

Regular Board of Directors Meeting
Monday, October 14, 2024 6:00 PM
Lower Platte North NRD Office
P.O. Box 126
Wahoo, NE 68066

1. Call to Order

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

1.A. Meeting Notice

1.B. Inform Public on Location of Copy of “Open Meeting Act”

1.C. Pledge of Allegiance

2. Roll Call

2.A. Director Resignation

2.B. Introductions

3. Approval of Agenda

Are there any additions or corrections to the agenda?

4. Comments - Advisors/Guests

4.A. Guest Comments

4.B. NRCS Report

4.C. NARD Report

4.D. NRC Report

Attached find Tom Mountford's Natural Resources Commission report and attachments from October 2nd meeting.

4.E. Managers Report

4.F. Education Program

Kyle Overturf will give the Annual Audit Report.

5. Approval of Minutes

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

6. Report of Standing Committees

6.A. Executive Committee - Action as Required

6.A.1. UNFINISHED BUSINESS

6.A.2. MEETINGS

6.A.2.a. Pending

6.A.2.a.1. NACD Annual Meeting

ANNUAL MEETING

NACD's 79th Annual Meeting

Salt Lake City, Utah

February 8-12, 2025

Contact events@nacdnet.org with any questions

Looking for archived information on past NACD Annual Meetings?

6.A.2.a.2. GMDA Annual Meeting
Temecula



SAVE THE DATE

FEBRUARY 25-27, 2025

TEMECULA CREEK INN
TEMECULA, CA

More Details to Come

Hosted by Central Colorado Water
Conservancy District

6.A.2.b. Reports

6.A.3. MANAGEMENT ITEMS

6.A.3.a. Directors Absence

6.A.3.b. Monthly Education Program

6.A.3.c. New Office Update

Attached find pay estimate #6 from Scheele Kayton Construction approved by JEO.

6.A.3.c.1. Construction Update

Construction update was held last Wednesday, 9-25-24. Contractor is in the process of erecting the steel beams and sheeting for concrete decking.

6.A.3.c.2. Generator & Storage Building

FEMA has approved our request to include our new office generator and the storage building in our available 428 funds. Plans are to use the same specs and subcontractor used for the building quote for the generator and we will have three bids on the 40x60 storage building..

6.A.3.c.3. New Office Furnishings

Staff is working with Cornhusker State Industries (NE Dept of Corrections) for furniture for the new office building. Discussion and possible action to proceed with ordering; Boardroom chairs & tables, conference room table & Chairs and furniture for each of the offices.

6.A.3.d. Sub-District 8 Vacancy

We have received an application from Roger Harders to fill the vacant Sub-District 8 position (see attachment).

6.A.3.e. December and January Committee Meeting Dates

Our normal dates for our December Committee meeting are as follows:

Wednesday, November 27 - Water Committee

Thursday, November 28 (Thanksgiving) - Projects, Operations and Executive

December 2024 Committee Meeting Dates

Tuesday, November 26 - Projects Committee - 7:30 am

Tuesday, November 26 - Operations Committee - 8:30 am

Tuesday, November 26 - Executive Committee - 10:00 am

Tuesday, November 26 - Water Committee - 6:00 pm

January 2025 Committee Meeting Dates

Tuesday, January 7 - Projects Committee 7:30 am

Tuesday, January 7 - Operations Committee - 8:30 am

Tuesday, January 7 - Executive Committee - 10:00 am

Wednesday, January 8 - Water Committee - 6:00 pm

6.A.3.f. Cliff Prochaska Discussion

6.A.3.g. Wahoo Creek Construction

Construction bid opening is scheduled for (today) October 3rd at 2:00 pm

6.A.3.h. IT and Cyber-Security Services

6.A.4. EQUIPMENT

6.A.5. PERSONNEL

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

We have posted the job announcement for the Assistant Water Manager position with resumes due on October 15th.

6.A.5.b. SWP / NWQI Position

Source Water Protection / National Water Quality Initiative. This is a new position with approved funding for 50% of the total employee costs. Discussion and possible action to recommend creation of this grant-funded position.

6.A.5.c. Wahoo Creek Project Manager

Discussion and possible action on the potential of contracting with an outside contract manager for our Wahoo Creek Watershed construction projects.

6.A.6. FINANCE

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

Grant will be available to review the Financial Statements.

6.A.6.b. Approval of Managers Time and Expense Sheets

Attached find Gottschalk's time and expense sheets.

6.A.6.c. Accounts over 90 Days

6.A.6.d. Annual Audit

Kyle Overturf is working on the last items for the Annual Audit. He is following up with the state on our grants to ensure they have the federal and state revenue splits correct. He would like to present the Annual Audit at our October 14th Board Meeting, but it will depend on the state and if they get him the information he needs.

6.B. Operations Committee - Action as Required

6.B.1. UNFINISHED BUSINESS

We have nothing to consider for unfinished business.

6.B.2. WILD NE AND OTHER PROGRAMS

Nothing to report.

6.B.3. OPERATION & MAINTENANCE & OTHER ITEMS

O & M staff continue mowing project areas in the District. Staff replaced the

fascia board on the small shelter at Czechland, cleaned sediment from a plugged culvert at Homestead, cleared fallen trees on Clear Creek Levee, mowed firebreaks on the Wanahoo property. We assisted with Fremont Middle School Outdoor Ed day and Land Judging.

6.B.3.a. Rehabilitation of Cottonwood 21-A, NRCS & HDR

A letter was sent to the John Schultz Family (Kathy Johnson) on the District's decision to choose Alternative 3 - High Hazard East Auxiliary Spillway for rehabilitating Cottonwood 21-A. This alternative will predominantly go on their property. We also asked for permission to do the cultural resource study after harvest. Mrs. Johnson has granted that permission.

HDR is anticipating a 90% meeting in October.

6.B.3.b. Wanahoo Basin Investigation for Damage

Houston Engineering used sonar technology to determine the topography of the basin below the baffle wall. Mike Sotak gave his investigative report on the basin. They found, overall, the previous repairs after the 2019 flood event held up well, and it looks as though the damage is significantly less. Items that will be addressed for repair are A) the joints in the conduits are missing material, B) the Basin needs cohesive soil, mating, rip-rap, C) Relief well repair and conversions for dewatering, D) Other items after dewatering. E) Potential mitigation include larger rip-rap, and improved mating.

Sotak voluntarily offered his services when staff arranges a time to converse with FEMA/NEMA on this project.

FEMA will be on site Wednesday, October 16th to observe the Wanahoo damaged areas.

6.B.3.c. Rawhide Ditch 8, Brand Request

Kirk Brand was present to explain why he would like a 24" CMP replaced with a 36" CMP for faster drainage to his field that empties into Rawhide Ditch 8. Heimann asked three contractors for labor quotes and received two; Greffe Excavating, \$2,950 and Thompson Construction, \$3,000.

A 30" x 60' CMP with a 1' band costs \$3,887.00. A 36" x 60' CMP with a 1' band is \$4,664.50. This doesn't include a flap gate for each and a 2' band would increase the price.

The estimated cost is \$7,864. Mr. Brand would pay 50% of the cost.

6.B.3.d. No-Till Grass Drill, Schuyler Co-op

Schuyler Co-op has ordered a new grass drill to rent out on their own.

What do we want to do with our 16-year-old grass drill? a) Sell it as is, giving first choice to our current cooperators b) repair it and use it as a stand-by at one of our other two cooperators, c) repair it and find another Seed Dealer cooperator, d) other options?

We will take the drill to Benes Service and get a quote for repairs before a decision is made.

6.B.3.e. Wanahoo Dam Inspection Item

The Dept. of Natural Resources Dam Safety did it's annual inspection of the Wanahoo Dam this summer. We have not received the formal report to date.

We do know that some of the joints in the tunnels/conduits need to be sealed. This process was done in 2019. All the joints in the floor and 2' up the walls were sealed with oakum rope joint sealant. For the most part, it is doing well but, more of the old chalk material is loose or missing (see pictures). This item will be included in the overall repairs to the basin through FEMA.

6.B.3.f. Carl Sousek Water Line Request

As previously mentioned, Carl Sousek of Prague has two poor/failing wells on his farmstead. They found water just under a half mile SE of his farmstead below the Cottonwood 6--B dam, on the other side of the creek channel. He has a choice to bore a water line under a deep creek bed or run the water line at the toe of the dam over the dam's outlet pipe. NDNR Dam Safety does not want the water line over or under the outlet pipe even though the line would be encased and valves on each end.

The District deals with water, dams and wells. Would we consider assisting Mr. Sousek in some way for the boring of the water line under the creek bed? See attached aerial photo.

Mr. Sousek inquired about a NRCS EQIP program called Small Scale and Urban Ag for running his water line. He found out that there isn't any guarantee that funding would be available through the EQIP program and that it would put him a year behind. He obtained a boring estimate of \$15,000.

Nebraska Dam Safety will be inspecting some of the Cottonwood Dams on October 17th, and we'll meet with Mr. Sousek and Tim Gokie on site.

