letter and supporting Appendices as attached.**

6.E. Budget Workshp

If we plan to hold a budget workshop we need to set the date and time. We normally hold it before the August Board Meeting. The Executive Committee suggested the week of August 7th.

6.F. Budget Hearing and Levy Hearing

To hold the Budget Hearing Monday, August 14 at 5:00 p.m. and Levy Hearing Monday, September 11th at 5:00 p.m., which is one hour prior to the scheduled Board Meetings.

Meduna

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  
10th day of May, 2023, for  
the following reason:

Planting / Delivery of Seed  
\_\_\_\_\_  
\_\_\_\_\_

Dated this 31 day of May, 2023.

\_\_\_\_\_  
Board Member  
Lower Platte North NRD

Subdaska

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 May, 2013, for  
the following reason:

Planting but in reality fixing  
tractor

Dated this 1 day of June, 23.

Subdaska  
Board Member  
Lower Platte North NRD



Meduna

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  
12<sup>th</sup> day of June, 2023, for  
the following reason:

Visiting Sister from Ann Arbor MI  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dated this 28 day of June, 2023



Board Member  
Lower Platte North NRD

*Sabatka*

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  
12<sup>th</sup> day of June, 2023, for  
the following reason:

Had to take my wife to the ER  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dated this 29 day of June, \_\_\_\_\_.

*Reg Sabatka*  
Board Member  
Lower Platte North NRD

Lower Platte North NRD  
Dirt Sales

| Date   | Amount      | Total        | 60%          |
|--|-------------|--------------|--------------|
| 6/12/2018  | \$ 3,694.00 |              |              |
| 7/20/2018  | \$ 50.00    |              |              |
| 8/14/2028  | \$ 3,609.00 |              |              |
| 9/10/2018  | \$ 1,924.00 |              |              |
| 10/19/2018   | \$ 216.00   |              |              |
| 11/14/2018   | \$ 2,132.00 |              |              |
| 12/12/2018   | \$ 1,760.00 |              |              |
| 5/15/2019  | \$ 3,708.00 |              |              |
| 8/22/2019  | \$ 5,292.00 |              |              |
| 9/23/2019  | \$ 450.00   |              |              |
| 10/16/2019   | \$ 6,924.00 |              |              |
| 11/18/2019   | \$ 3,008.00 |              |              |
| 12/12/2019   | \$ 388.00   |              |              |
| 1/9/2020   | \$ 834.00   |              |              |
| 2/12/2020  | \$ 1,016.60 |              |              |
| 3/18/2020  | \$ 1,143.10 |              |              |
| 5/12/2020  | \$ 662.40   |              |              |
| 6/9/2020   | \$ 1,081.00 |              |              |
| 7/7/2020   | \$ 220.80   |              |              |
| 8/12/2020  | \$ 1,534.10 |              |              |
| 9/15/2020  | \$ 3,107.30 |              |              |
| 10/13/2020   | \$ 954.50   |              |              |
| 11/10/2020   | \$ 1,407.60 |              |              |
| 12/14/2020   | \$ 1,430.60 | \$ 46,547.00 | \$ 27,928.20 |
| 1/5/2021   | \$ 2,265.00 |              |              |
| 5/13/2021  | \$ 5,340.60 |              |              |
| 6/5/2021   | \$ 2,093.00 |              |              |
| 7/20/2021  | \$ 247.25   |              |              |
| 8/17/2021  | \$ 6,210.00 |              |              |
| 9/22/2021  | \$ 316.25   |              |              |
| 10/19/2021   | \$ 626.75   |              |              |
| 11/10/2021   | \$ 271.40   |              |              |
| 4/13/2022  | \$ 664.70   |              |              |
| 3/20/2023  | \$ 641.70   |              |              |
| 4/11/2023  | \$ 1,304.10 |              |              |
| <b>Total</b>   |             | \$ 17,715.75 | \$ 10,629.45 |
|  | Hay 2021    |              | \$ 6,241.09  |
|  | Hay 2022    |              | \$ 10,919.48 |
| 60% Reimbursement to DNR for Hay/Dirt Sales June 2018- December 2020           |             |              | \$ 27,790.02 |
| Payment to DNR \$44,293.50 (\$27,928.20 Dirt and \$16,365.30 Hay) - March 2021 |             |              |              |

## Lower Platte North NRD Lake Wanahoo Hay 2022

### Approx. 115 acres

#### Early Cutting Recreation Area

There were 21 acres hayed in Area "A" of Lake Wanahoo by one cooperater.

Area "A" – 78 bales @ 48 ton X Bid price \$88/ton = \$4,224.00

$\$4,224.00 \times .60 = \$2,534.40$  to NRC

#### Late Cutting Wildlife Areas

There were two areas "B" and "C" hayed by one cooperater. The cooperater used two different balers, round bales, and large square bales.

Area "B" is 26 acres minus 6 acres from the WRP (Snitily Wetland) that is 100% NRD. Area "B" is figured at 20 acres. Area "C" is 62 acres.

Area's "B" and "C" combined is 82 acres. Four tons was subtracted for the WRP area.

Area "B" & "C" – 196.833 ton for both large square bales and round bales.

$196.833 \text{ tons} \times \text{Bid price } \$71/\text{ton} = \$13,975.14$

$\$13,975.14 \times .60 = \$8,385.08$  to NRC

Early = \$ 2,534.40

Late = \$ 8,385.08

**NRC Total = \$10,919.48**

## Lower Platte North NRD Lake Wanahoo Hay 2021

### Approx. 80 acres

#### Early Cutting Recreation Area

There was 33.5 acres hayed by two cooperators on the recreation areas of Lake Wanahoo.

West Rec. Area – 59 bales @ 36.77 ton X Bid price \$86/ton = \$3,162.22  
 $\$3,162.22 \times .60 = \$1,897.33$  to NRC

East Rec. Area – 32 bales @ 24.37 ton X Bid price \$78.50/ton = \$1,913.05  
 $\$1,913.05 \times .60 = \$1,147.83$  to NRC

#### Late Cutting Wildlife Areas

There were two areas "A" and "B" with two cooperators. Area "A" is 20 acres minus 6 acres from the WRP (Snitily Wetland) that is 100% NRD. Area "A" is figured at 14 acres.

Area "B" is 27 acres.

Area "A" – 48 bales @34.61 ton. At 20 acres it equals 1.73 Tons/Acre.  
 $1.73 \text{ T/A} \times 14 \text{ acres} = 24.22 \times \$80/\text{ton} = \$1,937.60$   
 $\$1,937.60 \times .60 = \$1,162.56$  to NRC

Area "B" – 71 bales @39.87 ton x Bid price \$85/ton = \$3,388.95  
 $\$3,388.95 \times .60 = \$2,033.37$  to NRC

**Early = \$3,045.16**

**Late = \$3,195.93**

**NRC Total = \$6,241.09**

**Jill Breunig**

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**From:** Frank Pollard <pollard.flj@gmail.com> on behalf of Frank Pollard  
**Sent:** Monday, June 19, 2023 3:44 PM  
**To:** Eric Gottschalk; Ryan Chapman; Jill Breunig  
**Subject:** Resignation

Please use this email as official notice of my resignation after the July 10th Board Mtg. I will no longer be living in my Fremont District after July 14th. It has been an honor and a privilege serving on the NRD Board. I'm most proud of the staff and your commitment to our responsibilities. The mission to protect our environment and water is a tremendous responsibility. The friendships that have evolved over the years is something I shall always cherish.

Sincerely,  
Frank Pollard

June 29<sup>th</sup>, 2023  
Tyler Benal  
Lower Platte North NRD  
Water Resources Specialist

Dear Board of Directors and Lower Platte North NRD Staff,

This Letter is to inform you that I have accepted a new job and resigning from my current position with the Lower Platte North NRD. I want to personally thank all of you for the 10 years that I have been employed at Lower Platte North NRD. It has been a pleasure working with all of you and overall, a great learning experience. Thank you again for the opportunity and the connections that have been made over the past 10 years. This decision was not an easy one to make and the experience that I've gained throughout the past 10 years has made me a better person in more ways than I can count. My last day at the Lower Platte North NRD as a staffed employee will be July 13<sup>th</sup>, 2023. Take care everyone. Best wishes, Tyler Benal.

Financial Statements and Accountant's Compilation Report

**Lower Platte North Natural Resources District**

May 31, 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 May 31, 2023, and the related Statements of Activities for the month and eleven 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.

*HBE LLP*

Lincoln, Nebraska

June 30, 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<br>District<br>As of<br>05/31/2023 | Rural Water-Bruno<br>As of<br>05/31/2023 | Rural Water-Colon<br>As of<br>05/31/2023 | All Districts<br>As of<br>05/31/2023 |
|---|--|--|--|--------------------------------------|
| <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            | 700.00   | 0.00                                     | 0.00                                     | 700.00                               |
| 102001 - Cash - Union Bank                    | 165,768.63   | 0.00                                     | 0.00                                     | 165,768.63                           |
| 103000 - Cash - County Treasurer              | 284,762.80   | 0.00                                     | 0.00                                     | 284,762.80                           |
| 104000 - Cash - Education Building Res.       | 10,360.00  | 0.00                                     | 0.00                                     | 10,360.00                            |
| 111100 - Investments - NRD - NPAIT            | 2,403.85   | 0.00                                     | 0.00                                     | 2,403.85                             |
| 111105 - Union Bank STFIT                     | 3,463,245.43   | 0.00                                     | 0.00                                     | 3,463,245.43                         |
| <b>Total Cash and Cash Equivalents</b>        | <b>3,927,390.71</b>                                  | <b>60.00</b>                             | <b>90.00</b>                             | <b>3,927,540.71</b>                  |
| <b>Accounts Receivable, Net</b>               |  |  |  |                                      |
| <b>Accounts Receivable</b>                    |  |  |  |                                      |
| 105000 - Accounts Receivable                  | 2,836,918.08   | 7,498.02                                 | 9,418.28                                 | 2,853,834.38                         |
| 105060 - Due from Bruno Water Fund            | 208,860.59   | 0.00                                     | 0.00                                     | 208,860.59                           |
| 105070 - Due from Colon Water Fund            | 31,062.82  | 0.00                                     | 0.00                                     | 31,062.82                            |
| 109000 - Taxes Receivable                     | 1,386,291.15   | 0.00                                     | 0.00                                     | 1,386,291.15                         |
| <b>Total Accounts Receivable</b>              | <b>4,463,132.64</b>                                  | <b>7,498.02</b>                          | <b>9,418.28</b>                          | <b>4,480,048.94</b>                  |
| <b>Total Accounts Receivable, Net</b>         | <b>4,463,132.64</b>                                  | <b>7,498.02</b>                          | <b>9,418.28</b>                          | <b>4,480,048.94</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                     | 69,390.32  | 0.00                                     | 0.00                                     | 69,390.32                            |
| <b>Total Prepaid Expenses</b>                 | <b>69,390.32</b>                                     | <b>0.00</b>                              | <b>0.00</b>                              | <b>69,390.32</b>                     |
| <b>Other Current Assets</b>                   |  |  |  |                                      |
| 111225 - Investments - Borrow Fund - NPAIT    | 115,270.78   | 0.00                                     | 0.00                                     | 115,270.78                           |
| 111250 - Investments - Alliance GIS Project   | 7,818.88   | 0.00                                     | 0.00                                     | 7,818.88                             |
| 111450 - Investments - Elkhorn River Breakout | 136,979.94   | 0.00                                     | 0.00                                     | 136,979.94                           |
| 111550 - Investments - Elkhorn Breakout       | 2,784.39   | 0.00                                     | 0.00                                     | 2,784.39                             |
| 111600 - Investments - Wanahoo SRA            | 459,559.72   | 0.00                                     | 0.00                                     | 459,559.72                           |
| 111650 - Investments - Colon Reserve NPAIT    | 0.00   | 0.00                                     | 8,784.37                                 | 8,784.37                             |
| <b>Total Other Current Assets</b>             | <b>722,413.71</b>                                    | <b>0.00</b>                              | <b>8,784.37</b>                          | <b>731,198.08</b>                    |
| <b>Total Current Assets</b>                   | <b>9,182,327.38</b>                                  | <b>14,137.91</b>                         | <b>28,162.49</b>                         | <b>9,224,627.78</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                       | 28,660,908.50  | 0.00                                     | 0.00                                     | 28,660,908.50                        |
| 162500 - Land Improvements                    | 623,922.90   | 0.00                                     | 0.00                                     | 623,922.90                           |
| 163000 - Buildings                            | 1,103,017.14   | 0.00                                     | 0.00                                     | 1,103,017.14                         |
| 165000 - Machinery & Equipment                | 260,348.45   | 0.00                                     | 0.00                                     | 260,348.45                           |
| 165100 - Machinery & Equipment - O & M        | 190,238.38   | 0.00                                     | 0.00                                     | 190,238.38                           |
| 165200 - Machinery & Equipment - Water        | 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                   | 63,034.27  | 0.00                                     | 0.00                                     | 63,034.27                            |

See Accountant's Compilation Report

## Lower Platte North NRD Statements of Net Position

|   | Natural Resources<br>District<br>As of<br>05/31/2023 | Rural Water-Bruno<br>As of<br>05/31/2023 | Rural Water-Colon<br>As of<br>05/31/2023 | All Districts<br>As of<br>05/31/2023 |
|---|--|--|--|--------------------------------------|
| 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>41,768,523.36</b>                                 | <b>744,154.49</b>                        | <b>1,209,072.03</b>                      | <b>43,721,749.88</b>                 |
| <b>Accumulated Depreciation</b>             |  |  |  |                                      |
| 140228 - Accum Depr - Colon Loan Fees       | 0.00   | 0.00                                     | 750.08                                   | 750.08                               |
| 162900 - Accum Depr - Infra. & Land Imp.    | 4,090,723.02   | 0.00                                     | 0.00                                     | 4,090,723.02                         |
| 164000 - Accum Depr - Buildings             | 536,119.33   | 0.00                                     | 0.00                                     | 536,119.33                           |
| 165700 - Accum Depr - Water Line            | 0.00   | 141,369.68                               | 266,164.22                               | 407,533.90                           |
| 166000 - Accum Depr - Machinery & Equipment | 582,883.57   | 15,504.02                                | 23,255.94                                | 621,643.53                           |
| 168000 - Accum Depr - Auto & Truck          | 238,135.08   | 0.00                                     | 0.00                                     | 238,135.08                           |
| 169550 - Accum Depr - Master DB Water       | 89,670.20  | 0.00                                     | 0.00                                     | 89,670.20                            |
| 170000 - Accum Depr - Office Equipment      | 94,603.11  | 0.00                                     | 0.00                                     | 94,603.11                            |
| <b>Total Accumulated Depreciation</b>       | <b>5,632,134.31</b>                                  | <b>156,873.70</b>                        | <b>290,170.24</b>                        | <b>6,079,178.25</b>                  |
| <b>Total Property and Equipment</b>         | <b>36,136,389.05</b>                                 | <b>587,280.79</b>                        | <b>918,901.79</b>                        | <b>37,642,571.63</b>                 |
| <b>Total Assets</b>                         | <b>\$ 45,318,716.43</b>                              | <b>\$ 601,418.70</b>                     | <b>\$ 947,064.28</b>                     | <b>\$ 46,867,199.41</b>              |
| <b>Liabilities and Fund Balance</b>         |  |  |  |                                      |
| <b>Liabilities</b>                          |  |  |  |                                      |
| <b>Current Liabilities</b>                  |  |  |  |                                      |
| <b>Accounts Payable</b>                     |  |  |  |                                      |
| 201000 - Accounts Payable                   | 280,356.23   | 2,254.70                                 | 2,817.65                                 | 285,428.58                           |
| 201100 - Sewer Collections Payable          | 0.00   | 0.00                                     | 4,914.00                                 | 4,914.00                             |
| 202060 - Due to General Fund                | 0.00   | 208,860.59                               | 31,062.82                                | 239,923.41                           |
| <b>Total Accounts Payable</b>               | <b>280,356.23</b>                                    | <b>211,115.29</b>                        | <b>38,794.47</b>                         | <b>530,265.99</b>                    |
| <b>Accrued Liabilities</b>                  |  |  |  |                                      |
| 200700 - Colon RW Accrued Interest          | 0.00   | 0.00                                     | 749.20                                   | 749.20                               |
| 206001 - Accrued Compensated Absences       | 203,550.76   | 2,188.46                                 | 3,282.69                                 | 209,021.91                           |
| 207305 - Lodging Tax Czechland              | 134.68   | 0.00                                     | 0.00                                     | 134.68                               |
| 207306 - Sales Tax Payable Wanahoo          | 1,002.87   | 0.00                                     | 0.00                                     | 1,002.87                             |
| 207307 - Lodging Tax Wanahoo                | 911.70   | 0.00                                     | 0.00                                     | 911.70                               |
| <b>Total Accrued Liabilities</b>            | <b>205,600.01</b>                                    | <b>2,188.46</b>                          | <b>4,031.89</b>                          | <b>211,820.36</b>                    |
| <b>Other Current Liabilities</b>            |  |  |  |                                      |
| 204000 - Deposits                           | 0.00   | 400.00                                   | 2,800.00                                 | 3,200.00                             |
| 204500 - Deferred Income                    | 19,577.29  | 0.00                                     | 0.00                                     | 19,577.29                            |
| 204600 - Education Building Deposits        | 10,660.00  | 0.00                                     | 0.00                                     | 10,660.00                            |
| 207300 - Sales Tax Payable                  | 1,102.70   | 171.29                                   | 250.05                                   | 1,524.04                             |
| 207304 - Sales Tax Payable Czechland        | 146.16   | 0.00                                     | 0.00                                     | 146.16                               |
| 231000 - Permits Liability - DEE            | 458.00   | 0.00                                     | 0.00                                     | 458.00                               |
| <b>Total Other Current Liabilities</b>      | <b>31,944.15</b>                                     | <b>571.29</b>                            | <b>3,050.05</b>                          | <b>35,565.49</b>                     |
| <b>Total Current Liabilities</b>            | <b>517,900.39</b>                                    | <b>213,875.04</b>                        | <b>45,876.41</b>                         | <b>777,651.84</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>517,900.39</b>                                    | <b>213,875.04</b>                        | <b>71,808.85</b>                         | <b>803,584.28</b>                    |
| <b>Fund Balances</b>                        |  |  |  |                                      |