6.B.3.g. FEMA/NEMA 428 Flood Damage & Equipment

Our additional equipment request was recently approved by FEMA for 90% reimbursement, including: backup generator, storage building, dump trailer, pickup, and boom lift.

Procurement:

With legal counsel guidance, we are able to procure the generator and storage building through the procurement process that we did for our new building because both were originally included in the RFP and subsequently removed through value engineering deductions. The dump trailer is being procured through a GSA contract and the pickup through a State of Nebraska Contract. Seventeen boom lift providers were found online within a 50 mile radius of Wahoo. Seven of the 17 indicated that they were able to provide a bids when contacted and were emailed specifics. Four companies provided bids. Staff recommend the bid from Titan Machinery out of Fremont.

The backup generator and storage building are being run by Exec. Committee.

14' Dump Trailer = \$26,407.36

Ford F-150 XL half-ton = \$42,416

Boom Lift = \$58,000

6.B.4. ROCK AND JETTY

We have not received any applications or requests for payments.

6.B.5. LAKE WANAHOO

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

For the month of August, the District received \$5,117.50 in annual park permit revenue. The year by year break down is listed below.

Month	Monthly Total	YTD
August 2024	\$5,117.50	\$68,619.00
August 2023	\$2,630.00	\$69,180.00
August 2022	\$2,902.50	\$71,447.50
August 2021	\$2,700.00	\$82,037.50
August 2020	\$5,035.00	\$92,622.50
August 2019	\$4,302.50	\$75,027.50

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

For the month of August, the District received \$13,190.62 in camping revenue. The year by year comparison is below.

August 2024	\$13,190.62	\$89,247.57
August 2023	\$14,707.66	\$97,877.06
August 2022	\$15,626.91	\$94,044.74
August 2021	\$11,405.61	\$93,918.37
August 2020	\$18,197.95	\$105,843.35
August 2019	\$14,509.18	\$83,346.32

6.B.5.c. Education Building Rentals

The Clint Johannes Education Building at Lake Wanahoo was rented 14 times in September. Revenue for the month was \$1,000.

6.B.6. INFORMATION AND EDUCATION

6.B.6.a. Information

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

The KTIC radio ads and Wahoo newspaper e-ads during September featured all three recreation areas. The radio ads for October feature the water reports reminder for producers (not too early for the December deadline!) and the Wahoo e-ads feature the availability of grass drill rentals. The ads are attached.

6.B.6.a.2. Analytics

The LPNDRD Facebook and X pages, along with the website are some of the fastest ways to get information out to the public. Facebook and X posts range from 12 -18 posts per month. If you are on Facebook or X, please like, follow, share, or retweet the Lower Platte North NRD posts!

Total reach/impressions show how many people saw the post/tweet.
Engagements include likes, comments, shares/retweets and link clicks.

August had a total of 19 posts.

	Followers Total	Increase/Decrease
for August		
Facebook	1,648	.79%
X	447	-.88%

Posts included:

- Lake Wanahoo no hunting
- Public Notice: director vacancy
- Hiring Assistant Water Manager
- Lake Wanahoo/Set Your Sites
- Pick up your trash article
- Shell Creek Watershed Improvement Group 25 year celebration article
- Board Meeting/levy hearing reminders
- Hazard Mitigation Plan public survey
- NRD Recreation Exploration

WEBSITE	Users	Traffic Channel Changes	Top Pages	Devices
September	1,732	Organic -15.14% Direct 7.29% Referral -11.24 Social 321.43%	Lake Wanahoo Home Czechland Outdoor Recreation Downloads	Mobile 58.1% Desktop 39.9% Tablet 2.0%
August	1,686	Organic -25.31% Direct -40.23% Referral -35.48% Social -55.17%	Lake Wanahoo Home Czechland Outdoor Recreation Downloads	Mobile 63% Desktop 35.6% Tablet 1.4%
July	2,396	Organic -13.66% Direct 17.39% Referral -4.71% Social -50.85%	Lake Wanahoo Home Czechland Outdoor Recreation Downloads	Mobile 57% Desktop 41.5% Tablet 1.5%

Traffic channels: organic traffic means they use a search engine then choose an option that includes lpnrd.org, direct traffic means they type in lpnrd.org directly (or have it bookmarked), and referral traffic is any other traffic not from a search engine or social (such as a link from another site). As of mid-September changes for traffic channels and devices will show increase or decrease for the month.

Referral clicks from: NARD's website 26, Wahoo newspaper website

(LPNNRD digital ad) 0.
Clicks from Facebook: 45.
Clicks from Twitter: 4.

6.B.6.b. Education

6.B.6.b.1. Land Judging Contestant Fees

In the past, the Lower Platte North NRD has paid for the contestant fees for the Land Judging Contests. This year, the contest was held on Wednesday, October 2, with 286 total contestants. Contest fees are \$3 per contestant.

6.B.6.b.2. The new addition

Denver Mim was born on June 29th. She's got a ton of hair! Shares a birthday with her great grandpa and was named after her great grandma. She's a happy baby and a great sleeper!

6.B.6.b.3. Upcoming events

- October 4th: Ag literacy festival at the fairgrounds, Ashland-Greenwood middle school pm.
- October 8th: St. Wenceslaus Pre-K visit.
- October 9th: Survival Club
- October 10th: Coffee Lakeside: Bird Eggs.
- October 14th: Wahoo 3rd grade field trip AM
- October 24th: Aquinas Catholic Middle School Day; all about bees.

TBD more classroom visits and acquiring the snake.

6.B.7. RURAL WATER SYSTEMS

6.B.7.a. Rural Water Operations

The new Neptune meter reader has arrived and we will begin the transition from our PWG WaterWorks to the new system.

The initial lead service line inventory for both RWDs are nearly complete and will be submitted to EPA by the 10/16 due date.

Digger's Hotline (811) locates have been steady with both districts with a larger fiber optic install along the Bruno line that required substantial locates.

6.B.7.b. Colon System

Routine monthly sampling completed, meters read and bills mailed 9/30.

6.B.7.c. Bruno System

The RWD will be moving forward with the new residential hookup along our Bruno line; the residence is north of highway 12B spur and technically outside of the RWD so it's their responsibility to cover the cost of boring line under highway. A contractor has been procured and as soon as we receive the tap-fee we will proceed.

The Bruno RWD completed its biannual sanitary survey on 9/19; no

violations were recorded, one air vent had to be repaired.

Routine monthly sampling completed, meters read and bills mailed 9/30.

6.B.7.d. Other

6.C. Water Committee - Action as Required

6.C.1. UNFINISHED BUSINESS

6.C.2. REGULATORY

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

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

The deadline for applications was September 15. The staff scored this year's applications and the previous years. Attached is the list of applications.

Staff explained to the Committee the variance for Jay Nelson. The well is located in the LPNNRD and will irrigate a tract of land in Lower Elkhorn (LE) NRD. This well already irrigates 35 acres from this existing well. Last year, LE had a well in their district, which LPN allowed the producer to swing the pivot over land in LPN. LE will still have to approve this application within their district.

Staff recommends approving all applications that score 333 or higher, which the NRD will approve 2612.16 acres for a total of 199.48 acre feet of depletion.

6.C.2.a.2. Variance Requests Expansion of Acres with Allocations

The NRD has received 2 applications in SQS #2 management area. John Schure is requesting an additional 10 acres for the purpose of adding a swing arm onto an existing pivot. He currently irrigates 140 acres with a 30-inch 3-year rolling allocation. His average for the last 4 years has been 6.08 acre inches. By adding the additional 10 acres, his allocation would be 28-inches on a 3-year rolling allocation.

Tim Foltz is requesting an additional 20 acres for the purpose of adding a swing arm onto an existing pivot. He currently irrigates 206 acres with a 30-inch 3-year rolling allocation. His average for the last 4 years has been 6.77 acre inches. By adding the additional 10 acres, his allocation would be 27.35-inches on a 3-year rolling allocation.

Attached are maps of both sites with each site scoring over 300 points.

6.C.2.a.3. Variance Requests in the Non-Hydrologically Connected Area (Normal Development Area)

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

6.C.2.a.5. Existing Irrigation Well Update

An irrigation well was drilled in 2017 with conditions in the NE1/4 S20-14N-7E, Saunders County. Attached is some updated information about the water levels in this area.

Staff gave an update of the groundwater levels and trends for this area as this well has been irrigating for over 5 years. Katie Cameron, UNL-CSD and ENWRA evaluated this area with AEM information, data logger information and explained what she observed.

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

Katie Cameron gave an update on the projects the group is working on. Katie showed an updated website for ENWRA, which is located at <https://enwra.org/>

Some of the projects she is working on are recharge areas, updating static water levels and accessing the AEM information. She is always available to assist in geological evaluations for well locations.

6.C.2.a.7. Cost Share Programs

6.C.2.a.7.A. Irrigation Well Sample Kits

339 kits to producers so far in 2024.

6.C.2.a.7.B. Flow Meter Maintenance Program

Staff has sent the list to Tri-City Meters to start meter maintenance. The area that the firm will be working is Zone 1, which is part of Butler, Colfax and Platte County. The NRD is showing 331 meters that will be greased compared to 279 four years ago.

6.C.2.a.8. Bellwood Phase 2 Area

2024 is the twenty-second year for this Phase 2 Area.

Year	Nitrate-nitrogen Range	Percent Nitrate-nitrogen 0 to 8.0 ppm	Percent Nitrate-nitrogen 8.01 to 10.00 ppm	Percent Nitrate-nitrogen 10.01 to 15 ppm	Percent Nitrate-nitrogen greater than 15 ppm
2004	0 to 25 ppm	46.3% (44 of 95)	8.4% (8 of 95)	45.3% (43 of 95)	
2005	0 to 25 ppm	47% (44 of 94)	15% (14 of 94)	38% (36 of 94)	
2006	0 to 24 ppm	41% (29 of 71)	14% (10 of 71)	45% (32 of 71)	
2007	0 to 31 ppm	48% (48 of 100)	9% (9 of 100)	43% (43 of 100)	
2008	0 to 28 ppm	53.75% (43 of 80)	7.5% (6 of 80)	38.75% (31 of 80)	
2009	0 to 22 ppm	45.5% (41 of 90)	15.5% (14 of 90)	39% (35 of 90)	

2010	0 to 35.7 ppm	48.65% (54 of 111)	11.71% (13 of 111)	39.64% (44 of 111)	
2011	0 to 26.6 ppm	51% (56 of 110)	6% (7 of 110)	43% (47 of 110)	
2012	0 to 28.9 ppm	57% (61 of 107)	9% (10 of 107)	34% (36 of 107)	
2013	0 to 25.8 ppm	50% (53 of 107)	9% (10 of 107)	14% (44 of 107)	26%
2014	0 to 22.3 ppm	51% (55 of 108)	13% (14 of 108)	18% (39 of 108)	20%
2015	0 to 32.3 ppm	43% (31 of 72)	8% (6 of 72)	14% (35 of 72)	33%
2016	0 to 35.1 ppm	34% (25 of 74)	11% (8 of 74)	26% (41 of 74)	26%
2017	0 to 23.5 ppm	36% (27 of 74)	15% (11 of 74)	19% (36 of 74)	22%
2018	0 to 30.9 ppm	40% (25 of 63)	11% (7 of 63)	22% (31 of 63)	28%
2019	0 to 24.5 ppm	46% (22 of 48)	10% (5 of 48)	28% (21 of 48)	22%
2020	0 to 20.5 ppm	33.33% (20 of 60)	13.33% (8 of 60)	35% (21 of 60)	18.33% (11 of 60)
2021	0.12 to 27.7 ppm	40.6% (26 of 64)	15.6% (10 of 64)	25% (16 of 64)	18.8% (12 of 64)
2022	0.13 to 23.0 ppm	43.75% (28 of 64)	12.50% (8 of 64)	26.56% (17 of 64)	17.19% (11 of 64)
2023	0 to 19.8 ppm	50.8% (32 of 63)	15.9% (10 of 63)	20.6% (13 of 63)	12.7% (8 of 63)
2024	0.09 to 23.0 ppm	48% (27 of 56)	11% (17 of 56)	30% (17 of 56)	11% (6 of 56)

More samples from this area have been returned - these are either at HHS Lab or are to be taken to HHS Lab.

6.C.2.a.9. Richland - Schuyler Phase 3 Area

2024 is the ninth year of this Phase 3 Area. This Phase 3 area went into effect September 1, 2015. The 55 sections of this area first went into a Phase 2 Area in 2004. The ten sections that were in Phase 2 are now in Phase 3. As such, the 2020, 2021 and 2022 numbers (at bottom of table) are for 65 sections.

Year	Nitrate-nitrogen Range	Percent Nitrate-nitrogen 0 to 8.0 ppm	Percent Nitrate-nitrogen 8.01 to 10.00 ppm	Percent Nitrate-nitrogen 10.01 to 15 ppm	Percent Nitrate-nitrogen greater than 15 ppm

2004	0 to 47 ppm	30% (42 of 139)	10% (14 of 139)	60% (83 of 139)	
2005	0 to 120 ppm	31.3% (74 of 236)	10.2% (24 of 236)	58.5% (138 of 236)	
2006	0 to 53 ppm	28% (50 of 181)	14% (26 of 181)	58% (105 of 181)	
2007	0 to 99 ppm	32% (75 of 231)	10% (22 of 231)	58% (134 of 227)	
2008	0 to 46 ppm	28% (53 of 190)	12% (23 of 190)	60% (114 of 190)	
2009	0 to 57 ppm	33% (72 of 216)	6% (13 of 216)	61% (131 of 216)	
2010	0 to 57.5 ppm	31% (70 of 229)	7% (15 of 229)	62% (142 of 229)	
2011	0 to 65.8 ppm	28% (67 of 241)	9% (21 of 241)	63% (153 of 241)	
2012	0 to 52.6 ppm	29% (70 of 241)	9% (21 of 241)	30% (150 of 241)	31%
2013	0 to 94.0 ppm	25% (63 of 252)	9% (23 of 252)	31% (166 of 252)	36%
2014	0 to 101.0 ppm	27% (68 of 251)	9% (22 of 251)	27% (161 of 251)	37%
2015	0 to 53.3 ppm	23% (55 of 238)	12% (29 of 238)	25% (154 of 238)	41%
2016	0 to 50.5 ppm	25% (58 of 228)	10% (22 of 228)	26% (148 of 228)	40%
2017	0 to 53.4 ppm	25% (60 of 238)	6% (14 of 238)	29% (164 of 238)	41%
2018	0 to 56.9 ppm	26.5% (50 of 189)	6.3% (12 of 189)	25% (127 of 189)	42%
2019	0 to 39.4 ppm	25% (53 of 209)	11% (22 of 209)	23% (134 of 209)	42%
2020	0 to 50.8 ppm	26% (69 of 261)	6% (15 of 261)	26% (66 of 257)	43% (110 of 257)
2021	0 to 43.0 ppm	25.5% (67 of 263)	8.4% (22 of 263)	24.3% (64 of 263)	41.8% (109 of 263)
2022	0 to 58.5 ppm	23.0% (57 of 248)	6.45% (16 of 248)	29.43% (73 of 248)	41.12% (102 of 248)
2023	0 to 46.5 ppm	26% (68 of 263)	6% (17 of 263)	24% (63 of 263)	44% (115 of 263)
2024	0 to 60.4 ppm	24% (62 of 256)	8% (20 of 256)	27% (69 of 256)	41% (105 of 256)

6.C.2.a.10. Schuyler-Richland Management Area

Staff presented information to the Board about considering moving part of the management area into Phase 4. The plan at that time was starting on November 1, but as staff was still sampling wells in September this year, that date will not be attainable. A hearing could be held the week of November 11, which would allow the hearing notices to be published 3 consecutive weeks with the last date 7 days prior to the hearing. The Committee could review the information and make a recommendation to the Board in December and implement the new management area on December 10, 2024.

Attached is the proposed boundary, rules and producer agreement. The proposed rules and boundaries are what staff suggests presenting at the hearing, with the rules being updated from comments received by producers last spring.

Staff is asking the Committee to recommend starting the hearing process for moving a portion of the Schuyler-Richland Management into a Phase 4 level with management.

It was suggested that staff and the committee determine what the goal and objective for moving into Phase 4 water quality management is.

6.C.2.a.11. Nitrate Assessment

An invoice is attached for \$1,773.00 for nitrate assessment of the Shell Creek area in conjunction with Newman Grove and Platte Center.

6.C.2.b. Groundwater Management Plan Update

Attached is an invoice for \$12,800.37. This includes the 2 stakeholders meeting along with developing the first draft of the plan. LRE is planning on presenting the first draft of the plan for staff's review in the first part of October.

Attached is feedback from the stakeholder meetings.

6.C.2.c. GROUND WATER ENERGY LEVELS

Water levels were measured in the WANN Basin on August 27 with conjunction with USGS, LWS and ECC (company that monitors the NAD cleanup). Water levels were up 0.6 feet compared to the summer of 2023.

6.C.2.d. GROUND WATER QUALITY SAMPLING

The well of one site in Boone County was not run this year (soybeans). Initial results are attached for the District.

6.C.3. GROUND WATER PROGRAMS

6.C.3.a. DECOMMISSIONED WELL PROGRAM

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

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

Well Owner	Type of Well	Cost Share Estimate	County
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Penny Sauder	Irrigation	\$1833.80	Platte
Audrey Williams	Livestock	\$558.75	Saunders

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

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

Well Owner	Type of Well	Cost Share Estimate	County
Audra Jedlicka	Irrigation	1,197.76	Colfax

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

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

Attached is information on LB1368 Nitrogen Reduction Incentive Act (NIRA) being implemented by NeDNR. Lower Platte North could be receiving \$38,058.73 once a contract is signed and implemented by both parties. A draft contract is attached for review. There are different priority areas, but staff recommend working in LPN Priority A areas.