## Lower Platte North NRD Statements of Net Position

|   | Natural Resources<br>District<br>As of<br>05/31/2023 | Rural Water-Bruno<br>As of<br>05/31/2023 | Rural Water-Colon<br>As of<br>05/31/2023 | All Districts<br>As of<br>05/31/2023 |
|---|--|--|--|--------------------------------------|
| <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>                 |
| <b>Change in Net Position</b>             | <b>2,455,822.48</b>                                  | <b>(2,626.52)</b>                        | <b>(5,273.25)</b>                        | <b>2,447,922.71</b>                  |
| <b>Total Fund Balances</b>                | <b>44,800,816.04</b>                                 | <b>387,543.66</b>                        | <b>875,255.43</b>                        | <b>46,063,615.13</b>                 |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 45,318,716.43</b>                              | <b>\$ 601,418.70</b>                     | <b>\$ 947,064.28</b>                     | <b>\$ 46,867,199.41</b>              |

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

|   | Natural Resources<br>District<br>Month Ending<br>05/31/2023 | Rural Water-Bruno<br>Month Ending<br>05/31/2023 | Rural Water-Colon<br>Month Ending<br>05/31/2023 | All Districts<br>Month Ending<br>05/31/2023 |
|---|---|---|---|---|
| <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                 | 62,860.74   | 0.00  | 0.00  | 62,860.74                                   |
| 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                     | 93,368.41   | 0.00  | 0.00  | 93,368.41                                   |
| 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>\$ 156,229.15</b>  | <b>\$ 0.00</b>                                  | <b>\$ 0.00</b>                                  | <b>\$ 156,229.15</b>                        |
| <b>State Income</b>                           |   |   |   |   |
| 301203 - Motor Vehicle Pro-Rate               | 64.43   | 0.00  | 0.00  | 64.43                                       |
| 301309 - Water Sustainability Fund            | 6,507.30  | 0.00  | 0.00  | 6,507.30                                    |
| 301325 - JEDI Funding                         | 12,269.37   | 0.00  | 0.00  | 12,269.37                                   |
| 304100 - Lake Wanahoo - Other                 | 1,270.92  | 0.00  | 0.00  | 1,270.92                                    |
| <b>Total State Income</b>                     | <b>20,112.02</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>20,112.02</b>                            |
| <b>Local Income</b>                           |   |   |   |   |
| 304105 - Education Building Rent              | 525.00  | 0.00  | 0.00  | 525.00                                      |
| 304112 - Dirt Sales - Wanahoo                 | 493.48  | 0.00  | 0.00  | 493.48                                      |
| 304400 - Flow Meter Maint. Reimb.             | 2,016.00  | 0.00  | 0.00  | 2,016.00                                    |
| <b>Total Local Income</b>                     | <b>3,034.48</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>3,034.48</b>                             |
| <b>Rural Water Income</b>                     |   |   |   |   |
| 304240 - Water Sales                          | 0.00  | 5,089.75  | 5,802.45  | 10,892.20                                   |
| 304295 - Colon Sewer Fees                     | 0.00  | 0.00  | 2,457.00  | 2,457.00                                    |
| 304261 - Other Revenue                        | 0.00  | 4.83  | 68.50   | 73.33                                       |
| <b>Total Rural Water Income</b>               | <b>0.00</b>   | <b>5,094.58</b>                                 | <b>8,327.95</b>                                 | <b>13,422.53</b>                            |
| <b>Property Tax Income</b>                    |   |   |   |   |
| 305100 - General Fund Property Taxes-Boone    | 5.80  | 0.00  | 0.00  | 5.80  |
| 305200 - General Fund Property Taxes-Butler   | 84.85   | 0.00  | 0.00  | 84.85                                       |
| 305300 - General Fund Property Taxes-Colfax   | 423.54  | 0.00  | 0.00  | 423.54                                      |
| 305400 - General Fund Property Taxes-Dodge    | 183.88  | 0.00  | 0.00  | 183.88                                      |
| 305500 - General Fund Property Taxes-Madison  | 84.56   | 0.00  | 0.00  | 84.56                                       |
| 305600 - General Fund Property Taxes-Platte   | 2.05  | 0.00  | 0.00  | 2.05  |
| 305700 - General Fund Property Taxes-Saunders | 89.45   | 0.00  | 0.00  | 89.45                                       |
| <b>Total Property Tax Income</b>              | <b>874.13</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>874.13</b>                               |
| <b>Investment Income</b>                      |   |   |   |   |
| 311350 - Interest - NPAIT Elkhorn             | 11.94   | 0.00  | 0.00  | 11.94                                       |
| 311400 - Interest - NPAIT Wanahoo SRA         | 1,967.43  | 0.00  | 0.00  | 1,967.43                                    |
| 311450 - Interest Income-Elkhorn IPA          | 18.76   | 0.00  | 0.00  | 18.76                                       |
| 311500 - Interest - NPAIT NRD                 | 10.24   | 0.00  | 0.00  | 10.24                                       |
| 311600 - Interest - STFIT NRD                 | 13,264.16   | 0.00  | 0.00  | 13,264.16                                   |
| 311700 - Interest - UBT NRD                   | 96.78   | 0.00  | 0.00  | 96.78                                       |
| 304350 - Colon RW Interest - NPAIT            | 0.00  | 0.00  | 37.60   | 37.60                                       |
| <b>Total Investment Income</b>                | <b>15,369.31</b>  | <b>0.00</b>                                     | <b>37.60</b>                                    | <b>15,406.91</b>                            |
| <b>Miscellaneous Income</b>                   |   |   |   |   |
| 309100 - Sales - Trees                        | 15,025.50   | 0.00  | 0.00  | 15,025.50                                   |
| 309350 - Sales - Well Permits                 | 250.00  | 0.00  | 0.00  | 250.00                                      |
| 309360 - Sales - Sample Kits                  | 40.00   | 0.00  | 0.00  | 40.00                                       |
| 309400 - Sales - Other                        | 150.00  | 0.00  | 0.00  | 150.00                                      |
| 310000 - Chemigation Permits                  | 6,563.00  | 0.00  | 0.00  | 6,563.00                                    |
| 310200 - Czechland Camping Fees               | 2,008.38  | 0.00  | 0.00  | 2,008.38                                    |
| 310201 - Wanahoo Park Permits                 | 19,536.50   | 0.00  | 0.00  | 19,536.50                                   |
| 310202 - Lake Wanahoo Camping                 | 16,882.93   | 0.00  | 0.00  | 16,882.93                                   |
| 313000 - Miscellaneous Income                 | 2,148.67  | 0.00  | 0.00  | 2,148.67                                    |
| 315000 - RWD Administrative Fees              | 544.61  | 0.00  | 0.00  | 544.61                                      |
| 316000 - Employee/Director Reimb              | 192.77  | 0.00  | 0.00  | 192.77                                      |
| <b>Total Miscellaneous Income</b>             | <b>63,342.36</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>63,342.36</b>                            |

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

|   | Natural Resources<br>District<br>Month Ending<br>05/31/2023 | Rural Water-Bruno<br>Month Ending<br>05/31/2023 | Rural Water-Colon<br>Month Ending<br>05/31/2023 | All Districts<br>Month Ending<br>05/31/2023 |
|---|---|---|---|---|
| <b>Total Income</b>                               | <b>258,961.45</b>   | <b>5,094.58</b>                                 | <b>8,365.55</b>                                 | <b>272,421.58</b>                           |
| <b>Expenses</b>                                   |   |   |   |   |
| <b>Administration Expenses</b>                    |   |   |   |   |
| <b>Dues &amp; Membership</b>                      |   |   |   |   |
| 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>2,758.25</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>2,758.25</b>                             |
| <b>Fees and Licenses</b>                          |   |   |   |   |
| 410304 - NRD Union Bank Fees                      | 44.56   | 0.00  | 0.00  | 44.56                                       |
| <b>Total Fees and Licenses</b>                    | <b>44.56</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>44.56</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                            | 422.29  | 0.00  | 0.00  | 422.29                                      |
| <b>Total Legal Notices</b>                        | <b>422.29</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>422.29</b>                               |
| <b>Maintenance Contracts</b>                      |   |   |   |   |
| 410800 - Maintenance Contracts                    | 397.42  | 0.00  | 0.00  | 397.42                                      |
| <b>Total Maintenance Contracts</b>                | <b>397.42</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>397.42</b>                               |
| <b>Office Supply &amp; Expense</b>                |   |   |   |   |
| 410902 - Office Supplies & Equip                  | 108.91  | 0.00  | 0.00  | 108.91                                      |
| <b>Total Office Supply &amp; Expense</b>          | <b>108.91</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>108.91</b>                               |
| <b>Computer Supply &amp; Expense</b>              |   |   |   |   |
| 411002 - Computer Consultant                      | 595.00  | 0.00  | 0.00  | 595.00                                      |
| 411004 - Computer Software                        | 2,522.02  | 0.00  | 0.00  | 2,522.02                                    |
| 411006 - Email                                    | 248.40  | 0.00  | 0.00  | 248.40                                      |
| 411012 - Website Design & Hosting                 | 300.00  | 0.00  | 0.00  | 300.00                                      |
| <b>Total Computer Supply &amp; Expense</b>        | <b>3,665.42</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>3,665.42</b>                             |
| <b>Postage</b>                                    |   |   |   |   |
| 411200 - Postage                                  | 9.80  | 0.00  | 0.00  | 9.80  |
| <b>Total Postage</b>                              | <b>9.80</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>9.80</b>                                 |
| <b>Professional Services</b>                      |   |   |   |   |
| 411301 - Prof Serv-Accounting                     | 6,750.00  | 0.00  | 0.00  | 6,750.00                                    |
| 411304 - Prof Serv-Legal - General                | 500.00  | 0.00  | 0.00  | 500.00                                      |
| 411311 - Washington Expense                       | 2,100.00  | 0.00  | 0.00  | 2,100.00                                    |
| <b>Total Professional Services</b>                | <b>9,350.00</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>9,350.00</b>                             |
| <b>Telephone Expense</b>                          |   |   |   |   |
| 411601 - Telephone - Cellular                     | 895.86  | 0.00  | 0.00  | 895.86                                      |
| 411602 - Local Phone & Internet                   | 721.21  | 0.00  | 0.00  | 721.21                                      |
| <b>Total Telephone Expense</b>                    | <b>1,617.07</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>1,617.07</b>                             |
| <b>Utilities</b>                                  |   |   |   |   |
| 411700 - Utilities Expense                        | 484.97  | 0.00  | 0.00  | 484.97                                      |
| <b>Total Utilities</b>                            | <b>484.97</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>484.97</b>                               |
| <b>Total Administration Expenses</b>              | <b>27,169.44</b>  | <b>0.00</b>                                     | <b>93.65</b>                                    | <b>27,263.09</b>                            |
| <b>Information &amp; Education Expenses</b>       |   |   |   |   |
| <b>Education</b>                                  |   |   |   |   |
| 420106 - Miscellaneous Education Expense          | 5.35  | 0.00  | 0.00  | 5.35  |
| 420108 - Spring Conservation Sensation            | 942.12  | 0.00  | 0.00  | 942.12                                      |
| 420109 - Education Outreach                       | 660.64  | 0.00  | 0.00  | 660.64                                      |
| <b>Total Education</b>                            | <b>1,608.11</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>1,608.11</b>                             |
| <b>Information</b>                                |   |   |   |   |
| 420209 - Ktic Ad                                  | 217.00  | 0.00  | 0.00  | 217.00                                      |
| 420211 - E-Ads                                    | 140.00  | 0.00  | 0.00  | 140.00                                      |
| <b>Total Information</b>                          | <b>357.00</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>357.00</b>                               |
| <b>Total Information &amp; Education Expenses</b> | <b>1,965.11</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>1,965.11</b>                             |
| <b>Operation &amp; Maintenance</b>                |   |   |   |   |
| <b>Auto and Truck</b>                             |   |   |   |   |

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

|  | Natural Resources<br>District<br>Month Ending<br>05/31/2023 | Rural Water-Bruno<br>Month Ending<br>05/31/2023 | Rural Water-Colon<br>Month Ending<br>05/31/2023 | All Districts<br>Month Ending<br>05/31/2023 |
|--|---|---|---|---|
| 430101 - Auto & Truck Gas                | 2,009.94  | 0.00  | 0.00  | 2,009.94                                    |
| 430102 - Auto & Truck R&M                | 371.41  | 0.00  | 0.00  | 371.41                                      |
| <b>Total Auto and Truck</b>              | <b>2,381.35</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>2,381.35</b>                             |
| <b>Building Maintenance</b>              |   |   |   |   |
| 430202 - Office Cleaning                 | 517.50  | 0.00  | 0.00  | 517.50                                      |
| 430203 - Garbage Maintenance             | 83.44   | 0.00  | 0.00  | 83.44                                       |
| <b>Total Building Maintenance</b>        | <b>600.94</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>600.94</b>                               |
| <b>Operation and Maintenance</b>         |   |   |   |   |
| 430401 - Czechland & Homestead           | 320.30  | 0.00  | 0.00  | 320.30                                      |
| 430402 - Equipment Upkeep                | 791.68  | 0.00  | 0.00  | 791.68                                      |
| 430403 - Operation & Maintenance         | 271.98  | 0.00  | 0.00  | 271.98                                      |
| 430406 - Wanahoo Park Operation          | 2,852.56  | 0.00  | 0.00  | 2,852.56                                    |
| 430408 - Wanahoo Rec Mgmt                | 3,866.73  | 0.00  | 0.00  | 3,866.73                                    |
| 430409 - Lake Wanahoo Education Building | 712.59  | 0.00  | 0.00  | 712.59                                      |
| <b>Total Operation and Maintenance</b>   | <b>8,815.84</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>8,815.84</b>                             |
| <b>Other</b>                             |   |   |   |   |
| 430802 - Stock For Resale - Trees        | 8,543.98  | 0.00  | 0.00  | 8,543.98                                    |
| 430803 - Lower Platte Weed Mgmt Area     | 30,000.00   | 0.00  | 0.00  | 30,000.00                                   |
| 430804 - O&M One-Call Services           | 8.95  | 0.00  | 0.00  | 8.95  |
| <b>Total Other</b>                       | <b>38,552.93</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>38,552.93</b>                            |
| <b>Total Operation &amp; Maintenance</b> | <b>50,351.06</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>50,351.06</b>                            |
| <b>Personnel Expenses</b>                |   |   |   |   |
| <b>Director Expense</b>                  |   |   |   |   |
| 440101 - Director Meeting Expense        | 360.39  | 0.00  | 0.00  | 360.39                                      |
| <b>Total Director Expense</b>            | <b>360.39</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>360.39</b>                               |
| <b>Employee Benefits</b>                 |   |   |   |   |
| 440301 - Dental Insurance                | 1,721.02  | 0.00  | 0.00  | 1,721.02                                    |
| 440302 - Health Insurance                | 32,030.95   | 0.00  | 0.00  | 32,030.95                                   |
| 440303 - Retirement Benefit - 414H       | 5,206.32  | 0.00  | 0.00  | 5,206.32                                    |
| 440304 - Retirement Benefit - 457 Plan   | 463.67  | 0.00  | 0.00  | 463.67                                      |
| 440306 - Workmans Comp Benefit           | 964.34  | 0.00  | 0.00  | 964.34                                      |
| 440307 - Employee Benefits - Other       | 17.72   | 0.00  | 0.00  | 17.72                                       |
| 440309 - Flexible Spending Fee           | 27.00   | 0.00  | 0.00  | 27.00                                       |
| <b>Total Employee Benefits</b>           | <b>40,431.02</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>40,431.02</b>                            |
| <b>Payroll Taxes</b>                     |   |   |   |   |
| 440401 - FICA - ER                       | 5,405.28  | 0.00  | 0.00  | 5,405.28                                    |
| 440402 - Medicare - ER                   | 1,264.14  | 0.00  | 0.00  | 1,264.14                                    |
| <b>Total Payroll Taxes</b>               | <b>6,669.42</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>6,669.42</b>                             |
| <b>Personnel Expense</b>                 |   |   |   |   |
| 440501 - Personnel Meeting Exp           | 592.73  | 0.00  | 0.00  | 592.73                                      |
| 440502 - Personnel Mileage Exp           | 47.17   | 0.00  | 0.00  | 47.17                                       |
| 440504 - Personnel Uniform Exp           | 346.00  | 0.00  | 0.00  | 346.00                                      |
| <b>Total Personnel Expense</b>           | <b>985.90</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>985.90</b>                               |
| <b>Salaries</b>                          |   |   |   |   |
| 440601 - Salaries - Administration       | 15,994.64   | 0.00  | 0.00  | 15,994.64                                   |
| 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           | 12,827.05   | 0.00  | 0.00  | 12,827.05                                   |
| 440606 - NRCS Support                    | 14,296.60   | 0.00  | 0.00  | 14,296.60                                   |
| 440607 - Salaries - Projects             | 7,735.60  | 0.00  | 0.00  | 7,735.60                                    |
| 440608 - Salaries - Water                | 26,452.09   | 0.00  | 0.00  | 26,452.09                                   |
| 440616 - Lake Wanahoo Park Op.           | 9,251.28  | 0.00  | 0.00  | 9,251.28                                    |
| <b>Total Salaries</b>                    | <b>95,773.62</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>95,773.62</b>                            |
| <b>Total Personnel Expenses</b>          | <b>144,220.35</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>144,220.35</b>                           |
| <b>Projects Expenses</b>                 |   |   |   |   |
| <b>Other Projects</b>                    |   |   |   |   |
| 450711 - Bailey Levee                    | 442.50  | 0.00  | 0.00  | 442.50                                      |
| <b>Total Other Projects</b>              | <b>442.50</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>442.50</b>                               |
| <b>Total Projects Expenses</b>           | <b>442.50</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>442.50</b>                               |
| <b>Water Expenses</b>                    |   |   |   |   |
| <b>Groundwater Management Plan</b>       |   |   |   |   |
| 460110 - Basin Wide Water Plan           | 833.33  | 0.00  | 0.00  | 833.33                                      |
| 460111 - Flow Meter Maintenance          | 23,876.00   | 0.00  | 0.00  | 23,876.00                                   |
| <b>Total Groundwater Management Plan</b> | <b>24,709.33</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>24,709.33</b>                            |

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

|   | Natural Resources<br>District<br>Month Ending<br>05/31/2023 | Rural Water-Bruno<br>Month Ending<br>05/31/2023 | Rural Water-Colon<br>Month Ending<br>05/31/2023 | All Districts<br>Month Ending<br>05/31/2023 |
|---|---|---|---|---|
| <b>Groundwater Programs</b>                     |   |   |   |   |
| 460204 - GW Quality Program                     | 32.00   | 0.00  | 0.00  | 32.00                                       |
| 460206 - Monitoring Wells                       | 5,927.78  | 0.00  | 0.00  | 5,927.78                                    |
| 460213 - GW Memberships and Subscriptions       | 657.50  | 0.00  | 0.00  | 657.50                                      |
| <b>Total Groundwater Programs</b>               | <b>6,617.28</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>6,617.28</b>                             |
| <b>Special Projects</b>                         |   |   |   |   |
| 460504 - ENWRA                                  | 2,500.00  | 0.00  | 0.00  | 2,500.00                                    |
| 460520 - NET Grant                              | 10,845.50   | 0.00  | 0.00  | 10,845.50                                   |
| <b>Total Special Projects</b>                   | <b>13,345.50</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>13,345.50</b>                            |
| <b>Land Treatment</b>                           |   |   |   |   |
| 450803 - Shell Creek Watershed Plan 319         | 2,088.41  | 0.00  | 0.00  | 2,088.41                                    |
| <b>Total Land Treatment</b>                     | <b>2,088.41</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>2,088.41</b>                             |
| <b>Total Water Expenses</b>                     | <b>46,760.52</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>46,760.52</b>                            |
| <b>Rural Water District Expenses</b>            |   |   |   |   |
| 570201 - Water Purchase                         | 0.00  | 2,125.91  | 1,274.32  | 3,400.23                                    |
| 570204 - Testing                                | 0.00  | 15.00   | 15.00   | 30.00                                       |
| 570207 - Other Expenses                         | 0.00  | 0.00  | 28.76   | 28.76                                       |
| 570208 - Lpnrnd Adm. Fee                        | 0.00  | 254.49  | 290.12  | 544.61                                      |
| 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  | 86.64   | 126.11  | 212.75                                      |
| 570216 - ER Medicare Tax                        | 0.00  | 20.26   | 29.49   | 49.75                                       |
| 570217 - Salaries                               | 0.00  | 590.58  | 947.95  | 1,538.53                                    |
| 570219 - Fees And Licenses                      | 0.00  | 17.13   | 25.68   | 42.81                                       |
| 570220 - Rural Water One-Call                   | 0.00  | 1.79  | 3.58  | 5.37  |
| 570223 - Rural Water Gasoline                   | 0.00  | 50.93   | 53.56   | 104.49                                      |
| 570308 - Colon Meter House Expense              | 0.00  | 0.00  | 105.15  | 105.15                                      |
| 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>3,461.62</b>                                 | <b>5,805.05</b>                                 | <b>9,266.67</b>                             |
| <b>Capital Expenditures - Small Items</b>       |   |   |   |   |
| 480105 - Capital Outlay Small Items (Equipment) | 1,153.14  | 0.00  | 0.00  | 1,153.14                                    |
| <b>Total Capital Expenditures - Small Items</b> | <b>1,153.14</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>1,153.14</b>                             |
| <b>Depreciation Expense</b>                     |   |   |   |   |
| <b>Depreciation</b>                             |   |   |   |   |
| 908000 - Depreciation Expense                   | 40,610.20   | 705.35  | 1,474.07  | 42,789.62                                   |
| 908350 - Amortization Expense - Colon           | 0.00  | 0.00  | 4.17  | 4.17  |
| <b>Total Depreciation</b>                       | <b>40,610.20</b>  | <b>705.35</b>                                   | <b>1,478.24</b>                                 | <b>42,793.79</b>                            |
| <b>Total Depreciation Expense</b>               | <b>40,610.20</b>  | <b>705.35</b>                                   | <b>1,478.24</b>                                 | <b>42,793.79</b>                            |
| <b>Total Expenses</b>                           | <b>312,672.32</b>   | <b>4,166.97</b>                                 | <b>7,376.94</b>                                 | <b>324,216.23</b>                           |
| <b>Total Change in Net Position</b>             | <b>\$ (53,710.87)</b>                                       | <b>\$ 927.61</b>                                | <b>\$ 988.61</b>                                | <b>\$ (51,794.65)</b>                       |

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

|   | Natural Resources<br>District<br>Year To Date<br>05/31/2023 | Rural Water-Bruno<br>Year To Date<br>05/31/2023 | Rural Water-Colon<br>Year To Date<br>05/31/2023 | All Districts<br>Year To Date<br>05/31/2023 |
|---|---|---|---|---|
| <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                 | 488,720.51  | 0.00  | 0.00  | 488,720.51                                  |
| 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                   | 508,415.53  | 0.00  | 0.00  | 508,415.53                                  |
| 303962 - NEMA - Flood Funds                   | 0.00  | 0.00  | 0.00  | 0.00  |
| 303963 - FEMA - 428 Funds                     | 111,796.32  | 0.00  | 0.00  | 111,796.32                                  |
| 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>\$ 1,080,933.32</b>                                      | <b>\$ 0.00</b>                                  | <b>\$ 0.00</b>                                  | <b>\$ 1,080,933.32</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               | 7,002.74  | 0.00  | 0.00  | 7,002.74                                    |
| 301309 - Water Sustainability Fund            | 12,721.74   | 0.00  | 0.00  | 12,721.74                                   |
| 301310 - Shell Creek NET                      | 1,353.38  | 0.00  | 0.00  | 1,353.38                                    |
| 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                         | 135,227.41  | 0.00  | 0.00  | 135,227.41                                  |
| 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  | (937.84)  | 0.00  | 0.00  | (937.84)                                    |
| 304100 - Lake Wanahoo - Other                 | 23,631.45   | 0.00  | 0.00  | 23,631.45                                   |
| <b>Total State Income</b>                     | <b>346,028.31</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>346,028.31</b>                           |
| <b>Local Income</b>                           |   |   |   |   |
| 304105 - Education Building Rent              | 15,730.00   | 0.00  | 0.00  | 15,730.00                                   |
| 304112 - Dirt Sales - Wanahoo                 | 5,412.18  | 0.00  | 0.00  | 5,412.18                                    |
| 304400 - Flow Meter Maint. Reimb.             | 2,036.00  | 0.00  | 0.00  | 2,036.00                                    |
| 304500 - JWMAB                                | 29,640.00   | 0.00  | 0.00  | 29,640.00                                   |
| <b>Total Local Income</b>                     | <b>52,818.18</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>52,818.18</b>                            |
| <b>Rural Water Income</b>                     |   |   |   |   |
| 304240 - Water Sales                          | 0.00  | 44,684.05                                       | 51,210.10                                       | 95,894.15                                   |
| 304295 - Colon Sewer Fees                     | 0.00  | 0.00  | 26,793.00                                       | 26,793.00                                   |
| 304261 - Other Revenue                        | 0.00  | 48.54   | 2,261.66  | 2,310.20                                    |
| <b>Total Rural Water Income</b>               | <b>0.00</b>   | <b>44,732.59</b>                                | <b>80,264.76</b>                                | <b>124,997.35</b>                           |
| <b>Property Tax Income</b>                    |   |   |   |   |
| 305100 - General Fund Property Taxes-Boone    | 114,968.83  | 0.00  | 0.00  | 114,968.83                                  |
| 305200 - General Fund Property Taxes-Butler   | 397,020.20  | 0.00  | 0.00  | 397,020.20                                  |
| 305300 - General Fund Property Taxes-Colfax   | 330,146.85  | 0.00  | 0.00  | 330,146.85                                  |
| 305400 - General Fund Property Taxes-Dodge    | 1,114,866.90  | 0.00  | 0.00  | 1,114,866.90                                |
| 305500 - General Fund Property Taxes-Madison  | 50,449.66   | 0.00  | 0.00  | 50,449.66                                   |
| 305600 - General Fund Property Taxes-Platte   | 463,431.03  | 0.00  | 0.00  | 463,431.03                                  |
| 305700 - General Fund Property Taxes-Saunders | 1,274,810.79  | 0.00  | 0.00  | 1,274,810.79                                |
| <b>Total Property Tax Income</b>              | <b>3,745,694.26</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>3,745,694.26</b>                         |
| <b>Investment Income</b>                      |   |   |   |   |
| 311350 - Interest - NPAIT Elkhorn             | 89.70   | 0.00  | 0.00  | 89.70                                       |
| 311400 - Interest - NPAIT Wanahoo SRA         | 13,817.67   | 0.00  | 0.00  | 13,817.67                                   |
| 311450 - Interest Income-Elkhorn IPA          | 196.71  | 0.00  | 0.00  | 196.71                                      |
| 311500 - Interest - NPAIT NRD                 | 77.43   | 0.00  | 0.00  | 77.43                                       |
| 311600 - Interest - STFIT NRD                 | 92,118.62   | 0.00  | 0.00  | 92,118.62                                   |
| 311700 - Interest - UBT NRD                   | 790.49  | 0.00  | 0.00  | 790.49                                      |
| 304350 - Colon RW Interest - NPAIT            | 0.00  | 0.00  | 282.79  | 282.79                                      |
| <b>Total Investment Income</b>                | <b>107,090.62</b>   | <b>0.00</b>                                     | <b>282.79</b>                                   | <b>107,373.41</b>                           |
| <b>Miscellaneous Income</b>                   |   |   |   |   |
| 309100 - Sales - Trees                        | 17,245.25   | 0.00  | 0.00  | 17,245.25                                   |
| 309350 - Sales - Well Permits                 | 2,650.00  | 0.00  | 0.00  | 2,650.00                                    |
| 309360 - Sales - Sample Kits                  | 3,410.00  | 0.00  | 0.00  | 3,410.00                                    |