- **Priority A Areas:** Priority A Areas represent areas of elevated nitrate levels with enhanced management including wellhead protection areas and irrigated lands in phase II or higher areas. Most of these areas currently require establishment of a producer's baseline information and data reporting to NRDs, including nitrogen application rates. NRD crop report data will be used to establish baseline nitrogen application rates for producers in these areas.
- Incentive payments in Priority A Areas will be set at \$15 per acre for producers that can demonstrate a reduction in nitrogen fertilizer application rates of the lesser of 40 pounds per acre or 15% of their baseline application rate. **Under no circumstance can other nitrogen sources (manure, wastewater, etc.) replace the reduced commercial fertilizer.**

The NRD has 30 producers in the Bellwood Area and 80 producers in the Schuyler-Richland Area. Both of these areas are in Phase II or higher.

If each producer signs up, the NRD could approve 25 acres x \$15 x 110 producers equal \$41,250. (a little over, but all producers might not qualify)

The other options would be 135 acres X \$15 X 15 producers. This would be more beneficial by doing larger fields in higher risk areas.

Some producers are already at the recommended rate, so decreasing 40 pounds might be tough.

Items to consider when ranking the fields

- Field locations and look at soil types, depth to aquifer and risks. The NRD has a risk tool evaluator already developed for these areas.
- Could limit it to one phase area.
- Willing to try different technology to decrease nitrogen rates.
- Irrigation systems being used presently.

The committee questions how many producers will think \$15 is enough incentive. Staff will work on developing a scoring system if more applications are received than money allows.

6.C.3.b.2. Lower Platte River Consortium

Conditions Update

Lower Platte River Drought Contingency Plan Trigger Updates

- **U.S. Drought Monitor (USDM) Categories:** as of September 27th, the Lower Platte Basin is divided into the following categories by percentage:
 - D2 - 0.12%
 - D1 - 37.55%
 - D0 - 46.76%
 - No Drought Category - 15.57%
- **Platte River near Ashland flow:**
- Between September 1-27th, daily mean discharge at Ashland varied between 1,100 cfs and 3,000 cfs (Severe Drought to no drought category according to the LPRDCP). Peak instantaneous flow was 3,870 cfs on September 2nd.
- **Palmer Drought Severity Index (PDSI) value at Ashland, NE:**
 - -3.22 as of September 27th, 2024 (Severe Drought according to the LPRDCP)

Highlights from the Central Region Climate & Drought Outlook webinar during September 2024:

- **Seasonal Outlooks (October - December 2024):** Temperature outlook is leaning to above-normal conditions, and precipitation has equal chances of above, below, or near normal conditions.
- **Crop Conditions in Nebraska as of September 23rd, 2024:**
 - Corn: 66% mature, 67% good to excellent conditions

- Soybeans: 75% dropping leaves, 66% good to excellent conditions.
- Pasture and Range: 33% poor to very poor conditions
- **Topsoil Moisture Conditions in Nebraska as of September 23rd, 2024:** 61% short to very short
- **El Niño-Southern Oscillation (ENSO) Outlook:** Currently in ENSO-neutral and developing La Niña conditions. La Niña conditions expected to persist through winter.

Find current and previous drought products at the following website:

- [NeDNR's LPRBC Drought Contingency Correspondence ShareFile site.](#)

6.C.3.c. MONITORING WELLS EQUIPMENT

The Nebraska Department of Natural Resources has \$30,000 in funding for telemetry in monitoring wells. At the present time, most of the LPNNRD dedicated monitoring wells have telemetry already present. Staff will be contacting communities within the district to determine if they have monitoring wells or test holes within their community so that a transducer can be utilized along with telemetry. This can be beneficial during drought for communities to look at real-time water measurements beyond their municipal well locations.

6.C.4. SURFACE WATER PROGRAMS

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

This week's beach Bacteria and Harmful Algal Bloom results are now posted on the NDEE web page ([Current Health Alerts and Sampling Results For This Week](#)).

There are no lakes on Health Alert this week! Kirkman's Cove Lake in Richardson County will be removed from Health Alert status. There are **0** beaches on Health Alert this week.

Current Lakes on "Health Alert"			
Lake	County	Microcystin (ppb)	Sample Date
None! ??			

When a lake exceeds 8 ppb of microcystin it will be placed on Health Alert. If a lake is under a Health Alert, signs will be posted recommending people avoid full body contact activities such as swimming, wading, skiing, jet skiing, etc.

There are **0** beaches with *E.coli* testing above 235 colonies/100 ml.

Lakes with High <i>E.coli</i> Bacteria			
Lake	County	Microcystin (ppb)	Sample Date
None! ??			

When *E. coli* bacteria levels test above 235 colonies/100 ml a Health Alert is not issued. However, conditions are at a higher risk to human

health when swimming. Considering the more rapid changes in bacteria conditions, signs are not posted with these higher levels. Although, we want people to be aware of beach conditions and use their own judgment as to whether they use a listed waterbody.

Harmful algal bloom at a Nebraska Reservoir.
Have a good week and enjoy the lakes!

Justin Haas
State Lakes Coordinator
Nebraska Department of Environment and Energy
P.O. Box 98922
245 Fallbrook Blvd., Suite 100
Lincoln, NE 68509-8922
Direct: 402-471-4224 | Main Office: 402-471-2186
<http://dee.ne.gov>

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

6.C.5. Upcoming meetings

The Committee would like a water retreat in the latter part of January or first part of February. This time period would allow any new Committee or Board members to get a water update. Dave Hume from LRE will plan on attending to discuss the updated groundwater plan, new groundwater levels maps, updated sub-areas and suggested changes. Other things that could be discussed are water quality issues. The staff was looking at a date that would not be on Committee day.

Water Committee meetings in November and December. The November meeting lands on Wednesday, November 27 (the day before Thanksgiving) and the December meeting lands on January 1, 2025.

The Water Committee Meeting for November will be held on Tuesday, November 26, at 6 pm and the December meeting will be held on Wednesday, January 8, 2025, at 6 pm.

GMDA winter conference will be held February 25-27, 2025 in Temecula, CA. If interested, please let staff know soon.

6.C.6. OTHER

Attached is a draft statewide report on irrigated acres and basins along with a report from NARD conference from Jacob and Daryl.

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

6.D. Projects Committee - Action as Required

6.D.1. UNFINISHED BUSINESS

6.D.2. SWCP

6.D.2.a. SWCP Application Approvals

RON VANEK	\$	15,000.00	Terraces w/ tile outlet, GWW
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Clifford Prochaska*

NRCS field office personnel have notified the NRD that with current field conditions (specific to dryland) there won't be any construction work occurring without substantial precipitation or supplemental water.

6.D.2.b. SWCP Payments

KIRK CARPENTER	\$	1,399.61	Windbreak/shelterbelt w/ irrigation
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6.D.3. JOINT WATER MANAGEMENT ADVISORY BOARD (JWMAB)

6.D.3.a. East Fremont/Elkhorn Township Drainage - FEMA HMPG

6.D.3.b. West Fremont - FEMA BRIC

JEO is filling out the Notice of Interest with NEMA. The total project is planned at \$250,000 with the City of Fremont putting up required match of \$62,500. The goal of the proposed project is to update the current floodplain administration policies, procedures and ordinances to guide future development of Fremont.

Project activities/scope of work

The City desires to implement a program of outreach to public, commercial, and industrial sectors to both increase awareness of flood risk and support implementation of strengthened floodplain management requirements. Utilizing flood risk modeling completed through the Rawhide Creek Watershed Flood Protection Operations Plan and the Platte Township BRIC Project Scoping effort, the City has identified key flood risk data and regions not currently shown on the effective FIRM. These include the Rawhide Creek floodplain as well as additional detail such as depth and velocity for the Platte River floodplain. This information coupled with the direct damages experienced in the 2019 flood event and more recent ice jam floods shows the importance of updating the detail of flood risk data available to the public. The City proposes to do this through development of online outreach tools that will support distribution of flood risk awareness information from these new flood models alongside the effective Flood Insurance Rate Map (FIRM). Additionally, the City plans to use this information coupled with stakeholder outreach to develop a series of floodplain management policy and ordinance updates. It is anticipated these updates will focus on risk assessment for new development, higher standards for utilities, standards targeted to high risk and high damage potential regions, and a substantial damage management plan to support

preparedness for future flooding. It is anticipated these efforts will culminate in revised and strengthened floodplain management standards, development of a substantial damage management plan, and a program to support funding of retrofitting and acquisition of floodprone properties in the future. It will also serve as the foundation for potential improvements to the City of Fremont's CRS score.

6.D.3.c. Rawhide Creek Watershed - NRCS WFPO

JEO addressed all state NRCS comments and submitted the draft plan to them on September 5th. State NRCS will forward the plan to the National Water Management Center in Arkansas for their review. Typically this review takes 30 to 60 days.

6.D.3.d. North Bend Drainage District

The drainage district continues to work through easement negotiations.