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

|  | Natural Resources<br>District<br>Year To Date<br>05/31/2023 | Rural Water-Bruno<br>Year To Date<br>05/31/2023 | Rural Water-Colon<br>Year To Date<br>05/31/2023 | All Districts<br>Year To Date<br>05/31/2023 |
|--|---|---|---|---|
| 309400 - Sales - Other                     | 3,620.00  | 0.00  | 0.00  | 3,620.00                                    |
| 309500 - Equipment Rent                    | 3,870.30  | 0.00  | 0.00  | 3,870.30                                    |
| 309600 - Game & Park Permit Sales          | 28.70   | 0.00  | 0.00  | 28.70                                       |
| 310000 - Chemigation Permits               | 17,069.00   | 0.00  | 0.00  | 17,069.00                                   |
| 310100 - Check Valve Sales                 | 302.34  | 0.00  | 0.00  | 302.34                                      |
| 310200 - Czechland Camping Fees            | 8,601.84  | 0.00  | 0.00  | 8,601.84                                    |
| 310201 - Wanahoo Park Permits              | 80,410.53   | 0.00  | 0.00  | 80,410.53                                   |
| 310202 - Lake Wanahoo Camping              | 104,404.13  | 0.00  | 0.00  | 104,404.13                                  |
| 313000 - Miscellaneous Income              | 26,158.41   | 0.00  | 0.00  | 26,158.41                                   |
| 315000 - RWD Administrative Fees           | 4,794.73  | 0.00  | 0.00  | 4,794.73                                    |
| 316000 - Employee/Director Reimb           | 378.42  | 0.00  | 0.00  | 378.42                                      |
| 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>273,953.28</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>273,953.28</b>                           |
| <b>Total Income</b>                        | <b>5,606,517.97</b>   | <b>44,732.59</b>                                | <b>80,547.55</b>                                | <b>5,731,798.11</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          | 1,184.00  | 0.00  | 0.00  | 1,184.00                                    |
| 410203 - Dues - NARD                       | 28,612.35   | 0.00  | 0.00  | 28,612.35                                   |
| 410204 - Dues - NWRA                       | 1,950.00  | 0.00  | 0.00  | 1,950.00                                    |
| 410205 - Dues & Membership - Other         | 1,949.90  | 0.00  | 0.00  | 1,949.90                                    |
| <b>Total Dues &amp; Membership</b>         | <b>33,916.25</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>33,916.25</b>                            |
| <b>Fees and Licenses</b>                   |   |   |   |   |
| 410302 - NRD Fees And Licenses             | 35,167.05   | 0.00  | 0.00  | 35,167.05                                   |
| 410304 - NRD Union Bank Fees               | 440.62  | 0.00  | 0.00  | 440.62                                      |
| <b>Total Fees and Licenses</b>             | <b>35,607.67</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>35,607.67</b>                            |
| <b>Insurance</b>                           |   |   |   |   |
| 410501 - Insurance-Auto                    | 10,829.39   | 0.00  | 0.00  | 10,829.39                                   |
| 410502 - Insurance-Errors & Omissions      | 5,810.12  | 0.00  | 0.00  | 5,810.12                                    |
| 410504 - Insurance-Liability               | 58,663.62   | 0.00  | 0.00  | 58,663.62                                   |
| 410505 - Insurance-Property                | 17,838.64   | 0.00  | 0.00  | 17,838.64                                   |
| <b>Total Insurance</b>                     | <b>93,141.77</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>93,141.77</b>                            |
| <b>Interest Expense</b>                    |   |   |   |   |
| 410600 - Interest Expense                  | 0.00  | 0.00  | 1,030.04  | 1,030.04                                    |
| <b>Total Interest Expense</b>              | <b>0.00</b>   | <b>0.00</b>                                     | <b>1,030.04</b>                                 | <b>1,030.04</b>                             |
| <b>Legal Notices</b>                       |   |   |   |   |
| 410701 - Legal Notices                     | 2,652.00  | 0.00  | 0.00  | 2,652.00                                    |
| <b>Total Legal Notices</b>                 | <b>2,652.00</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>2,652.00</b>                             |
| <b>Maintenance Contracts</b>               |   |   |   |   |
| 410800 - Maintenance Contracts             | 4,638.64  | 0.00  | 0.00  | 4,638.64                                    |
| <b>Total Maintenance Contracts</b>         | <b>4,638.64</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>4,638.64</b>                             |
| <b>Office Supply &amp; Expense</b>         |   |   |   |   |
| 410901 - Copier Supplies                   | 568.89  | 0.00  | 0.00  | 568.89                                      |
| 410902 - Office Supplies & Equip           | 2,362.03  | 0.00  | 0.00  | 2,362.03                                    |
| 410903 - Franklin Supplies                 | 170.31  | 0.00  | 0.00  | 170.31                                      |
| 410904 - Letterhead, Envelopes & Forms     | 893.43  | 0.00  | 0.00  | 893.43                                      |
| 410905 - Reference Books                   | 645.99  | 0.00  | 0.00  | 645.99                                      |
| 410906 - Office Expense - Other            | 1,572.10  | 0.00  | 0.00  | 1,572.10                                    |
| <b>Total Office Supply &amp; Expense</b>   | <b>6,212.75</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>6,212.75</b>                             |
| <b>Computer Supply &amp; Expense</b>       |   |   |   |   |
| 411002 - Computer Consultant               | 1,395.00  | 0.00  | 0.00  | 1,395.00                                    |
| 411003 - Computer Repairs & Parts          | 574.51  | 0.00  | 0.00  | 574.51                                      |
| 411004 - Computer Software                 | 8,236.59  | 0.00  | 0.00  | 8,236.59                                    |
| 411006 - Email                             | 1,927.22  | 0.00  | 0.00  | 1,927.22                                    |
| 411011 - Computers & Equipment             | 6,047.83  | 0.00  | 0.00  | 6,047.83                                    |
| 411012 - Website Design & Hosting          | 300.00  | 0.00  | 0.00  | 300.00                                      |
| <b>Total Computer Supply &amp; Expense</b> | <b>18,481.15</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>18,481.15</b>                            |
| <b>Postage</b>                             |   |   |   |   |
| 411200 - Postage                           | 4,215.25  | 0.00  | 0.00  | 4,215.25                                    |

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

|   | Natural Resources<br>District<br>Year To Date<br>05/31/2023 | Rural Water-Bruno<br>Year To Date<br>05/31/2023 | Rural Water-Colon<br>Year To Date<br>05/31/2023 | All Districts<br>Year To Date<br>05/31/2023 |
|---|---|---|---|---|
| <b>Total Postage</b>                              | <b>4,215.25</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>4,215.25</b>                             |
| <b>Professional Services</b>                      |   |   |   |   |
| 411301 - Prof Serv-Accounting                     | 74,250.00   | 0.00  | 0.00  | 74,250.00                                   |
| 411302 - Prof Serv-Annual Audit                   | 13,250.00   | 0.00  | 0.00  | 13,250.00                                   |
| 411304 - Prof Serv-Legal - General                | 6,426.50  | 0.00  | 0.00  | 6,426.50                                    |
| 411311 - Washington Expense                       | 22,900.00   | 0.00  | 0.00  | 22,900.00                                   |
| <b>Total Professional Services</b>                | <b>116,826.50</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>116,826.50</b>                           |
| <b>Rent Expense</b>                               |   |   |   |   |
| 411400 - Rent Expense                             | 1,370.88  | 0.00  | 0.00  | 1,370.88                                    |
| <b>Total Rent Expense</b>                         | <b>1,370.88</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>1,370.88</b>                             |
| <b>Support to Organizations</b>                   |   |   |   |   |
| 411502 - R C & D Organizations                    | 350.00  | 0.00  | 0.00  | 350.00                                      |
| <b>Total Support to Organizations</b>             | <b>350.00</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>350.00</b>                               |
| <b>Telephone Expense</b>                          |   |   |   |   |
| 411601 - Telephone - Cellular                     | 10,800.42   | 0.00  | 0.00  | 10,800.42                                   |
| 411602 - Local Phone & Internet                   | 7,615.48  | 0.00  | 0.00  | 7,615.48                                    |
| 411605 - Director iPad Cell Service               | 361.60  | 0.00  | 0.00  | 361.60                                      |
| <b>Total Telephone Expense</b>                    | <b>18,777.50</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>18,777.50</b>                            |
| <b>Utilities</b>                                  |   |   |   |   |
| 411700 - Utilities Expense                        | 8,765.14  | 0.00  | 0.00  | 8,765.14                                    |
| <b>Total Utilities</b>                            | <b>8,765.14</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>8,765.14</b>                             |
| <b>Total Administration Expenses</b>              | <b>346,343.50</b>   | <b>0.00</b>                                     | <b>1,030.04</b>                                 | <b>347,373.54</b>                           |
| <b>Information &amp; Education Expenses</b>       |   |   |   |   |
| <b>Education</b>                                  |   |   |   |   |
| 420103 - Land & Range Judging Contest             | 2,140.37  | 0.00  | 0.00  | 2,140.37                                    |
| 420104 - Outdoor Classrooms                       | 126.71  | 0.00  | 0.00  | 126.71                                      |
| 420106 - Miscellaneous Education Expense          | 369.55  | 0.00  | 0.00  | 369.55                                      |
| 420108 - Spring Conservation Sensation            | 1,655.24  | 0.00  | 0.00  | 1,655.24                                    |
| 420109 - Education Outreach                       | 2,993.06  | 0.00  | 0.00  | 2,993.06                                    |
| <b>Total Education</b>                            | <b>7,284.93</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>7,284.93</b>                             |
| <b>Information</b>                                |   |   |   |   |
| 420201 - Annual Report/Viaduct                    | 14,060.05   | 0.00  | 0.00  | 14,060.05                                   |
| 420202 - Books And Pamphlets                      | 15.00   | 0.00  | 0.00  | 15.00                                       |
| 420203 - Expositions And Display                  | 792.41  | 0.00  | 0.00  | 792.41                                      |
| 420208 - Miscellaneous                            | 360.00  | 0.00  | 0.00  | 360.00                                      |
| 420209 - Ktic Ad                                  | 2,305.00  | 0.00  | 0.00  | 2,305.00                                    |
| 420211 - E-Ads                                    | 1,540.00  | 0.00  | 0.00  | 1,540.00                                    |
| 420212 - TV Promotion                             | 2,020.00  | 0.00  | 0.00  | 2,020.00                                    |
| <b>Total Information</b>                          | <b>21,092.46</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>21,092.46</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             | 1,641.89  | 0.00  | 0.00  | 1,641.89                                    |
| 420410 - Continuing Ed - I&E Dept                 | 192.00  | 0.00  | 0.00  | 192.00                                      |
| <b>Total Other</b>                                | <b>5,243.20</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>5,243.20</b>                             |
| <b>Total Information &amp; Education Expenses</b> | <b>33,620.59</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>33,620.59</b>                            |
| <b>Operation &amp; Maintenance</b>                |   |   |   |   |
| <b>Auto and Truck</b>                             |   |   |   |   |
| 430101 - Auto & Truck Gas                         | 20,304.44   | 0.00  | 0.00  | 20,304.44                                   |
| 430102 - Auto & Truck R&M                         | 3,273.65  | 0.00  | 0.00  | 3,273.65                                    |
| <b>Total Auto and Truck</b>                       | <b>23,578.09</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>23,578.09</b>                            |
| <b>Building Maintenance</b>                       |   |   |   |   |
| 430201 - Bldg Maintenance                         | 991.91  | 0.00  | 0.00  | 991.91                                      |
| 430202 - Office Cleaning                          | 5,520.00  | 0.00  | 0.00  | 5,520.00                                    |
| 430203 - Garbage Maintenance                      | 987.98  | 0.00  | 0.00  | 987.98                                      |
| <b>Total Building Maintenance</b>                 | <b>7,499.89</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>7,499.89</b>                             |
| <b>Operation and Maintenance</b>                  |   |   |   |   |
| 430401 - Czechland & Homestead                    | 4,623.49  | 0.00  | 0.00  | 4,623.49                                    |
| 430402 - Equipment Upkeep                         | 8,137.27  | 0.00  | 0.00  | 8,137.27                                    |
| 430403 - Operation & Maintenance                  | 115,800.43  | 0.00  | 0.00  | 115,800.43                                  |
| 430404 - Tree Supplies                            | 234.52  | 0.00  | 0.00  | 234.52                                      |
| 430406 - Wanahoo Park Operation                   | 15,820.38   | 0.00  | 0.00  | 15,820.38                                   |
| 430407 - Monitoring Wanahoo Dam                   | 10,210.71   | 0.00  | 0.00  | 10,210.71                                   |
| 430408 - Wanahoo Rec Mgmt                         | 43,889.39   | 0.00  | 0.00  | 43,889.39                                   |
| 430409 - Lake Wanahoo Education Building          | 8,356.43  | 0.00  | 0.00  | 8,356.43                                    |

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

|  | Natural Resources<br>District<br>Year To Date<br>05/31/2023 | Rural Water-Bruno<br>Year To Date<br>05/31/2023 | Rural Water-Colon<br>Year To Date<br>05/31/2023 | All Districts<br>Year To Date<br>05/31/2023 |
|--|---|---|---|---|
| <b>Total Operation and Maintenance</b>       | <b>207,072.62</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>207,072.62</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>                                 |   |   |   |   |
| 430802 - Stock For Resale - Trees            | 9,388.79  | 0.00  | 0.00  | 9,388.79                                    |
| 430803 - Lower Platte Weed Mgmt Area         | 30,000.00   | 0.00  | 0.00  | 30,000.00                                   |
| 430804 - O&M One-Call Services               | 35.48   | 0.00  | 0.00  | 35.48                                       |
| <b>Total Other</b>                           | <b>39,424.27</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>39,424.27</b>                            |
| <b>Total Operation &amp; Maintenance</b>     | <b>283,002.14</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>283,002.14</b>                           |
| <b>Personnel Expenses</b>                    |   |   |   |   |
| <b>Director Expense</b>                      |   |   |   |   |
| 440101 - Director Meeting Expense            | 14,594.11   | 0.00  | 0.00  | 14,594.11                                   |
| 440102 - Director Mileage Expense            | 10,380.59   | 0.00  | 0.00  | 10,380.59                                   |
| 440104 - Computer Stipend                    | 3,832.50  | 0.00  | 0.00  | 3,832.50                                    |
| <b>Total Director Expense</b>                | <b>28,807.20</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>28,807.20</b>                            |
| <b>Director Per Diem</b>                     |   |   |   |   |
| 440200 - Director Per Diem                   | 24,505.00   | 0.00  | 0.00  | 24,505.00                                   |
| <b>Total Director Per Diem</b>               | <b>24,505.00</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>24,505.00</b>                            |
| <b>Employee Benefits</b>                     |   |   |   |   |
| 440301 - Dental Insurance                    | 19,968.85   | 0.00  | 0.00  | 19,968.85                                   |
| 440302 - Health Insurance                    | 345,499.12  | 0.00  | 0.00  | 345,499.12                                  |
| 440303 - Retirement Benefit - 414H           | 60,486.78   | 0.00  | 0.00  | 60,486.78                                   |
| 440304 - Retirement Benefit - 457 Plan       | 3,710.63  | 0.00  | 0.00  | 3,710.63                                    |
| 440306 - Workmans Comp Benefit               | 10,748.43   | 0.00  | 0.00  | 10,748.43                                   |
| 440307 - Employee Benefits - Other           | 802.73  | 0.00  | 0.00  | 802.73                                      |
| 440309 - Flexible Spending Fee               | 179.00  | 0.00  | 0.00  | 179.00                                      |
| <b>Total Employee Benefits</b>               | <b>441,395.54</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>441,395.54</b>                           |
| <b>Payroll Taxes</b>                         |   |   |   |   |
| 440401 - FICA - ER                           | 65,949.61   | 0.00  | 0.00  | 65,949.61                                   |
| 440402 - Medicare - ER                       | 15,423.65   | 0.00  | 0.00  | 15,423.65                                   |
| <b>Total Payroll Taxes</b>                   | <b>81,373.26</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>81,373.26</b>                            |
| <b>Personnel Expense</b>                     |   |   |   |   |
| 440501 - Personnel Meeting Exp               | 26,558.94   | 0.00  | 0.00  | 26,558.94                                   |
| 440502 - Personnel Mileage Exp               | 1,588.85  | 0.00  | 0.00  | 1,588.85                                    |
| 440503 - Safety Committee                    | 415.55  | 0.00  | 0.00  | 415.55                                      |
| 440504 - Personnel Uniform Exp               | 1,935.13  | 0.00  | 0.00  | 1,935.13                                    |
| 440505 - Personnel Exp-Other                 | 15.95   | 0.00  | 0.00  | 15.95                                       |
| <b>Total Personnel Expense</b>               | <b>30,514.42</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>30,514.42</b>                            |
| <b>Salaries</b>                              |   |   |   |   |
| 440601 - Salaries - Administration           | 217,246.86  | 0.00  | 0.00  | 217,246.86                                  |
| 440602 - Salaries - Clerical                 | 25,047.88   | 0.00  | 0.00  | 25,047.88                                   |
| 440603 - Employee Recognition Program        | 700.00  | 0.00  | 0.00  | 700.00                                      |
| 440604 - Salaries - I & E                    | 81,359.45   | 0.00  | 0.00  | 81,359.45                                   |
| 440605 - Salaries - Op & Maint               | 154,272.16  | 0.00  | 0.00  | 154,272.16                                  |
| 440606 - NRCS Support                        | 127,565.52  | 0.00  | 0.00  | 127,565.52                                  |
| 440607 - Salaries - Projects                 | 94,069.29   | 0.00  | 0.00  | 94,069.29                                   |
| 440608 - Salaries - Water                    | 323,425.83  | 0.00  | 0.00  | 323,425.83                                  |
| 440616 - Lake Wanhoo Park Op.                | 80,658.13   | 0.00  | 0.00  | 80,658.13                                   |
| <b>Total Salaries</b>                        | <b>1,104,345.12</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>1,104,345.12</b>                         |
| <b>Total Personnel Expenses</b>              | <b>1,710,940.54</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>1,710,940.54</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 B 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                        | 3,650.15  | 0.00  | 0.00  | 3,650.15                                    |
| <b>Total Other Projects</b>                  | <b>3,650.15</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>3,650.15</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>                             |

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

|   | Natural Resources<br>District<br>Year To Date<br>05/31/2023 | Rural Water-Bruno<br>Year To Date<br>05/31/2023 | Rural Water-Colon<br>Year To Date<br>05/31/2023 | All Districts<br>Year To Date<br>05/31/2023 |
|---|---|---|---|---|
| <b>Total Projects Expenses</b>                  | <b>56,048.15</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>56,048.15</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         | 662.72  | 0.00  | 0.00  | 662.72                                      |
| 460103 - GWMP - Nitrogen Classes                | 2,498.86  | 0.00  | 0.00  | 2,498.86                                    |
| 460110 - Basin Wide Water Plan                  | 9,166.68  | 0.00  | 0.00  | 9,166.68                                    |
| 460111 - Flow Meter Maintenance                 | 23,876.00   | 0.00  | 0.00  | 23,876.00                                   |
| <b>Total Groundwater Management Plan</b>        | <b>43,570.76</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>43,570.76</b>                            |
| <b>Groundwater Programs</b>                     |   |   |   |   |
| 460201 - Decommissioned Wells                   | 8,951.68  | 0.00  | 0.00  | 8,951.68                                    |
| 460203 - GW Levels                              | 17.38   | 0.00  | 0.00  | 17.38                                       |
| 460204 - GW Quality Program                     | 12,446.86   | 0.00  | 0.00  | 12,446.86                                   |
| 460206 - Monitoring Wells                       | 13,232.24   | 0.00  | 0.00  | 13,232.24                                   |
| 460213 - GW Memberships and Subscriptions       | 2,662.50  | 0.00  | 0.00  | 2,662.50                                    |
| <b>Total Groundwater Programs</b>               | <b>37,310.66</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>37,310.66</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                                  | 29,199.95   | 0.00  | 0.00  | 29,199.95                                   |
| 460520 - NET Grant                              | 21,202.90   | 0.00  | 0.00  | 21,202.90                                   |
| <b>Total Special Projects</b>                   | <b>50,402.85</b>  | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>50,402.85</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         | 43,835.80   | 0.00  | 0.00  | 43,835.80                                   |
| <b>Total Land Treatment</b>                     | <b>134,644.97</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>134,644.97</b>                           |
| <b>Total Water Expenses</b>                     | <b>283,705.43</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>283,705.43</b>                           |
| <b>Rural Water District Expenses</b>            |   |   |   |   |
| 570201 - Water Purchase                         | 0.00  | 23,090.89                                       | 10,757.78                                       | 33,848.67                                   |
| 570204 - Testing                                | 0.00  | 855.00  | 180.00  | 1,035.00                                    |
| 570206 - Repair                                 | 0.00  | 11.10   | 6,244.51  | 6,255.61                                    |
| 570207 - Other Expenses                         | 0.00  | (7.16)  | (268.59)  | (275.75)                                    |
| 570208 - Lpnnrd Adm. Fee                        | 0.00  | 2,234.21  | 2,560.52  | 4,794.73                                    |
| 570210 - Health/Life/Vision/LTD - ER            | 0.00  | 2,343.97  | 3,515.86  | 5,859.83                                    |
| 570211 - Dental - ER                            | 0.00  | 256.93  | 385.43  | 642.36                                      |
| 570212 - 414H ER Contributions                  | 0.00  | 712.86  | 1,069.30  | 1,782.16                                    |
| 570215 - ER Social Security Tax                 | 0.00  | 988.49  | 1,356.10  | 2,344.59                                    |
| 570216 - ER Medicare Tax                        | 0.00  | 231.14  | 317.15  | 548.29                                      |
| 570217 - Salaries                               | 0.00  | 7,013.68  | 12,562.38                                       | 19,576.06                                   |
| 570219 - Fees And Licenses                      | 0.00  | 205.55  | 308.17  | 513.72                                      |
| 570220 - Rural Water One-Call                   | 0.00  | 11.39   | 46.75   | 58.14                                       |
| 570222 - RW Dues And Memberships                | 0.00  | 40.00   | 60.00   | 100.00                                      |
| 570223 - Rural Water Gasoline                   | 0.00  | 1,052.86  | 631.70  | 1,684.56                                    |
| 570224 - Rural Water Personnel Meeting          | 0.00  | 536.56  | 804.84  | 1,341.40                                    |
| 570231 - Rural Water Equipment Upkeep           | 0.00  | 22.79   | 34.18   | 56.97                                       |
| 570308 - Colon Meter House Expense              | 0.00  | 0.00  | 1,171.04  | 1,171.04                                    |
| 570309 - Colon Sewer Collections                | 0.00  | 0.00  | 26,793.00                                       | 26,793.00                                   |
| <b>Total Rural Water District Expenses</b>      | <b>0.00</b>   | <b>39,600.26</b>                                | <b>68,530.12</b>                                | <b>108,130.38</b>                           |
| <b>Capital Expenditures - Small Items</b>       |   |   |   |   |
| 480105 - Capital Outlay Small Items (Equipment) | 1,790.63  | 0.00  | 0.00  | 1,790.63                                    |
| <b>Total Capital Expenditures - Small Items</b> | <b>1,790.63</b>   | <b>0.00</b>                                     | <b>0.00</b>                                     | <b>1,790.63</b>                             |
| <b>Depreciation Expense</b>                     |   |   |   |   |
| <b>Depreciation</b>                             |   |   |   |   |
| 908000 - Depreciation Expense                   | 435,244.51  | 7,758.85  | 16,214.77                                       | 459,218.13                                  |
| 908350 - Amortization Expense - Colon           | 0.00  | 0.00  | 45.87   | 45.87                                       |
| <b>Total Depreciation</b>                       | <b>435,244.51</b>   | <b>7,758.85</b>                                 | <b>16,260.64</b>                                | <b>459,264.00</b>                           |
| <b>Total Depreciation Expense</b>               | <b>435,244.51</b>   | <b>7,758.85</b>                                 | <b>16,260.64</b>                                | <b>459,264.00</b>                           |

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

|                                     | Natural Resources<br>District<br>Year To Date<br>05/31/2023 | Rural Water-Bruno<br>Year To Date<br>05/31/2023 | Rural Water-Colon<br>Year To Date<br>05/31/2023 | All Districts<br>Year To Date<br>05/31/2023 |
|-------------------------------------|---|---|---|---|
| <b>Total Expenses</b>               | <u><u>3,150,695.49</u></u>                                  | <u><u>47,359.11</u></u>                         | <u><u>85,820.80</u></u>                         | <u><u>3,283,875.40</u></u>                  |
| <b>Total Change in Net Position</b> | <u><u>\$ 2,455,822.48</u></u>                               | <u><u>\$ (2,626.52)</u></u>                     | <u><u>\$ (5,273.25)</u></u>                     | <u><u>\$ 2,447,922.71</u></u>               |

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

|   | Year To Date<br>May 31, 2023<br><small>Actual</small> | Year Ending<br>June 30, 2023<br><small>FY2023</small> | \$ Difference<br>Annual Budget | Percentage<br>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                 | 488,720.51  | 499,610.00  | (10,889.49)                    | 97.82 %                     |
| 303961 - FEMA - Flood Funds                   | 508,415.53  | 1,600,000.00  | (1,091,584.47)                 | 31.78 %                     |
| 303963 - FEMA - 428 Funds                     | 111,796.32  | 392,500.00  | (280,703.68)                   | 28.48 %                     |
| 303965 - Federal Wanahoo - Stilling           | 0.00  | 1,109,600.00  | (1,109,600.00)                 | 0.00 %                      |
| <b>Total Federal Income</b>                   | <b>1,080,933.32</b>                                   | <b>3,810,310.00</b>                                   | <b>(2,729,376.68)</b>          | <b>28.37 %</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               | 7,002.74  | 8,400.00  | (1,397.26)                     | 83.37 %                     |
| 301303 - Sand Creek NRDF                      | 0.00  | 20,000.00   | (20,000.00)                    | 0.00 %                      |
| 301309 - Water Sustainability Fund            | 12,721.74   | 0.00  | 12,721.74                      | 0.00 %                      |
| 301310 - Shell Creek NET                      | 1,353.38  | 6,500.00  | (5,146.62)                     | 20.82 %                     |
| 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                         | 135,227.41  | 333,498.00  | (198,270.59)                   | 40.55 %                     |
| 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  | (937.84)  | 0.00  | (937.84)                       | 0.00 %                      |
| 303222 - Wahoo Creek WSF Design               | 0.00  | 133,031.00  | (133,031.00)                   | 0.00 %                      |
| 304100 - Lake Wanahoo - Other                 | 23,631.45   | 15,000.00   | 8,631.45                       | 157.54 %                    |
| <b>Total State Income</b>                     | <b>346,028.31</b>                                     | <b>599,429.00</b>                                     | <b>(253,400.69)</b>            | <b>57.73 %</b>              |
| <b>Local Income</b>                           |   |   |                                |                             |
| 304105 - Education Building Rent              | 15,730.00   | 14,500.00   | 1,230.00                       | 108.48 %                    |
| 304112 - Dirt Sales - Wanahoo                 | 5,412.18  | 15,000.00   | (9,587.82)                     | 36.08 %                     |
| 304400 - Flow Meter Maint. Reimb.             | 2,036.00  | 1,000.00  | 1,036.00                       | 203.60 %                    |
| 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 %                      |
| <b>Total Local Income</b>                     | <b>52,818.18</b>                                      | <b>118,940.00</b>                                     | <b>(66,121.82)</b>             | <b>44.41 %</b>              |
| <b>Property Tax Income</b>                    |   |   |                                |                             |
| 305100 - General Fund Property Taxes-Boone    | 114,968.83  | 116,000.00  | (1,031.17)                     | 99.11 %                     |
| 305200 - General Fund Property Taxes-Butler   | 397,020.20  | 411,000.00  | (13,979.80)                    | 96.60 %                     |
| 305300 - General Fund Property Taxes-Colfax   | 330,146.85  | 368,000.00  | (37,853.15)                    | 89.71 %                     |
| 305400 - General Fund Property Taxes-Dodge    | 1,114,866.90  | 1,084,000.00  | 30,866.90                      | 102.85 %                    |
| 305500 - General Fund Property Taxes-Madison  | 50,449.66   | 76,500.00   | (26,050.34)                    | 65.95 %                     |
| 305600 - General Fund Property Taxes-Platte   | 463,431.03  | 464,000.00  | (568.97)                       | 99.88 %                     |
| 305700 - General Fund Property Taxes-Saunders | 1,274,810.79  | 1,251,000.00  | 23,810.79                      | 101.90 %                    |
| <b>Total Property Tax Income</b>              | <b>3,745,694.26</b>                                   | <b>3,770,500.00</b>                                   | <b>(24,805.74)</b>             | <b>99.34 %</b>              |
| <b>Investment Income</b>                      |   |   |                                |                             |
| 311350 - Interest - NPAIT Elkhorn             | 89.70   | 3.81  | 85.89                          | 2,354.33 %                  |
| 311400 - Interest - NPAIT Wanahoo SRA         | 13,817.67   | 555.00  | 13,262.67                      | 2,489.67 %                  |
| 311450 - Interest Income-Elkhorn IPA          | 196.71  | 316.00  | (119.29)                       | 62.25 %                     |
| 311500 - Interest - NPAIT NRD                 | 77.43   | 3.50  | 73.93                          | 2,212.29 %                  |
| 311600 - Interest - STFIT NRD                 | 92,118.62   | 4,750.00  | 87,368.62                      | 1,939.34 %                  |
| 311700 - Interest - UBT NRD                   | 790.49  | 240.00  | 550.49                         | 329.37 %                    |
| 304350 - Colon RW Interest - NPAIT            | 0.00  | 12.00   | (12.00)                        | 0.00 %                      |
| <b>Total Investment Income</b>                | <b>107,090.62</b>                                     | <b>5,880.31</b>                                       | <b>101,210.31</b>              | <b>1,821.17 %</b>           |
| <b>Miscellaneous Income</b>                   |   |   |                                |                             |
| 309100 - Sales - Trees                        | 17,245.25   | 25,000.00   | (7,754.75)                     | 68.98 %                     |
| 309350 - Sales - Well Permits                 | 2,650.00  | 2,000.00  | 650.00                         | 132.50 %                    |
| 309360 - Sales - Sample Kits                  | 3,410.00  | 3,500.00  | (90.00)                        | 97.43 %                     |
| 309400 - Sales - Other                        | 3,620.00  | 4,000.00  | (380.00)                       | 90.50 %                     |
| 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                  | 17,069.00   | 25,000.00   | (7,931.00)                     | 68.28 %                     |
| 310100 - Check Valve Sales                    | 302.34  | 500.00  | (197.66)                       | 60.47 %                     |
| 310200 - Czechland Camping Fees               | 8,601.84  | 14,000.00   | (5,398.16)                     | 61.44 %                     |
| 310201 - Wanahoo Park Permits                 | 80,410.53   | 110,000.00  | (29,589.47)                    | 73.10 %                     |
| 310202 - Lake Wanahoo Camping                 | 104,404.13  | 120,000.00  | (15,595.87)                    | 87.00 %                     |
| 312000 - Salaries-Other NRD                   | 0.00  | 76,000.00   | (76,000.00)                    | 0.00 %                      |
| 313000 - Miscellaneous Income                 | 26,158.41   | 15,000.00   | 11,158.41                      | 174.39 %                    |

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

|  | Year To Date<br>May 31, 2023<br><small>Actual</small> | Year Ending<br>June 30, 2023<br><small>FY2023</small> | \$ Difference<br>Annual Budget | Percentage<br>Annual Budget |
|--|---|---|--------------------------------|-----------------------------|
| 315000 - RWD Administrative Fees           | 4,794.73  | 4,800.00  | (5.27)                         | 99.89 %                     |
| 316000 - Employee/Director Reimb           | 378.42  | 2,000.00  | (1,621.58)                     | 18.92 %                     |
| 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>273,953.28</b>                                     | <b>625,192.00</b>                                     | <b>(351,238.72)</b>            | <b>43.82 %</b>              |
| <b>Total Income</b>                        | <b>5,606,517.97</b>                                   | <b>8,930,251.31</b>                                   | <b>(3,323,733.34)</b>          | <b>62.78 %</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          | 1,184.00  | 1,776.00  | (592.00)                       | 66.67 %                     |
| 410203 - Dues - NARD                       | 28,612.35   | 31,000.00   | (2,387.65)                     | 92.30 %                     |
| 410204 - Dues - NWRA                       | 1,950.00  | 1,950.00  | 0.00                           | 100.00 %                    |
| 410205 - Dues & Membership - Other         | 1,949.90  | 3,200.00  | (1,250.10)                     | 60.93 %                     |
| <b>Total Dues &amp; Membership</b>         | <b>33,916.25</b>                                      | <b>38,376.00</b>                                      | <b>(4,459.75)</b>              | <b>88.38 %</b>              |
| <b>Fees and Licenses</b>                   |   |   |                                |                             |
| 410302 - NRD Fees And Licenses             | 35,167.05   | 10,000.00   | 25,167.05                      | 351.67 %                    |
| 410304 - NRD Union Bank Fees               | 440.62  | 600.00  | (159.38)                       | 73.44 %                     |
| <b>Total Fees and Licenses</b>             | <b>35,607.67</b>                                      | <b>10,600.00</b>                                      | <b>25,007.67</b>               | <b>335.92 %</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                    | 10,829.39   | 15,000.00   | (4,170.61)                     | 72.20 %                     |
| 410502 - Insurance-Errors & Omissions      | 5,810.12  | 7,000.00  | (1,189.88)                     | 83.00 %                     |
| 410504 - Insurance-Liability               | 58,663.62   | 66,000.00   | (7,336.38)                     | 88.88 %                     |
| 410505 - Insurance-Property                | 17,838.64   | 20,000.00   | (2,161.36)                     | 89.19 %                     |
| <b>Total Insurance</b>                     | <b>93,141.77</b>                                      | <b>108,000.00</b>                                     | <b>(14,858.23)</b>             | <b>86.24 %</b>              |
| <b>Legal Notices</b>                       |   |   |                                |                             |
| 410701 - Legal Notices                     | 2,652.00  | 2,500.00  | 152.00                         | 106.08 %                    |
| 410702 - Other Notices and Advertising     | 0.00  | 100.00  | (100.00)                       | 0.00 %                      |
| <b>Total Legal Notices</b>                 | <b>2,652.00</b>                                       | <b>2,600.00</b>                                       | <b>52.00</b>                   | <b>102.00 %</b>             |
| <b>Maintenance Contracts</b>               |   |   |                                |                             |
| 410800 - Maintenance Contracts             | 4,638.64  | 5,000.00  | (361.36)                       | 92.77 %                     |
| <b>Total Maintenance Contracts</b>         | <b>4,638.64</b>                                       | <b>5,000.00</b>                                       | <b>(361.36)</b>                | <b>92.77 %</b>              |
| <b>Office Supply &amp; Expense</b>         |   |   |                                |                             |
| 410901 - Copier Supplies                   | 568.89  | 750.00  | (181.11)                       | 75.85 %                     |
| 410902 - Office Supplies & Equip           | 2,362.03  | 3,500.00  | (1,137.97)                     | 67.49 %                     |
| 410903 - Franklin Supplies                 | 170.31  | 500.00  | (329.69)                       | 34.06 %                     |
| 410904 - Letterhead, Envelopes & Forms     | 893.43  | 2,000.00  | (1,106.57)                     | 44.67 %                     |
| 410905 - Reference Books                   | 645.99  | 1,000.00  | (354.01)                       | 64.60 %                     |
| 410906 - Office Expense - Other            | 1,572.10  | 2,500.00  | (927.90)                       | 62.88 %                     |
| <b>Total Office Supply &amp; Expense</b>   | <b>6,212.75</b>                                       | <b>10,250.00</b>                                      | <b>(4,037.25)</b>              | <b>60.61 %</b>              |
| <b>Computer Supply &amp; Expense</b>       |   |   |                                |                             |
| 411002 - Computer Consultant               | 1,395.00  | 5,000.00  | (3,605.00)                     | 27.90 %                     |
| 411003 - Computer Repairs & Parts          | 574.51  | 1,500.00  | (925.49)                       | 38.30 %                     |
| 411004 - Computer Software                 | 8,236.59  | 11,000.00   | (2,763.41)                     | 74.88 %                     |
| 411005 - Computer Magazines/Video          | 0.00  | 100.00  | (100.00)                       | 0.00 %                      |
| 411006 - Email                             | 1,927.22  | 1,650.00  | 277.22                         | 116.80 %                    |
| 411011 - Computers & Equipment             | 6,047.83  | 11,000.00   | (4,952.17)                     | 54.98 %                     |
| 411012 - Website Design & Hosting          | 300.00  | 300.00  | 0.00                           | 100.00 %                    |
| <b>Total Computer Supply &amp; Expense</b> | <b>18,481.15</b>                                      | <b>30,550.00</b>                                      | <b>(12,068.85)</b>             | <b>60.49 %</b>              |
| <b>Postage</b>                             |   |   |                                |                             |
| 411200 - Postage                           | 4,215.25  | 5,000.00  | (784.75)                       | 84.31 %                     |
| <b>Total Postage</b>                       | <b>4,215.25</b>                                       | <b>5,000.00</b>                                       | <b>(784.75)</b>                | <b>84.31 %</b>              |
| <b>Professional Services</b>               |   |   |                                |                             |
| 411301 - Prof Serv-Accounting              | 74,250.00   | 81,000.00   | (6,750.00)                     | 91.67 %                     |
| 411302 - Prof Serv-Annual Audit            | 13,250.00   | 13,250.00   | 0.00                           | 100.00 %                    |
| 411304 - Prof Serv-Legal - General         | 6,426.50  | 12,000.00   | (5,573.50)                     | 53.55 %                     |
| 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                | 22,900.00   | 26,400.00   | (3,500.00)                     | 86.74 %                     |