6.D.3.e. Cotterell Diking and Drainage District

The Diking District plans to get a rough estimate on what a planning study might cost, so the county can submit a request to NEMA for planning funds.

6.D.4. SHELL CREEK WATERSHED

6.D.4.a. Shell Creek Implementation - 319 & NET

Septic System Upgrade Applicants:

Daniel Wegener for \$8,700

Completed Septic:

Leon Wemhoff, total cost \$13,939.26, SCWIG funds at 60% = \$8,363.56 payment

Bill Bos has potential cover crop applications within the Shell Creek area. He may have them in by 10/14 meeting; there is concern over field conditions.

6.D.5. WAHOO CREEK WATERSHED

6.D.5.a. Dam Site Planning Update

Pre-bid construction meeting was held 9/19 with 9 different representatives attending.

Bids for construction of the first three sites will be opened on October 2nd at 2:00 pm. A motion to accept a bid will be needed at Board Meeting on October 14th.

Discussion regarding project construction manager.

6.D.5.a.1. Design - Olsson

Olsson design invoices and progress report is attached.

6.D.5.a.2. Real Estate - Olsson & Great Plains Appraisal

Danielle Allen and Elliott continue to meet with landowners for the remaining six sites. Site 77 details have yet to be finalized to a point that we can start meeting with impacted landowners. We expect to start

meeting with those landowners starting this fall.

The temporary (construction) site access for the first three sites have been verbally agreed upon and Danielle is finalizing agreement documentation.

Permanent ingress/egress locations have been verbally agreed upon and will require legal description.

Olsson invoice attached.

A motion will be needed at Board Meeting to approve, make payment and authorize Board Chair to sign the temporary construction easements for the Wahoo Creek Watershed Flood Reduction Project 26B and 27.

6.D.5.a.3. Funding - NRCS WFPO & NeDNR JEDI

Our WFPO design funds for the seven dams from NRCS expired on September 30th. Staff will work on compiling those expenses along with up to \$15,000 of administration funds and getting a reimbursement request to NRCS soon.

6.D.5.b. Water Quality - NWQI & 319

We received grant funding from NRCS to support a new position dedicated to Source Water Protection activities in Wellhead Protection Areas throughout the District and our National Water Quality Initiative in the Wahoo Creek Watershed. The award was for \$204,475 for three years with the ability to extend two additional years if everyone agrees and NRCS has funding. Our local match is just over 50% and includes a mix of cash and in-kind. We will work toward submitting an NDEE grant to support on the ground practices that EQIP does not support - Similar to SCWIG. 319 funds are an option in the future to support this position should they be needed. Logistics of creating this position are being run through Exec Committee.

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

6.D.7. HAZARD MITIGATION PLAN UPDATE

An invoice and progress report is attached. Recent efforts include JEO staff incorporating worksheet information from meetings, THIRA draft document, and initial work on the Drought Plan that is an add-on to our HMP.

6.D.8. NEBRASKA BUFFER STRIP PROGRAM PAYMENT

Attached is the list of active NeBSP contracts that are due for annual payment.

Total number of contracts : 33

Total number of acres: 227.9

Total contract payment: \$49,139.26

6.D.9. OTHER

7. Additional Action Items

7.A. Lake Wanahoo 50 Amp Electrical Service

- 7.B. Shell Creek Implementation 319 & NET
Tony Long - Alternate water/tank - \$19,379.93

A motion will be needed:

To approve \$19,379.93 payment to Tony Long for implementation of an alternate water source and fencing within the Shell Creek Environmental Plan.

- 7.C. Skull Creek Repair Work

Steve Beyer had prior approval for up to \$4,500 of assistance to repair the dike along Skull Creek upon clearance from the Corps. Attached is the letter from the Corps, as well as the final invoice.

A motion will be needed at Board Meeting - To approve \$4,500 payment to Steve Beyer for completed dike repair work along Skull Creek.

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

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

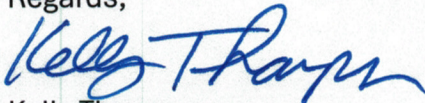
October 11, 2024

Eric Gottschalk, General Manager
Lower Platte North Natural Resources District
511 Commercial Park Road
Wahoo, NE 68066

Dear Eric & LPN Board of Directors,

Please accept this letter as my official resignation as a Subdistrict #1 director for the Lower Platte North Natural Resources District. It is a bittersweet decision to resign after serving on the board since 2017, but circumstances dictate I must step down. It has been an absolute pleasure to work with an amazing staff and dedicated directors that have helped make the Lower Platte North NRD one of if not the best district in the State of Nebraska.

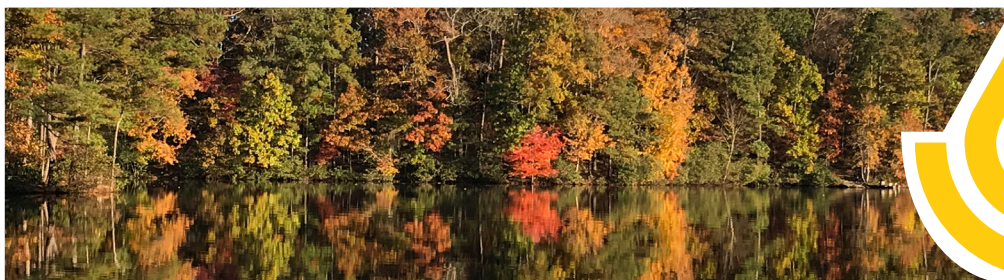
Regards,

A handwritten signature in blue ink that reads "Kelly Thompson". The signature is written in a cursive, flowing style.

Kelly Thompson
Subdistrict #1

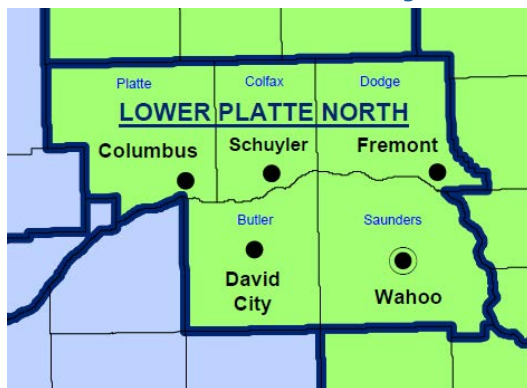
Conservation Update

Report to LPNNRD Manager
October, 2024



District Conservationist: Bryan Shupe

Wahoo: District Secretary - Marla Milliken
District Conservationist - Bryan Shupe
Resource Conservationist - Peyton Harsin
Soil Conservationist - Don Treptow
Natural Resource Spec. - Pearl Smith-Mayar
Civil Engineering Technician - Josh Charles
Pheasants Forever Biologist - Elli Sanders
NRD Technician - Adam Brockmann
Area Easement Specialist - Patrick Lantis
Wetland Data Specialist (CTR) - Mindy Clark
ACES Contract - Mitch Keebler
Survey Technician - Sakia Fields
Pathways Intern - Nobel Nothstine



David City: District Secretary - Kim Piitz
Resource Conservationist - Ben Barlean
Soil Conservationist - VACANT

Fremont: District Secretary - Jessica Marty
Resource Conservationist - Mike Boardman
Soil Conservationist - Ryan Jenkins
Soil Con Technician - Ashley Keeler

Schuyler: District Secretary - Kris Miller
Res. Conservationist - Jenna Kampschnieder
Natural Resources Specialist - Kaylea Bailey

Columbus: District Secretary - Jeri Rosno
Resource Conservationist - VACANT
Natural Resources Specialist - Nathan Kush

Staffing

Chelsea Clark's last day in the office was September 27th. She has relocated to Lafayette, LA to be the State EQIP Coordinator. We do not have a date when the vacancy for her position will be announced, but I will update everyone as soon as I know. Nathan Kush continues to do well in her absence. Other staff along with myself will be working with Nathan to keep things moving.

We are expecting vacancy announcements throughout the state for Soil Conservationist positions and Student Interns. We are also expecting an announcement for an Agronomist position in the Columbus office. This position would help with Nutrient Management planning and implementation.

Dry Conditions

After historical amounts of rainfall in the spring, we are experiencing historical drought over the last couple of months. We are doing shovel tests as fields are opened to determine if there is enough moisture to build terraces and basins. To my knowledge, everything has been too dry so far. We have received guidance how to process contracts effected by drought, which is out of the control of the contract holder.

Natural Resources Conservation Service



Conservation Planning

As fields open up, I've encouraged staff to get to the field to complete assessments like the In Field Soil Health Assessment (IFSHA) and the Wildlife Assessment (WHEW). Getting in the field to complete these assessments are an excellent time to visit with the customer about their conservation goals and develop working relationships with customers.

I met with the planners from all the offices in Schuyler last week to discuss our rankings, clarify ranking questions, and pare down the questions. This will help increase efficiency and improve consistency throughout the NRD.

FY24 Accomplishments

Now that we are beginning a new year here is a summary of accomplishments for FY24:

- 78 applications contracted and over \$3.5 Mil obligated.
- 64 EQIP
- 14 CSP
- Over \$2 million dollars in payments
- Over 22,000 Acres assessed for resource concerns

Thanks to all Staff, Partners, and Customers in the LPNNRD! We could not do it without you.