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

|   | Year To Date<br>May 31, 2023<br><small>Actual</small> | Year Ending<br>June 30, 2023<br><small>FY2023</small> | \$ Difference<br>Annual Budget | Percentage<br>Annual Budget |
|---|---|---|--------------------------------|-----------------------------|
| <b>Total Professional Services</b>                | <b>116,826.50</b>                                     | <b>138,650.00</b>                                     | <b>(21,823.50)</b>             | <b>84.26 %</b>              |
| <b>Rent Expense</b>                               |   |   |                                |                             |
| 411400 - Rent Expense                             | 1,370.88  | 1,700.00  | (329.12)                       | 80.64 %                     |
| <b>Total Rent Expense</b>                         | <b>1,370.88</b>                                       | <b>1,700.00</b>                                       | <b>(329.12)</b>                | <b>80.64 %</b>              |
| <b>Support to Organizations</b>                   |   |   |                                |                             |
| 411501 - Locally Lead Conservation Groups         | 0.00  | 500.00  | (500.00)                       | 0.00 %                      |
| 411502 - R C & D Organizations                    | 350.00  | 500.00  | (150.00)                       | 70.00 %                     |
| <b>Total Support to Organizations</b>             | <b>350.00</b>   | <b>1,000.00</b>                                       | <b>(650.00)</b>                | <b>35.00 %</b>              |
| <b>Telephone Expense</b>                          |   |   |                                |                             |
| 411601 - Telephone - Cellular                     | 10,800.42   | 11,000.00   | (199.58)                       | 98.19 %                     |
| 411602 - Local Phone & Internet                   | 7,615.48  | 8,000.00  | (384.52)                       | 95.19 %                     |
| 411605 - Director iPad Cell Service               | 361.60  | 600.00  | (238.40)                       | 60.27 %                     |
| <b>Total Telephone Expense</b>                    | <b>18,777.50</b>                                      | <b>19,600.00</b>                                      | <b>(822.50)</b>                | <b>95.80 %</b>              |
| <b>Utilities</b>                                  |   |   |                                |                             |
| 411700 - Utilities Expense                        | 8,765.14  | 13,000.00   | (4,234.86)                     | 67.42 %                     |
| <b>Total Utilities</b>                            | <b>8,765.14</b>                                       | <b>13,000.00</b>                                      | <b>(4,234.86)</b>              | <b>67.42 %</b>              |
| <b>Total Administration Expenses</b>              | <b>346,343.50</b>                                     | <b>386,426.00</b>                                     | <b>(40,082.50)</b>             | <b>89.63 %</b>              |
| <b>Information &amp; Education Expenses</b>       |   |   |                                |                             |
| <b>Education</b>                                  |   |   |                                |                             |
| 420103 - Land & Range Judging Contest             | 2,140.37  | 1,000.00  | 1,140.37                       | 214.04 %                    |
| 420104 - Outdoor Classrooms                       | 126.71  | 2,500.00  | (2,373.29)                     | 5.07 %                      |
| 420106 - Miscellaneous Education Expense          | 369.55  | 500.00  | (130.45)                       | 73.91 %                     |
| 420107 - Water Testing Event                      | 0.00  | 500.00  | (500.00)                       | 0.00 %                      |
| 420108 - Spring Conservation Sensation            | 1,655.24  | 3,500.00  | (1,844.76)                     | 47.29 %                     |
| 420109 - Education Outreach                       | 2,993.06  | 3,500.00  | (506.94)                       | 85.52 %                     |
| <b>Total Education</b>                            | <b>7,284.93</b>                                       | <b>11,500.00</b>                                      | <b>(4,215.07)</b>              | <b>63.35 %</b>              |
| <b>Information</b>                                |   |   |                                |                             |
| 420201 - Annual Report/Viaduct                    | 14,060.05   | 13,000.00   | 1,060.05                       | 108.15 %                    |
| 420202 - Books And Pamphlets                      | 15.00   | 500.00  | (485.00)                       | 3.00 %                      |
| 420203 - Expositions And Display                  | 792.41  | 2,000.00  | (1,207.59)                     | 39.62 %                     |
| 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                            | 360.00  | 1,500.00  | (1,140.00)                     | 24.00 %                     |
| 420209 - Ktic Ad                                  | 2,305.00  | 3,000.00  | (695.00)                       | 76.83 %                     |
| 420211 - E-Ads                                    | 1,540.00  | 1,700.00  | (160.00)                       | 90.59 %                     |
| 420212 - TV Promotion                             | 2,020.00  | 3,500.00  | (1,480.00)                     | 57.71 %                     |
| 420213 - Promotion Videos                         | 0.00  | 3,000.00  | (3,000.00)                     | 0.00 %                      |
| <b>Total Information</b>                          | <b>21,092.46</b>                                      | <b>29,950.00</b>                                      | <b>(8,857.54)</b>              | <b>70.43 %</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             | 1,641.89  | 2,000.00  | (358.11)                       | 82.09 %                     |
| 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>5,243.20</b>                                       | <b>8,950.00</b>                                       | <b>(3,706.80)</b>              | <b>58.58 %</b>              |
| <b>Total Information &amp; Education Expenses</b> | <b>33,620.59</b>                                      | <b>54,900.00</b>                                      | <b>(21,279.41)</b>             | <b>61.24 %</b>              |
| <b>Operation &amp; Maintenance</b>                |   |   |                                |                             |
| <b>Auto and Truck</b>                             |   |   |                                |                             |
| 430101 - Auto & Truck Gas                         | 20,304.44   | 28,000.00   | (7,695.56)                     | 72.52 %                     |
| 430102 - Auto & Truck R&M                         | 3,273.65  | 7,000.00  | (3,726.35)                     | 46.77 %                     |
| <b>Total Auto and Truck</b>                       | <b>23,578.09</b>                                      | <b>35,000.00</b>                                      | <b>(11,421.91)</b>             | <b>67.37 %</b>              |
| <b>Building Maintenance</b>                       |   |   |                                |                             |
| 430201 - Bldg Maintenance                         | 991.91  | 3,500.00  | (2,508.09)                     | 28.34 %                     |
| 430202 - Office Cleaning                          | 5,520.00  | 6,100.00  | (580.00)                       | 90.49 %                     |
| 430203 - Garbage Maintenance                      | 987.98  | 1,200.00  | (212.02)                       | 82.33 %                     |
| <b>Total Building Maintenance</b>                 | <b>7,499.89</b>                                       | <b>10,800.00</b>                                      | <b>(3,300.11)</b>              | <b>69.44 %</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>                  |   |   |                                |                             |

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

|  | Year To Date<br>May 31, 2023<br><small>Actual</small> | Year Ending<br>June 30, 2023<br><small>FY2023</small> | \$ Difference<br>Annual Budget | Percentage<br>Annual Budget |
|--|---|---|--------------------------------|-----------------------------|
| 430401 - Czechland & Homestead               | 4,623.49  | 8,000.00  | (3,376.51)                     | 57.79 %                     |
| 430402 - Equipment Upkeep                    | 8,137.27  | 14,000.00   | (5,862.73)                     | 58.12 %                     |
| 430403 - Operation & Maintenance             | 115,800.43  | 85,000.00   | 30,800.43                      | 136.24 %                    |
| 430404 - Tree Supplies                       | 234.52  | 250.00  | (15.48)                        | 93.81 %                     |
| 430406 - Wanahoo Park Operation              | 15,820.38   | 50,000.00   | (34,179.62)                    | 31.64 %                     |
| 430407 - Monitoring Wanahoo Dam              | 10,210.71   | 17,000.00   | (6,789.29)                     | 60.06 %                     |
| 430408 - Wanahoo Rec Mgmt                    | 43,889.39   | 60,000.00   | (16,110.61)                    | 73.15 %                     |
| 430409 - Lake Wanahoo Education Building     | 8,356.43  | 10,000.00   | (1,643.57)                     | 83.56 %                     |
| <b>Total Operation and Maintenance</b>       | <b>207,072.62</b>                                     | <b>244,250.00</b>                                     | <b>(37,177.38)</b>             | <b>84.78 %</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            | 9,388.79  | 15,000.00   | (5,611.21)                     | 62.59 %                     |
| 430803 - Lower Platte Weed Mgmt Area         | 30,000.00   | 30,000.00   | 0.00                           | 100.00 %                    |
| 430804 - O&M One-Call Services               | 35.48   | 50.00   | (14.52)                        | 70.96 %                     |
| 430805 - IceJam Monitoring                   | 0.00  | 500.00  | (500.00)                       | 0.00 %                      |
| <b>Total Other</b>                           | <b>39,424.27</b>                                      | <b>46,550.00</b>                                      | <b>(7,125.73)</b>              | <b>84.69 %</b>              |
| <b>Total Operation &amp; Maintenance</b>     | <b>283,002.14</b>                                     | <b>362,600.00</b>                                     | <b>(79,597.86)</b>             | <b>78.05 %</b>              |
| <b>Personnel Expenses</b>                    |   |   |                                |                             |
| <b>Director Expense</b>                      |   |   |                                |                             |
| 440101 - Director Meeting Expense            | 14,594.11   | 18,000.00   | (3,405.89)                     | 81.08 %                     |
| 440102 - Director Mileage Expense            | 10,380.59   | 15,000.00   | (4,619.41)                     | 69.20 %                     |
| 440104 - Computer Stipend                    | 3,832.50  | 5,700.00  | (1,867.50)                     | 67.24 %                     |
| <b>Total Director Expense</b>                | <b>28,807.20</b>                                      | <b>38,700.00</b>                                      | <b>(9,892.80)</b>              | <b>74.44 %</b>              |
| <b>Director Per Diem</b>                     |   |   |                                |                             |
| 440200 - Director Per Diem                   | 24,505.00   | 38,000.00   | (13,495.00)                    | 64.49 %                     |
| <b>Total Director Per Diem</b>               | <b>24,505.00</b>                                      | <b>38,000.00</b>                                      | <b>(13,495.00)</b>             | <b>64.49 %</b>              |
| <b>Employee Benefits</b>                     |   |   |                                |                             |
| 440301 - Dental Insurance                    | 19,968.85   | 24,000.00   | (4,031.15)                     | 83.20 %                     |
| 440302 - Health Insurance                    | 345,499.12  | 370,000.00  | (24,500.88)                    | 93.38 %                     |
| 440303 - Retirement Benefit - 414H           | 60,486.78   | 75,000.00   | (14,513.22)                    | 80.65 %                     |
| 440304 - Retirement Benefit - 457 Plan       | 3,710.63  | 4,000.00  | (289.37)                       | 92.77 %                     |
| 440305 - Tuition Reimbursement               | 0.00  | 3,000.00  | (3,000.00)                     | 0.00 %                      |
| 440306 - Workmans Comp Benefit               | 10,748.43   | 20,000.00   | (9,251.57)                     | 53.74 %                     |
| 440307 - Employee Benefits - Other           | 802.73  | 2,500.00  | (1,697.27)                     | 32.11 %                     |
| 440309 - Flexible Spending Fee               | 179.00  | 300.00  | (121.00)                       | 59.67 %                     |
| 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>441,395.54</b>                                     | <b>532,300.00</b>                                     | <b>(90,904.46)</b>             | <b>82.92 %</b>              |
| <b>Payroll Taxes</b>                         |   |   |                                |                             |
| 440401 - FICA - ER                           | 65,949.61   | 75,000.00   | (9,050.39)                     | 87.93 %                     |
| 440402 - Medicare - ER                       | 15,423.65   | 18,000.00   | (2,576.35)                     | 85.69 %                     |
| <b>Total Payroll Taxes</b>                   | <b>81,373.26</b>                                      | <b>93,000.00</b>                                      | <b>(11,626.74)</b>             | <b>87.50 %</b>              |
| <b>Personnel Expense</b>                     |   |   |                                |                             |
| 440501 - Personnel Meeting Exp               | 26,558.94   | 25,000.00   | 1,558.94                       | 106.24 %                    |
| 440502 - Personnel Mileage Exp               | 1,588.85  | 3,500.00  | (1,911.15)                     | 45.40 %                     |
| 440503 - Safety Committee                    | 415.55  | 1,500.00  | (1,084.45)                     | 27.70 %                     |
| 440504 - Personnel Uniform Exp               | 1,935.13  | 2,800.00  | (864.87)                       | 69.11 %                     |
| 440505 - Personnel Exp-Other                 | 15.95   | 2,500.00  | (2,484.05)                     | 0.64 %                      |
| <b>Total Personnel Expense</b>               | <b>30,514.42</b>                                      | <b>35,300.00</b>                                      | <b>(4,785.58)</b>              | <b>86.44 %</b>              |
| <b>Salaries</b>                              |   |   |                                |                             |
| 440601 - Salaries - Administration           | 217,246.86  | 244,000.00  | (26,753.14)                    | 89.04 %                     |
| 440602 - Salaries - Clerical                 | 25,047.88   | 25,500.00   | (452.12)                       | 98.23 %                     |
| 440603 - Employee Recognition Program        | 700.00  | 1,300.00  | (600.00)                       | 53.85 %                     |
| 440604 - Salaries - I & E                    | 81,359.45   | 90,000.00   | (8,640.55)                     | 90.40 %                     |
| 440605 - Salaries - Op & Maint               | 154,272.16  | 186,000.00  | (31,727.84)                    | 82.94 %                     |