Thank You Partners and Producers

Your contributions and partnership are second to none and you are essential to our mission:
Helping People Help the Land

NEBRASKA RESOURCES DEVELOPMENT FUND FINANCIAL STATUS

September 25, 2024

APPROVED PROJECTS	SPONSOR & RDF COST SHARE	AMOUNT ALLOCATED	TOTAL PROJECT OBLIGATION	UNOBLIGATED BALANCE	OBLIGATED THIS FISCAL YEAR	PAYMENTS THIS FISCAL YEAR	PAYMENT SINCE LAST REPORT ¹	TOTAL AMOUNT EXPENDED TO DATE	OBLIGATED FUNDS AVAILABLE
FULLY FUNDED:									
Lower Turkey Cr. Watershed	LBBNRD 60% / 70%	7,179,051.91	7,179,051.91	0.00				7,004,104.91	174,947.00
Upper Prairie/Silver/Moores	CPNRD 52.5%	14,705,530.74	14,705,530.74	0.00		399,535.11	399,535.11	13,404,708.74	1,300,822.00
Lake Wanahoo	LPNNRD 60%	11,309,246.95	11,309,246.95	0.00				11,288,159.21	21,087.74
Western Sarpy/Clear Creek	P-MRNRD 60%	10,179,580.43	10,179,580.43	0.00				9,835,318.43	344,262.00
Completed Projects (67)		79,212,589.03	79,212,589.03					79,208,505.63	
TOTAL:		\$122,585,999.06	\$122,585,999.06	(\$0.00)	\$0.00	\$399,535.11	\$399,535.11	\$120,740,796.92	\$1,841,118.74

Hay & Dirt Sales Revenue \$0.00

APPROVAL DATE

- 7-25-02 Western Sarpy
- 11-17-04 Upper Prairie
- 11-17-05 Lower Turkey
- 7-11-07 Wanahoo

TOTAL \$1,841,118.74

NOTES: 1 Last Report - 8/2/2024

Soil and Water Conservation Fund

Expenditures by Month 2016-2025

Month	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
July	230,156	246,731	69,345	226,366	374,897	181,848	287,597	716	15,114
August	203,516	203,852	263,706	124,962	361,535	108,607	37,923	147,705	143,609
September	154,446	216,953	180,002	244,879	195,055	152,411	217,494	60,694	
October	251,920	86,318	194,573	132,123	270,433	88,968	182,571	146,699	
November	61,414	201,126	120,264	55,514	370,513	61,578	428,489	101,043	
December	530,339	175,421	115,429	240,281	261,669	210,658	267,922	97,120	
January	140,403	197,443	192,979	60,276	523,664	246,016	171,956	244,994	
February	122,958	101,559	104,900	185,522	89,064	9,949	23,394	93,508	
March	80,967	81,770	60,350	74,887	71,312	124,746	121,288	29,088	
April	98,135	37,868	8,301	23,994	44,976	184,341	36,884	108,073	
May	134,951	20,708	59,720	87,122	75,446	79,406	232,928	270,486	
June	416,507	358,271	125,953	328,431	273,943	375,797	234,108	405,810	
Total	2,425,712	1,928,020	1,495,522	1,784,357	2,912,504	1,824,325	2,242,553	1,705,936	158,723

Soil and Water Conservation Fund Report

NRD Name	Total Available FY 2024-2025	Expenditures July 2024	Expended To Date	Remaining Balance 31-Jul-24	Percent Expended 31-Jul-24
Upper Big Blue	\$82,573.92			\$82,573.92	0 %
Lower Big Blue	\$83,884.38			\$83,884.38	0 %
Upper Elkhorn	\$140,751.52			\$140,751.52	0 %
Lower Elkhorn	\$303,764.94			\$303,764.94	0 %
Little Blue	\$84,758.02			\$84,758.02	0 %
Upper Loup	\$170,691.78			\$170,691.78	0 %
Lower Loup	\$183,237.82			\$183,237.82	0 %
Lewis & Clark	\$177,198.95	\$15,113.59	\$15,113.59	\$162,085.36	9 %
Papio-Missouri River	\$115,290.74			\$115,290.74	0 %
Nemaha	\$103,978.24			\$103,978.24	0 %
Upper Niobrara-White	\$118,154.01			\$118,154.01	0 %
Middle Niobrara	\$90,514.04			\$90,514.04	0 %
Lower Niobrara	\$147,685.29			\$147,685.29	0 %
North Platte	\$91,637.99			\$91,637.99	0 %
South Platte	\$103,044.61			\$103,044.61	0 %
Twin Platte	\$65,428.61			\$65,428.61	0 %
Central Platte	\$118,421.03			\$118,421.03	0 %
Lower Platte North	\$210,033.96			\$210,033.96	0 %
Lower Platte South	\$92,948.45			\$92,948.45	0 %
Upper Republican	\$195,721.02			\$195,721.02	0 %
Middle Republican	\$129,327.72			\$129,327.72	0 %
Lower Republican	\$132,056.81			\$132,056.81	0 %
Tri-Basin	\$150,952.95			\$150,952.95	0 %
	\$3,092,056.79	\$15,113.59	\$15,113.59	\$3,076,943.20	0 %

Soil and Water Conservation Fund Report

NRD Name	Total Available FY 2024-2025	Expenditures August 2024	Expended To Date	Remaining Balance 31-Aug-24	Percent Expended 31-Aug-24
Upper Big Blue	\$82,573.92			\$82,573.92	0 %
Lower Big Blue	\$83,884.38			\$83,884.38	0 %
Upper Elkhorn	\$140,751.52	\$13,772.26	\$13,772.26	\$126,979.26	10 %
Lower Elkhorn	\$303,764.94	\$2,500.00	\$2,500.00	\$301,264.94	1 %
Little Blue	\$84,758.02			\$84,758.02	0 %
Upper Loup	\$170,691.78	\$1,675.08	\$1,675.08	\$169,016.70	1 %
Lower Loup	\$183,237.82	\$6,515.46	\$6,515.46	\$176,722.36	4 %
Lewis & Clark	\$177,198.95	\$7,582.16	\$7,582.16	\$169,616.79	4 %
Papio-Missouri River	\$115,290.74			\$115,290.74	0 %
Nemaha	\$103,978.24			\$103,978.24	0 %
Upper Niobrara-White	\$118,154.01	\$17,270.62	\$17,270.62	\$100,883.39	15 %
Middle Niobrara	\$90,514.04	\$9,575.17	\$9,575.17	\$80,938.87	11 %
Lower Niobrara	\$147,685.29	\$19,140.65	\$19,140.65	\$128,544.64	13 %
North Platte	\$91,637.99	\$29,242.86	\$29,242.86	\$62,395.13	32 %
South Platte	\$103,044.61	\$8,806.71	\$8,806.71	\$94,237.90	9 %
Twin Platte	\$65,428.61			\$65,428.61	0 %
Central Platte	\$118,421.03			\$118,421.03	0 %
Lower Platte North	\$210,033.96			\$210,033.96	0 %
Lower Platte South	\$92,948.45			\$92,948.45	0 %
Upper Republican	\$195,721.02	\$7,339.72	\$7,339.72	\$188,381.30	4 %
Middle Republican	\$129,327.72			\$129,327.72	0 %
Lower Republican	\$132,056.81	\$19,472.80	\$19,472.80	\$112,584.01	15 %
Tri-Basin	\$150,952.95	\$715.76	\$715.76	\$150,237.19	0 %
	\$3,092,056.79	\$143,609.25	\$143,609.25	\$2,948,447.54	5 %

Soil and Water Conservation Fund Report

NRD Name	Total Available FY 2024-2025	Expenditures September 2024	Expended To Date	Remaining Balance 26-Sep-24	Percent Expended 26-Sep-24
Upper Big Blue	\$82,573.92	\$6,230.00	\$6,230.00	\$76,343.92	8 %
Lower Big Blue	\$83,884.38			\$83,884.38	0 %
Upper Elkhorn	\$140,751.52	\$19,198.31	\$19,198.31	\$121,553.21	14 %
Lower Elkhorn	\$303,764.94			\$303,764.94	0 %
Little Blue	\$84,758.02			\$84,758.02	0 %
Upper Loup	\$170,691.78	\$8,486.17	\$8,486.17	\$162,205.61	5 %
Lower Loup	\$183,237.82	\$23,029.92	\$23,029.92	\$160,207.90	13 %
Lewis & Clark	\$177,198.95	\$13,713.18	\$13,713.18	\$163,485.77	8 %
Papio-Missouri River	\$115,290.74			\$115,290.74	0 %
Nemaha	\$103,978.24	\$8,000.00	\$8,000.00	\$95,978.24	8 %
Upper Niobrara-White	\$118,154.01	\$1,192.44	\$1,192.44	\$116,961.57	1 %
Middle Niobrara	\$90,514.04	\$5,000.00	\$5,000.00	\$85,514.04	6 %
Lower Niobrara	\$147,685.29	\$27,299.91	\$27,299.91	\$120,385.38	18 %
North Platte	\$91,637.99	\$40,797.72	\$40,797.72	\$50,840.27	45 %
South Platte	\$103,044.61	\$4,585.57	\$4,585.57	\$98,459.04	4 %
Twin Platte	\$65,428.61			\$65,428.61	0 %
Central Platte	\$118,421.03			\$118,421.03	0 %
Lower Platte North	\$210,033.96	\$398.56	\$398.56	\$209,635.40	0 %
Lower Platte South	\$92,948.45			\$92,948.45	0 %
Upper Republican	\$195,721.02	\$20,361.36	\$20,361.36	\$175,359.66	10 %
Middle Republican	\$129,327.72			\$129,327.72	0 %
Lower Republican	\$132,056.81	\$22,293.31	\$22,293.31	\$109,763.50	17 %
Tri-Basin	\$150,952.95	\$5,788.86	\$5,788.86	\$145,164.09	4 %
	\$3,092,056.79	\$206,375.31	\$206,375.31	\$2,885,681.48	7 %