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

|   | Year To Date<br>May 31, 2023<br><small>Actual</small> | Year Ending<br>June 30, 2023<br><small>FY2023</small> | \$ Difference<br>Annual Budget | Percentage<br>Annual Budget |
|---|---|---|--------------------------------|-----------------------------|
| 440606 - NRCS Support                       | 127,565.52  | 168,000.00  | (40,434.48)                    | 75.93 %                     |
| 440607 - Salaries - Projects                | 94,069.29   | 114,500.00  | (20,430.71)                    | 82.16 %                     |
| 440608 - Salaries - Water                   | 323,425.83  | 370,000.00  | (46,574.17)                    | 87.41 %                     |
| 440611 - Salaries - Rural Water             | 0.00  | 5,000.00  | (5,000.00)                     | 0.00 %                      |
| 440616 - Lake Wanhoo Park Op.               | 80,658.13   | 86,500.00   | (5,841.87)                     | 93.25 %                     |
| <b>Total Salaries</b>                       | <b>1,104,345.12</b>                                   | <b>1,290,800.00</b>                                   | <b>(186,454.88)</b>            | <b>85.56 %</b>              |
| <b>Total Personnel Expenses</b>             | <b>1,710,940.54</b>                                   | <b>2,028,100.00</b>                                   | <b>(317,159.46)</b>            | <b>84.36 %</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                       | 3,650.15  | 31,000.00   | (27,349.85)                    | 11.77 %                     |
| <b>Total Other Projects</b>                 | <b>3,650.15</b>                                       | <b>44,000.00</b>                                      | <b>(40,349.85)</b>             | <b>8.30 %</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>56,048.15</b>                                      | <b>404,900.00</b>                                     | <b>(348,851.85)</b>            | <b>13.84 %</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     | 662.72  | 500.00  | 162.72                         | 132.54 %                    |
| 460103 - GWMP - Nitrogen Classes            | 2,498.86  | 2,000.00  | 498.86                         | 124.94 %                    |
| 460104 - GWMP - Permits                     | 0.00  | 100.00  | (100.00)                       | 0.00 %                      |
| 460110 - Basin Wide Water Plan              | 9,166.68  | 10,000.00   | (833.32)                       | 91.67 %                     |
| 460111 - Flow Meter Maintenance             | 23,876.00   | 22,000.00   | 1,876.00                       | 108.53 %                    |
| <b>Total Groundwater Management Plan</b>    | <b>43,570.76</b>                                      | <b>44,600.00</b>                                      | <b>(1,029.24)</b>              | <b>97.69 %</b>              |
| <b>Groundwater Programs</b>                 |   |   |                                |                             |
| 460201 - Decommissioned Wells               | 8,951.68  | 19,000.00   | (10,048.32)                    | 47.11 %                     |
| 460203 - GW Levels                          | 17.38   | 1,000.00  | (982.62)                       | 1.74 %                      |
| 460204 - GW Quality Program                 | 12,446.86   | 15,000.00   | (2,553.14)                     | 82.98 %                     |
| 460205 - Mead - NOP                         | 0.00  | 100.00  | (100.00)                       | 0.00 %                      |
| 460206 - Monitoring Wells                   | 13,232.24   | 25,000.00   | (11,767.76)                    | 52.93 %                     |
| 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   | 2,662.50  | 8,400.00  | (5,737.50)                     | 31.70 %                     |
| <b>Total Groundwater Programs</b>           | <b>37,310.66</b>                                      | <b>171,750.00</b>                                     | <b>(134,439.34)</b>            | <b>21.72 %</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                              | 29,199.95   | 31,000.00   | (1,800.05)                     | 94.19 %                     |
| 460520 - NET Grant                          | 21,202.90   | 46,000.00   | (24,797.10)                    | 46.09 %                     |
| 460521 - Lower Platte Consortium            | 0.00  | 250.00  | (250.00)                       | 0.00 %                      |
| <b>Total Special Projects</b>               | <b>50,402.85</b>                                      | <b>82,250.00</b>                                      | <b>(31,847.15)</b>             | <b>61.28 %</b>              |

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

|   | Year To Date<br>May 31, 2023<br><small>Actual</small> | Year Ending<br>June 30, 2023<br><small>FY2023</small> | \$ Difference<br>Annual Budget | Percentage<br>Annual Budget |
|---|---|---|--------------------------------|-----------------------------|
| <b>Land Treatment</b>                   |   |   |                                |                             |
| 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 | 43,835.80   | 150,000.00  | (106,164.20)                   | 29.22 %                     |
| 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>134,644.97</b>                                     | <b>430,000.00</b>                                     | <b>(295,355.03)</b>            | <b>31.31 %</b>              |
| <b>Total Water Expenses</b>             | <b>283,705.43</b>                                     | <b>747,985.00</b>                                     | <b>(464,279.57)</b>            | <b>37.93 %</b>              |
| <b>Total Expenses</b>                   | <b>2,713,660.35</b>                                   | <b>3,984,911.00</b>                                   | <b>(1,271,250.65)</b>          | <b>68.10 %</b>              |
| <b>Total Change in Net Position</b>     | <b>2,892,857.62</b>                                   | <b>4,945,340.31</b>                                   | <b>(2,052,482.69)</b>          | <b>58.50 %</b>              |

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

|  | Year To Date<br>05/31/2023<br><small>Actual</small> | Year Ending<br>June 30, 2023<br><small>FY2023</small> | \$ Difference<br>Annual Budget | Percentage<br>Annual Budget |
|--|---|---|--------------------------------|-----------------------------|
| <b>Change in Net Position</b>              |   |   |                                |                             |
| <b>Rural Water Income</b>                  |   |   |                                |                             |
| 304240 - Water Sales                       | 44,684.05   | 46,000.00   | (1,315.95)                     | 97.14 %                     |
| 304261 - Other Revenue                     | 48.54   | 2,000.00  | (1,951.46)                     | 2.43 %                      |
| <b>Total Rural Water Income</b>            | <b>44,732.59</b>                                    | <b>48,000.00</b>                                      | <b>(3,267.41)</b>              | <b>93.19 %</b>              |
| <b>Rural Water District Expenses</b>       |   |   |                                |                             |
| 570201 - Water Purchase                    | 23,090.89   | 25,000.00   | (1,909.11)                     | 92.36 %                     |
| 570204 - Testing                           | 855.00  | 1,000.00  | (145.00)                       | 85.50 %                     |
| 570206 - Repair                            | 11.10   | 1,000.00  | (988.90)                       | 1.11 %                      |
| 570207 - Other Expenses                    | (7.16)  | 700.00  | (707.16)                       | (1.02) %                    |
| 570208 - Lpnnrd Adm. Fee                   | 2,234.21  | 2,250.00  | (15.79)                        | 99.30 %                     |
| 570210 - Health/Life/Vision/LTD - ER       | 2,343.97  | 3,000.00  | (656.03)                       | 78.13 %                     |
| 570211 - Dental - ER                       | 256.93  | 300.00  | (43.07)                        | 85.64 %                     |
| 570212 - 414H ER Contributions             | 712.86  | 750.00  | (37.14)                        | 95.05 %                     |
| 570215 - ER Social Security Tax            | 988.49  | 960.00  | 28.49                          | 102.97 %                    |
| 570216 - ER Medicare Tax                   | 231.14  | 240.00  | (8.86)                         | 96.31 %                     |
| 570217 - Salaries                          | 7,013.68  | 10,000.00   | (2,986.32)                     | 70.14 %                     |
| 570219 - Fees And Licenses                 | 205.55  | 700.00  | (494.45)                       | 29.36 %                     |
| 570220 - Rural Water One-Call              | 11.39   | 50.00   | (38.61)                        | 22.78 %                     |
| 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              | 1,052.86  | 1,000.00  | 52.86                          | 105.29 %                    |
| 570224 - Rural Water Personnel Meeting     | 536.56  | 450.00  | 86.56                          | 119.24 %                    |
| 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>39,600.26</b>                                    | <b>50,000.00</b>                                      | <b>(10,399.74)</b>             | <b>79.20 %</b>              |
| <b>Total Change in Net Position</b>        | <b>5,132.33</b>                                     | <b>(2,000.00)</b>                                     | <b>7,132.33</b>                | <b>(256.62) %</b>           |

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

|  | Year To Date<br>05/31/2023<br><small>Actual</small> | Year Ending<br>June 30, 2023<br><small>FY2023</small> | \$ Difference<br>Annual Budget | Percentage<br>Annual Budget |
|--|---|---|--------------------------------|-----------------------------|
| <b>Change in Net Position</b>              |   |   |                                |                             |
| <b>Rural Water Income</b>                  |   |   |                                |                             |
| 304240 - Water Sales                       | 51,210.10   | 52,000.00   | (789.90)                       | 98.48 %                     |
| 304275 - Colon Hook Up Fees                | 0.00  | 3,000.00  | (3,000.00)                     | 0.00 %                      |
| 304295 - Colon Sewer Fees                  | 26,793.00   | 28,000.00   | (1,207.00)                     | 95.69 %                     |
| 304261 - Other Revenue                     | 2,261.66  | 3,000.00  | (738.34)                       | 75.39 %                     |
| <b>Total Rural Water Income</b>            | <b>80,264.76</b>                                    | <b>86,000.00</b>                                      | <b>(5,735.24)</b>              | <b>93.33 %</b>              |
| <b>Investment Income</b>                   |   |   |                                |                             |
| 304350 - Colon RW Interest - NPAIT         | 282.79  | 0.00  | 282.79                         | 0.00 %                      |
| <b>Total Investment Income</b>             | <b>282.79</b>                                       | <b>0.00</b>   | <b>282.79</b>                  | <b>0.00 %</b>               |
| <b>Rural Water District Expenses</b>       |   |   |                                |                             |
| 570201 - Water Purchase                    | 10,757.78   | 13,000.00   | (2,242.22)                     | 82.75 %                     |
| 570204 - Testing                           | 180.00  | 1,000.00  | (820.00)                       | 18.00 %                     |
| 570206 - Repair                            | 6,244.51  | 3,000.00  | 3,244.51                       | 208.15 %                    |
| 570207 - Other Expenses                    | (268.59)  | 1,000.00  | (1,268.59)                     | (26.86) %                   |
| 570208 - Lpnnrd Adm. Fee                   | 2,560.52  | 2,750.00  | (189.48)                       | 93.11 %                     |
| 570210 - Health/Life/Vision/LTD - ER       | 3,515.86  | 4,500.00  | (984.14)                       | 78.13 %                     |
| 570211 - Dental - ER                       | 385.43  | 450.00  | (64.57)                        | 85.65 %                     |
| 570212 - 414H ER Contributions             | 1,069.30  | 1,200.00  | (130.70)                       | 89.11 %                     |
| 570215 - ER Social Security Tax            | 1,356.10  | 1,440.00  | (83.90)                        | 94.17 %                     |
| 570216 - ER Medicare Tax                   | 317.15  | 360.00  | (42.85)                        | 88.10 %                     |
| 570217 - Salaries                          | 12,562.38   | 17,000.00   | (4,437.62)                     | 73.90 %                     |
| 570219 - Fees And Licenses                 | 308.17  | 900.00  | (591.83)                       | 34.24 %                     |
| 570220 - Rural Water One-Call              | 46.75   | 75.00   | (28.25)                        | 62.33 %                     |
| 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              | 631.70  | 1,000.00  | (368.30)                       | 63.17 %                     |
| 570224 - Rural Water Personnel Meeting     | 804.84  | 450.00  | 354.84                         | 178.85 %                    |
| 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         | 1,171.04  | 1,200.00  | (28.96)                        | 97.59 %                     |
| 570309 - Colon Sewer Collections           | 26,793.00   | 28,000.00   | (1,207.00)                     | 95.69 %                     |
| 570330 - Colon RW Bad Debt Expense         | 0.00  | 1,000.00  | (1,000.00)                     | 0.00 %                      |
| <b>Total Rural Water District Expenses</b> | <b>68,530.12</b>                                    | <b>84,780.00</b>                                      | <b>(16,249.88)</b>             | <b>80.83 %</b>              |
| <b>Total Change in Net Position</b>        | <b>12,017.43</b>                                    | <b>1,220.00</b>                                       | <b>10,797.43</b>               | <b>985.04 %</b>             |

**Lower Platte North NRD**

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

|   | <u>Year To Date</u><br><u>5/31/2023</u><br><i>Actual</i> | <u>Year Ending</u><br><u>6/30/2023</u><br><i>Budget</i> | <u>\$ Difference</u><br><u>Annual Budget</u> | <u>Percentage</u><br><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                  | 115,686.34   | 5,000.00  | 110,686.34                                   | 2313.73%                                  |
| Wahoo Creek 7 Additional Dams                                 | 615,725.33   | 100,000.00  | 515,725.33                                   | 615.73%                                   |
| Office Remodel/New Office Drawings                            | 46,750.00  | 440,000.00  | (393,250.00)                                 | 10.63%                                    |
| Wanahoo Stilling Basin  | 677,887.37   | 1,168,000.00  | (490,112.63)                                 | 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>             | <u>1,456,049.04</u>                                      | <u>3,619,139.00</u>                                     | <u>(2,163,089.96)</u>                        | <u>40.23%</u>                             |
| <b>Capital Outlay</b>   |  |   |  |   |
| Machinery & Equipment (Tractor, Bobcat, Wanahoo UTV, Trailer) | 139,641.19   | 306,500.00  | (166,858.81)                                 | 45.56%                                    |
| Auto and Trucks (1 Ton Truck)                                 | 0.00   | 75,000.00   | (75,000.00)                                  | 0.00%                                     |
| Computer Equipment  | 3,300.12   | 10,000.00   | (6,699.88)                                   | 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>                                   | <u>161,326.31</u>  | <u>438,750.00</u>                                       | <u>(277,423.69)</u>                          | <u>36.77%</u>                             |
| <b>Debt Service Payments</b>                                  |  |   |  |   |
| Colon RW Note   | 3,355.00   | 3,355.00  | 0.00   | 100.00%                                   |
| <b>Total Debt Service Payments</b>                            | <u>3,355.00</u>  | <u>3,355.00</u>   | <u>0.00</u>                                  | <u>100.00%</u>                            |
| <br><b>Grand Total All Expenses w/o Depreciation</b>          | <br><u><u>4,442,521.08</u></u>                           | <br><u><u>8,180,935.00</u></u>                          | <br><u><u>(3,738,413.92)</u></u>             | <br><u><u>54.30%</u></u>                  |

**Week #1**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 5/20/23 to 5/26/23

*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                   | 5/20 |                     |                     |              |             |  |          |               |               |
| Sun                   | 5/21 |                     |                     |              |             |  |          |               |               |
| Mon                   | 5/22 | 7:30 am<br>1:30 pm  | 12:45 pm<br>5:15 pm | 9.00         |             | Leadership Team meeting,<br>time sheets, staff evaluations,<br>personnel                             |          |               |               |
| Tues                  | 5/23 | 7:30 am<br>1:30 pm  | 11:30 am<br>5:15 pm | 7.75         |             | Time sheets, Staff evaluations,<br>committee prep,   |          |               |               |
| Wed                   | 5/24 | 7:30 am<br>1:30 pm  | 12:45 pm<br>5:00 pm | 8.75         |             | Morning Wanahoo drive-thru,<br>Committee prep,<br>Wahoo Creek easements,<br>Staff reviews, Personnel |          |               |               |
| Thurs                 | 5/25 | 7:30 am<br>12:45 pm | 11:30 am<br>5:45 pm | 9.00         |             | Committee prep, JEO,<br>RFP reviews,<br>Personnel, Evaluations                                       |          |               |               |
| Fri                   | 5/26 | 7:45 am             | 9:00 am             | 1.25         | 4.25        | Committee prep,<br>A.L. 4.25   |          |               |               |
| <b>Week #1 Totals</b> |      |                     |                     | <b>35.75</b> | <b>4.25</b> |  | <b>0</b> | <b>\$0.00</b> | <b>\$0.00</b> |

Supervisor \_\_\_\_\_ Manager [Signature] Assistant Manager \_\_\_\_\_ Treasurer \_\_\_\_\_