WATER WELL DECOMMISSIONING CASH FUND (2555)

	Receipts	Interest	Cumulative Total	Allocated to NRDs	Unallocated Balance	Expended	Cumulative Expended	Unexpended Balance
Jan, 2020	8,514.00	51.52	2,301,127.30		(107,344.63)		2,265,641.70	35,485.60
Feb	4,515.00	59.91	2,305,702.21		(102,769.72)	17,480.53	2,283,122.23	22,579.98
Mar	516.00	54.17	2,306,272.38		(102,199.55)	4,993.00	2,288,115.23	18,157.15
Apr	5,608.50	38.64	2,311,919.52		(96,552.41)		2,288,115.23	23,804.29
May	3,289.50	33.84	2,315,242.86		(93,229.07)	8,394.93	2,296,510.16	18,732.70
June	4,407.50	32.44	2,319,682.80		(88,789.13)	3,256.47	2,299,766.63	19,916.17
July	4,450.50	26.15	2,324,159.45		(84,312.48)	13,222.00	2,312,988.63	11,170.82
Aug	5,353.50	20.48	2,329,533.43	70,000.00	(148,938.50)		2,312,988.63	16,544.80
Sept	4,085.00	14.48	2,333,632.91		(144,839.02)	1,285.00	2,314,273.63	19,359.28
Oct	3,171.00	22.19	2,336,826.10		(141,645.83)	6,661.00	2,320,934.63	15,891.47
Nov	7,202.50	17.01	2,344,045.61		(134,426.32)	4,733.00	2,325,667.63	18,377.98
Dec	4,708.50	16.26	2,348,770.37		(129,701.56)	500.00	2,326,167.63	22,602.74
Jan, 2021	6,514.50	24.26	2,355,309.13		(123,162.80)	-	2,326,167.63	29,141.50
Feb	3,268.00	28.66	2,358,605.79		(119,866.14)		2,326,167.63	32,438.16
Mar	2,623.00	37.21	2,361,266.00		(117,205.93)	5,269.94	2,331,437.57	29,828.43
Apr	3,139.00	39.22	2,364,444.22		(114,027.71)	10,868.00	2,342,305.57	22,138.65
May	3,375.50	40.01	2,367,859.73		(110,612.20)	-	2,342,305.57	25,554.16
June	4,942.00	28.11	2,372,829.84		(105,642.09)	11,959.00	2,354,264.57	18,565.27
July	4,364.50	31.21	2,377,225.55	70,000.00	(171,246.38)	16,845.00	2,371,109.57	6,115.98
Aug	5,353.50	21.43	2,382,600.48		(165,871.45)	4,296.09	2,375,405.66	7,194.82
Sept	6,127.50	6.15	2,388,734.13		(159,737.80)	1,032.00	2,376,437.66	12,296.47
Oct	6,944.50	9.74	2,395,688.37		(152,783.56)	-	2,376,437.66	19,250.71
Nov	5,052.50	14.93	2,400,755.80		(147,716.13)	-	2,376,437.66	24,318.14
Dec	4,708.50	22.48	2,405,486.78		(142,985.15)	6,429.00	2,382,866.66	22,620.12
Jan, 2022	6,192.00	36.09	2,411,714.87		(136,757.06)		2,382,866.66	28,848.21
Feb	7,482.00	25.80	2,419,222.67		(129,249.26)	6,234.00	2,389,100.66	30,122.01
Mar	4,039.00	38.67	2,423,300.34		(125,171.59)	6,364.00	2,395,464.66	27,835.68
Apr	4,472.00	34.55	2,427,806.89		(120,665.04)		2,395,464.66	32,342.23
May	4,128.00	31.79	2,431,966.68		(116,505.25)	7,419.76	2,402,884.42	29,082.26
June	4,665.50	37.10	2,436,669.28		(111,802.65)	6,893.65	2,409,778.07	26,891.21
July	1,279.50	39.48	2,437,988.26		(110,483.67)	3,853.31	2,413,631.38	24,356.88
Aug	4,622.50	35.77	2,442,646.53		(105,825.40)	14,756.00	2,428,387.38	14,259.15
Sept	7,611.00	37.34	2,450,294.87		(98,177.06)		2,428,387.38	21,907.49
Oct	6,600.50	29.48	2,456,924.85	65,000.00	(156,547.08)	5,390.00	2,433,777.38	23,147.47
Nov	5,246.00	40.17	2,462,211.02		(151,260.91)		2,433,777.38	28,433.64
Dec	666.50	42.31	2,462,919.83		(150,552.10)		2,433,777.38	29,142.45
Jan, 2023	12,986.00	62.25	2,475,968.08		(137,503.85)		2,433,777.38	42,190.70
Feb	4,665.50	78.17	2,480,711.75		(132,760.18)		2,433,777.38	46,934.37
Mar	5,934.00	81.64	2,486,727.39		(126,744.54)	5,909.00	2,439,686.38	47,041.01
Apr	3,182.00	95.17	2,490,004.56		(123,467.37)	5,259.00	2,444,945.38	45,059.18
May	3,999.00	92.42	2,494,095.98		(119,375.95)	6,264.00	2,451,209.38	42,886.60
June	5,891.00	95.37	2,500,082.35		(113,389.58)	6,355.00	2,457,564.38	42,517.97
July	5,224.50	92.86	2,505,399.71		(108,072.22)	28,415.70	2,485,980.08	19,419.63
Aug	5,547.00	82.18	2,511,028.89	65,000.00	(167,443.04)		2,485,980.08	25,048.81
Sept	7,654.00	52.69	2,518,735.58		(159,736.35)		2,485,980.08	32,755.50
Oct	5,504.00	69.54	2,524,309.12		(154,162.81)		2,485,980.08	38,329.04
Nov	5,676.00	85.36	2,530,070.48		(148,401.45)		2,485,980.08	44,090.40
Dec	6,364.00	92.13	2,536,526.61		(141,945.32)	2,889.00	2,488,869.08	47,657.53
Jan, 2024	5,525.50	115.76	2,542,167.87		(136,304.06)		2,488,869.08	53,298.79
Feb	5,052.50	130.21	2,547,350.58		(131,121.35)		2,488,869.08	58,481.50
Mar	4,665.50	138.83	2,552,154.91		(126,317.02)	10,184.70	2,499,053.78	53,101.13
Apr	6,471.50	152.42	2,558,778.83		(119,693.10)	7,303.00	2,506,356.78	52,422.05
May	6,170.50		2,564,949.33		(113,522.60)		2,506,356.78	58,592.55
June	5,461.00	126.36	2,570,536.69		(107,935.24)	7,700.00	2,514,056.78	56,479.91
July	6,084.50	267.33	2,576,888.52		(101,583.41)	29,282.00	2,543,338.78	33,549.74
Aug	4,988.00	119.18	2,581,995.70		(96,476.23)		2,543,338.78	38,656.92
Sept	365.50	82.74	2,582,443.94		(96,027.99)	17,912.09	2,561,250.87	21,193.07
TOTALS	2,536,955.44	45,488.50				2,561,160.87		

Water Sustainability Fund Budget Summary Active Projects

Project Number	Grant Year	Grant	Invoices Paid	Remaining Grant	Project Name	Sponsor
4116	2015	\$2,900,452.00	\$2,900,452.00	\$0.00	Omaha CSO Program	City of Omaha
4148	2016	\$800,796.00	\$800,796.00	\$0.00	Omaha CSO Program	City of Omaha
4152	2016	\$7,636,698.00	\$6,711,709.78	\$924,988.22	Lincoln Water System Drought Resiliency and Flood Protection	City of Lincoln
5178	2017	\$1,073,908.00	\$1,073,908.00	\$0.00	Omaha CSO Program	City of Omaha
5181	2017	\$897,300.00	\$0.00	\$897,300.00	Platte/Republican Diversion	LRNRD
5205	2018	\$1,030,952.00	\$1,030,952.00	\$0.00	Omaha CSO Program	City of Omaha
5217	2018	\$4,735,048.00	\$3,881,423.00	\$853,625.00	Papio WP-1 Structure	PMNRD
5220	2018	\$250,000.00	\$165,375.00	\$84,625.00	Phase 2 High Tec Irr Implementation	MRNRD
5221	2018	\$375,336.00	\$374,934.60	\$401.40	Remote Water Monitoring & Efficiency	URNRD

Project Number	Grant Year	Grant	Invoices Paid	Remaining Grant	Project Name	Sponsor
5246	2019	\$1,086,503.30	\$1,086,503.30	\$0.00	Omaha CSO Program	City of Omaha
5247	2019	\$1,249,125.00	\$356,825.62	\$892,299.38	West Point Levee Improvement	Town of West Point
5249	2019	\$785,764.80	\$475,860.00	\$309,904.80	MRNRD Hydrogeologic Mapping	MRNRD
5252	2019	\$6,006,000.00	\$5,654,691.50	\$351,308.50	Blair Water Supply Resiliency	Town of Blair
5253	2019	\$5,857,792.00	\$572,454.32	\$5,285,337.68	Deadmans Run Flood Reduction-LPSNRD	LPSNRD
5269	2020	\$2,357,672.00	\$1,268,494.50	\$1,089,177.50	South Platte Canal Restoration	NPPD
5301	2020	\$123,840.00	\$113,203.34	\$10,636.66	Soil Moisture Probe	URNRD
5308	2021	\$1,086,503.30	\$1,086,503.30	\$0.00	Omaha's CSO Program	City of Omaha
5309	2021	\$1,086,503.30	\$1,086,503.30	\$0.00	Omaha's CSO Program	City of Omaha
5312	2021	\$144,000.00	\$120,219.99	\$23,780.01	ENWRA GW Recharge Mapping	ENWRA

Project Number	Grant Year	Grant	Invoices Paid	Remaining Grant	Project Name	Sponsor
5315	2021	\$1,222,899.17	\$835,129.81	\$387,769.36	MRNRD Map & Model for Water Balance	MRNRD
5316	2021	\$243,000.00	\$71,528.03	\$171,471.97	Papio's IMP GW Quantity Monitoring	PMNRD
5317	2021	\$8,982,946.00	\$0.00	\$8,982,946.00	CNPP&ID Elwood Siphon	CNPPID
5321	2021	\$145,000.00	\$101,400.00	\$43,600.00	Lincoln Water Supply Arsenic Study	City of Lincoln
5322	2021	\$167,553.00	\$65,921.22	\$101,631.78	UBBNRD Nitrate Accumulation Study	UBBNRD
5323	2021	\$894,660.00	\$0.00	\$894,660.00	MNNRD Bone & Lone Pine Watershed Improvement	MNNRD
10007	2022	\$1,086,503.30	\$1,086,503.30	\$0.00	CSO	City of Omaha
10008	2022	\$240,000.00	\$120,000.03	\$119,999.97	WWUM Outreach Education Portal	SPNRD
10013	2022	\$1,788,300.00	\$27,000.00	\$1,761,300.00	Little Indian Creek WFPO	LBBNRD
10014	2022	\$233,100.00	\$83,621.65	\$149,478.35	LPNNRD's Nitrate Solution	LPNNRD

Project Number	Grant Year	Grant	Invoices Paid	Remaining Grant	Project Name	Sponsor
10020	2022	\$165,000.00	\$65,737.61	\$99,262.39	LLNRD's Buffalo Co. GW Model	LLNRD
10023	2022	\$858,290.00	\$0.00	\$858,290.00	Sargent Flood Resiliency	LLNRD
10037	2023	\$1,086,503.30	\$1,086,503.30	\$0.00	CSO	City of Omaha
10041	2023	\$82,500.00	\$22,500.00	\$60,000.00	UNW Groundwater Model Update	UNWNRD
10056	2023	\$4,898,104.00	\$1,942,914.77	\$2,955,189.23	WP 2 & WP 4	PMNRD
10059	2023	\$81,892.00	\$0.00	\$81,892.00	Robotic Camera Inspection System	NPPD
10061	2023	\$249,999.00	\$187,500.00	\$62,499.00	LBBNRD AEM2	LBBNRD
10064	2023	\$163,200.00	\$0.00	\$163,200.00	Nitrate Legacy Assessment	LLNRD
10066	2023	\$3,919,500.00	\$53,592.95	\$3,865,907.05	LBNRD Public Water Project	LBNRD
10070	2023	\$250,000.00	\$0.00	\$250,000.00	Lower Platte Basin Sub Regional GW Model	PMNRD

Project Number	Grant Year	Grant	Invoices Paid	Remaining Grant	Project Name	Sponsor
10073	2023	\$250,000.00	\$250,000.00	\$0.00	MUD Water Conservation & Peak Demand Management	MUD
10077	2023	\$240,000.00	\$60,000.00	\$180,000.00	Producer Connect Nitrogen Water Management Tool	NARD
10079	2023	\$152,970.00	\$5,176.76	\$147,793.24	Bow Creek Watershed Project	LCNRD
10081	2024	\$1,086,503.00	\$0.00	\$1,086,503.00	CSO	City of Omaha
10082	2024	\$75,000.00	\$0.00	\$75,000.00	Lake Babcock Evaluation	Loup Power District
10083	2024	\$118,200.00	\$0.00	\$118,200.00	NPPD Bypass Analysis	NPPD
10084	2024	\$145,686.00	\$0.00	\$145,686.00	Red Cloud Dam Rehab	Village of Red Cloud
10086	2024	\$133,706.00	\$0.00	\$133,706.00	West Knox Rural Water	West Knox Rural Water Boa
10087	2024	\$57,780.00	\$0.00	\$57,780.00	Groundwater Sustainability Study	UBBNRD
10088	2024	\$249,999.00	\$0.00	\$249,999.00	LBBNRD AEM 3	LBBNRD

Project Number	Grant Year	Grant	Invoices Paid	Remaining Grant	Project Name	Sponsor
10091	2024	\$36,000.00	\$0.00	\$36,000.00	Burr-Cook Paeovalley	NNRD
10093	2024	\$360,000.00	\$0.00	\$360,000.00	LNNRD Water Use Reduction	LNNRD
10095	2024	\$9,129,000.00	\$0.00	\$9,129,000.00	Santee Sioux Water System	Santee Sioux Nation
Totals		\$78,277,987.47	\$34,825,838.98	\$43,452,148.49		

Water Sustainability Fund Budget Summary Closed Projects

Project Number	Year	Grant	Invoices Paid	Final Grant Funds	Returned Grant	Close Out Year	Project Name	Sponsor
4117	2015	\$4,410,000.00	\$4,410,000.00	\$4,410,000.00	\$0.00	2019	Aquifer Storage and Resoration/Nitrate and Uranium Control	Hastings Utilities
4118	2015	\$151,680.00	\$151,680.00	\$151,680.00	\$0.00	2021	Estimating Recharge toward Sustainable Groundwater and Agriculture	CPNRD
4119	2015	\$900,000.00	\$900,000.00	\$900,000.00	\$0.00	2024	NPNRD Groundwater Retirement Program	NPNRD
4121	2015	\$235,500.00	\$235,500.00	\$235,500.00	\$0.00	2020	Western Water Use Management Model Update	SPNRD
4122	2015	\$900,000.00	\$841,950.00	\$841,950.00	\$58,050.00	2020	Lower Elkhorn Water and Soil Conservatoin Program	LENRD
4124	2015	\$249,900.00	\$249,900.00	\$249,900.00	\$0.00	2021	Groundwater Management program review for Water Sustainability	CPNRD
4125	2015	\$96,300.00	\$96,300.00	\$96,300.00	\$0.00	2019	Secondary Bedrock Aqifer Reconnaissance Sampling/Age Dating	ENWRA
4126	2015	\$64,200.00	\$62,100.00	\$62,100.00	\$2,100.00	2020	Platte and Elkhorn River Valley Integrated Water Monitoring	PMNRD
4132	2015	\$250,000.00	\$249,999.60	\$249,999.60	\$0.40	2019	Lower Platte South NRD Aquifer Framework Mapping	LPSNRD

Project Number	Year	Grant	Invoices Paid	Final Grant Funds	Returned Grant	Close Out Year	Project Name	Sponsor
4133	2015	\$81,270.00	\$81,270.00	\$81,270.00	\$0.00	2019	Aerial Electromagnetic Survey of the Bazile Groundwater Management	UENRD
4135	2015	\$200,000.00	\$91,724.60	\$91,724.60	\$108,275.40	2019	Groundwter Management for Mid-Summer Declines	LPNNRD
4140	2015	\$240,000.00	\$240,000.00	\$240,000.00	\$0.00	2019	P-MRNRD Sarpy County Aquifer Mapping	PMNRD
4141	2015	\$250,000.00	\$249,999.60	\$249,999.60	\$0.40	2019	Lower Elkhorn NRD - Aquifer Framework