Date \_\_\_\_\_ Date 6/8/23 Date \_\_\_\_\_ Date \_\_\_\_\_

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

[Signature]  
Signature of person filing form

6/8/23  
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 5/27/23 to 6/2/23

*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                    | 5/27 |            |           |              |              |                  |          |               |               |
| Sun                    | 5/28 |            |           |              |              |                  |          |               |               |
| Mon                    | 5/29 |            |           |              | 8.00         | Memorial Day     |          |               |               |
| Tues                   | 5/30 |            |           |              | 8.00         | A.L.             |          |               |               |
| Wed                    | 5/31 |            |           |              | 8.00         | A.L.             |          |               |               |
| Thurs                  | 6/1  |            |           |              | 8.00         | A.L.             |          |               |               |
| Fri                    | 6/2  |            |           |              | 8.00         | A.L.             |          |               |               |
| <b>Week #2 Totals</b>  |      |            |           | 0            | 40           |                  | 0        | \$0.00        | \$0.00        |
| <b>Totals Week #1</b>  |      |            |           | 35.75        | 4.25         |                  | 0        | \$0.00        | \$0.00        |
| <b>Two Week Totals</b> |      |            |           | <b>35.75</b> | <b>44.25</b> |                  | <b>0</b> | <b>\$0.00</b> | <b>\$0.00</b> |

**Annual Leave & Sick Leave**

|                     | Previous Balance | Earned This Pay Period | Used This Pay Period | New Balance   |
|---------------------|------------------|------------------------|----------------------|---------------|
| <b>Annual Leave</b> | 211.25           | 8.00                   | 36.25                | <b>183.00</b> |
| <b>Sick Leave</b>   | 756.00           | 4.00                   | 0.00                 | <b>760.00</b> |

**RESET FORM**

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

| #       | Program Areas              | Hours |
|---------|----------------------------|-------|
| 11      | Administration             | 11.00 |
| 14      | District Management        | 17.00 |
| 15      | Personnel                  | 7.75  |
| 31      | I&E Administration         |       |
| 41      | O&M Administration         |       |
| 51      | Projects Administration    |       |
| 61      | Water Administration       |       |
| 71      | Rural Water Administration |       |
| 52      | Conservation Program       |       |
|         |                            |       |
| Holiday |                            | 8.00  |
| 1       | Annual Leave               | 36.25 |
| 2       | Sick Leave                 |       |
| Other   |                            |       |

**Total: 80**

**Week #1**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 6/3/23 to 6/9/23

*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                   | 6/3  |                    |                     |            |             |  |       |        |            |
| Sun                   | 6/4  |                    |                     |            |             |  |       |        |            |
| Mon                   | 6/5  |                    |                     |            | 8.00        | A.L.   |       |        |            |
| Tues                  | 6/6  |                    |                     |            | 8.00        | A.L.   |       |        |            |
| Wed                   | 6/7  |                    |                     |            | 8.00        | A.L.   |       |        |            |
| Thurs                 | 6/8  | 7:45 am<br>1:30 pm | 12:45 pm<br>5:00 pm | 8.50       |             | catch up on e-mails/messages,<br>District mgt,<br>Administration |       |        |            |
| Fri                   | 6/9  | 7:30 am<br>1:15 pm | 12:45 pm<br>4:45 pm | 8.75       |             | Personnel,<br>Board meeting prep,<br>Budget review               |       |        |            |
| <b>Week #1 Totals</b> |      |                    |                     | 17.25      | 24          |  | 0     | \$0.00 | \$0.00     |

Supervisor \_\_\_\_\_ Manager [Signature] Assistant Manager \_\_\_\_\_ Treasurer \_\_\_\_\_

Date \_\_\_\_\_ Date 6/19/23 Date \_\_\_\_\_ Date \_\_\_\_\_

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

[Signature] \_\_\_\_\_ Date 6/19/23

Signature of person filing form 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 6/10/23 to 6/16/23

*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. |
|------------------------|------|-------------------------------|-------------------------------|------------|-------------|--|-------|--------|------------|
| <b>Sat</b>             | 6/10 |                               |                               |            |             |  |       |        |            |
| <b>Sun</b>             | 6/11 |                               |                               |            |             |  |       |        |            |
| <b>Mon</b>             | 6/12 | 7:45 am<br>1:30 pm<br>5:30 pm | 1:00 pm<br>5:00 pm<br>9:45 pm | 13.00      |             | Leadership Team meeting,<br>Board meeting prep,<br>Personnel,<br>Monthly Board meeting |       |        |            |
| <b>Tues</b>            | 6/13 | 7:45 am<br>2:00 pm            | 1:00 pm<br>4:45 pm            | 8.00       |             | Staff Meeting, NRCS<br>Board meeting follow-up,<br>Personnel                           |       |        |            |
| <b>Wed</b>             | 6/14 | 7:45 am<br>1:30 pm            | 12:45 pm<br>5:15 pm           | 8.75       |             | Wahoo Creek,<br>Budget review,<br>Department work plans                                |       |        |            |
| <b>Thurs</b>           | 6/15 | 7:30 am                       | 12:30 pm                      | 5.00       |             | Personnel, Wahoo Creek,<br>Budget  |       |        |            |
| <b>Fri</b>             | 6/16 | 1:00 pm                       | 5:00 pm                       | 4.00       |             | District management,<br>I&E review and planning,<br>NRCS - Cottonwood 21A              |       |        |            |
| <b>Week #2 Totals</b>  |      |                               |                               | 38.75      | 0           |  | 0     | \$0.00 | \$0.00     |
| <b>Totals Week #1</b>  |      |                               |                               | 17.25      | 24          |  | 0     | \$0.00 | \$0.00     |
| <b>Two Week Totals</b> |      |                               |                               | 56         | 24          |  | 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> | 183.00           | 8.00                   | 24.00                | 167.00      |
| <b>Sick Leave</b>   | 760.00           | 4.00                   | 0.00                 | 764.00      |

**RESET FORM**

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

| #       | Program Areas              | Hours |
|---------|----------------------------|-------|
| 11      | Administration             | 23.00 |
| 14      | District Management        | 28.00 |
| 15      | Personnel                  | 5.00  |
| 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               | 24.00 |
| 2       | Sick Leave                 |       |
| Other   |                            |       |

**Total: 80**

Lower Platte North Natural Resources District  
Accounts Receivable Aging Summary as of 5/31/23

Accounts Receivable acct 105000

| Customer                             | Invoice/Purpose  | Current    | 0-30 Days  | 31-60 Days | 61 and Over  | Totals       |
|--------------------------------------|--|------------|------------|------------|--------------|--------------|
| Bruno/David City RW Customers        | Multiple   | 7498.02    | 0.00       | 0.00       | 0.00         | 7,498.02     |
| Colon RW Customers                   | Multiple   | 9418.28    | 0.00       | 0.00       | 0.00         | 9,418.28     |
| Department of Natural Resources      | FYRA - Wahoo Creek WS Plan/EA & WSF that   |            | 0.00       | 0.00       | 3,168.00     | 3,168.00     |
|                                      | Olsson - Water Sustainability Fund   | 0.00       | 0.00       | 0.00       | 100,828.37   | 100,828.37   |
|                                      | Olsson - Wahoo Creek WS Plan - 3 Dam Sites   | 0.00       | 0.00       | 0.00       | 11,560.31    | 11,560.31    |
|                                      | Forestry Suppliers - Sampling Supplies   | 0.00       | 0.00       | 154.40     | 0.00         | 154.40       |
|                                      | UBT Visa - Shell Creek WS Plan   | 0.00       | 0.00       | 186.95     | 0.00         | 186.95       |
| FEMA                                 | FYRA - Lake Wanahoo Stilling Basin   | 0.00       | 6,817.01   | 27,500.27  | 253,840.36   | 288,157.64   |
|                                      | Valley Corp - Stilling Basin Rehab   | 0.00       | 0.00       | 0.00       | 1,261,963.55 | 1,261,963.55 |
|                                      | General Excavating - Wanahoo Stilling Basin Rehab                                    | 0.00       | 0.00       | 0.00       | 13,923.75    | 13,923.75    |
|                                      | ME Collins - Wanahoo Stilling Basin Rehab  | 0.00       | 26,166.17  | 50,010.94  | 331,293.80   | 407,470.91   |
|                                      | Rezac Seed - Stilling Basin Rehab  | 0.00       | 0.00       | 0.00       | 225.09       | 225.09       |
|                                      | Bobcat of Omaha - 428 Funds  | 69,183.74  | 0.00       | 0.00       | 25,953.05    | 95,136.79    |
|                                      | O&M - Ty's Outdoor Power   | 0.00       | 0.00       | 0.00       | 864.48       | 864.48       |
|                                      | TelePole Prunner - Ty's Outdoor Power  | 0.00       | 0.00       | 0.00       | 605.62       | 605.62       |
|                                      | Elway Power Sports of Lincoln  | 0.00       | 0.00       | 0.00       | 17,822.29    | 17,822.29    |
|                                      | Platte Valley Equipment - 428 Funds - Mower  | 23,146.84  | 0.00       | 0.00       | 0.00         | 23,146.84    |
|                                      | UBT Visa - 428 Funds (captial outlay small items)                                    | 1,037.83   | 0.00       | 0.00       | 0.00         | 1,037.83     |
| Flow Meter Maintenance Reimbursement | Tri City Meters  | 1,656.00   | 0.00       | 0.00       | 0.00         | 1,656.00     |
| JEDI                                 | Olsson - Wahoo Creek WS & 7 Dam Sites Phase II                                       | 4,963.28   | 0.00       | 0.00       | 57,859.28    | 62,822.56    |
|                                      | Olsson - Wahoo Creek WS - 3 Dam Sites  | 7,306.09   | 9,221.66   | 2,873.62   | 37,514.65    | 56,916.02    |
|                                      | Olsson - Wahoo Creek WS Planning - Prof Svc  | 0.00       | 0.00       | 0.00       | 7,680.58     | 7,680.58     |
|                                      | Olsson - Wahoo Creek Real Estate Services  | 0.00       | 4,565.17   | 3,437.02   | 0.00         | 8,002.19     |
|                                      | Houston Engineering - Wahoo Creek WS Planning  | 0.00       | 2,358.75   | 0.00       | 0.00         | 2,358.75     |
| NDEE                                 | Wahoo Creek 319 - Sabatka/K Sousek   | 0.00       | 0.00       | 0.00       | 5,499.00     | 5,499.00     |
| NET                                  | Shell Creek NET - Travel Stipend - Miller (65)/Seier (65)/Newman Grove Pub Schools ( | 0.00       | 208.93     | 0.00       | 0.00         | 208.93       |
|                                      | Shell Creek Testing Supplies - Forestry Suppliers                                    | 0.00       | 267.80     | 0.00       | 0.00         | 267.80       |
|                                      | Shell Creek - UBT Visa (April)   | 0.00       | 957.50     | 0.00       | 0.00         | 957.50       |
| NRCS WFPO                            | Olsson Assoc - Wahoo Creek WS & Dam Sites Phase II                                   | 62,860.74  | 77,867.77  | 62,999.17  | 132,894.18   | 336,621.86   |
| NRD Employees                        | Flu Shot Reimbursement - Gottschalk  | 0.00       | 0.00       | 0.00       | 35.00        | 35.00        |
|                                      | NARD Washington Mtg Reim - Gottschalk (40)   | 0.00       | 0.00       | 0.00       | 0.00         | 0.00         |
| NRD Directory                        | Rivalry - Reimbursement - Lawrence (20), Olson (5)                                   | 0.00       | 5.00       | 20.00      | 0.00         | 25.00        |
| Water Sustainability Fund            | LRE Water  | 6,507.30   | 6,214.44   | 0.00       | 0.00         | 12,721.74    |
| USACE                                | Sand Creek/Wanahoo project close-out (detail below)                                  | 0.00       | 0.00       | 0.00       | 114,892.33   | 114,892.33   |
|                                      |  | 193,578.12 | 134,650.20 | 147,182.37 | 2,378,423.69 | 2,853,834.38 |

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

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



CPAs & Consultants | Wealth Management



JUNE 2023

ERIC GOTTSCHALK  
LOWER PLATTE NORTH NRD  
PO BOX 126  
WAHOO NE, 68056-0126

000712.000

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

Dear Eric:

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

### *Compilation with Report*

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

Additionally, you have requested that we prepare the financial statements of Organization, which comprise the monthly statements of net position and statements of activities during the years ending June 30, 2024 and 2025 and perform a compilation engagement with respect to those financial statements. These financial statements will not include a statement of cash flows and related notes to the financial statements as required by accounting principles generally accepted in the United States of America.

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

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

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

### *Our Responsibilities*

The objective of our engagement is to:

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

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

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

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

### *Your Responsibilities*

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

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

- ii. Additional information that we may request from you for the purpose of the compilation engagement.
- iii. Unrestricted access to persons within the entity of whom we determine it necessary to make inquiries.

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

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

### *Our Report*

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

Our report will disclose that the Organization's management has elected to omit the statement of cash flows and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the statement of cash flows and omitted disclosures were to be 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 will not be designed for those who are not informed about such matters.

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

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

### *Other Relevant Information*

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

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

Our responsibilities and limitations of the engagement are as follows:

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

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

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

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

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

### *Communications*

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

### *Hardware and Software Warranties*

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

### *Computer Consulting Limitations*

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

### *Financial Investment - Fees*

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

### *Legally Required Services*

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

### *Confidentiality*

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

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

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

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

### *Email – Waiver of Liability*

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

### *Record Retention*

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

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

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

### *Mediation/Arbitration*

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

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

### *Third Party Settlements*

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

### *Governing Law*

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

### *Assignment*

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

### *Costs of Enforcement and Claim Limitations*

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

### *Termination of Services*

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

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

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

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

### *Insurance Requirements*

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

### *Non-Solicitation*

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

### *Conclusion*

This Engagement Letter sets forth the entire agreement between the parties. This Engagement Letter supersedes any prior agreements, discussions or understandings. No amendment or modification of this agreement shall be valid unless in writing, signed by both parties. Additional services may be requested from time to time and if this occurs, HBE will communicate with Organization regarding the scope and estimated cost of these additional services. Requests for additional services will necessitate issuance of a Service Order (Appendix C) which will act as an addendum to this agreement, or a separate engagement letter will be issued to reflect the obligations of both parties.

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

If Organization agrees with the terms of this Engagement Letter, please sign below.

Very truly yours,

KILEY A. WIECHMAN, CPA  
Partner

***APPROVED:***

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

LOWER PLATTE NORTH NRD

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

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

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

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

## Appendix A

### Services Provided

#### *Annual Services*

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

#### *Monthly Services*

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

#### *Bi-Weekly Services*

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

#### *As-Needed Services*

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

#### *Additional Services*

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

Appendix B

Service Level Agreement, Financial Policies and Fees

*HBE Accounting Team*

Services will be provided by the following HBE team members:

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

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

*Processing and Reporting*

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

*Financial Investment – Fees*

|  |                    |
|--|--------------------|
| <u>July 1, 2023 thru June 30, 2024</u> | <u>Monthly Fee</u> |
| Full Service 360 Services Program      | \$7,325            |
| <br>                                   |                    |
| <u>July 1, 2024 thru June 30, 2025</u> | <u>Monthly Fee</u> |
| Full Service 360 Services Program      | \$7,700            |

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

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

*Bill.com Transaction Fees (billed separately)*

|                             |                   |
|-----------------------------|-------------------|
| ACH Payments.....           | \$ 0.49 per ACH   |
| Check Payments.....         | \$ 1.69 per check |
| Stop Payments.....          | \$ 25.00 per item |
| Returned Checks .....       | \$ 3.00 per item  |
| Overnight Delivery Fee..... | \$ 19.99          |

*Fees for Out-of-Scope Services*

Additional services not set forth in this proposal are subject to an hourly rate based on the experience and ability of the professional staff plus out-of-pocket expenses. Billing rates are subject to small changes without notice unless we have a written agreement with you which designates specific billing rates or the total fee to be charged. As of June 2023, our professional staff hourly rates are as follows:

|                         |                    |
|-------------------------|--------------------|
| Partner .....           | \$330 per hour     |
| Director/Manager .....  | \$170-195 per hour |
| Client Manager.....     | \$140 per hour     |
| Client Accounting ..... | \$125-140 per hour |

*Payment Methods*

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

*Out of Pocket Expenses*

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

Appendix C

LOWER PLATTE NORTH NRD  
ERIC GOTTSCHALK  
PO BOX 126  
WAHOO NE, 68056-0126

000712.000

RE: Addendum to Existing Engagement Letter

Service Order Request

Dear Board of Directors:

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

<<Description of the nature of services>>

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

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

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

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

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

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

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

APPROVED:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

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

\_\_\_\_\_  
Date

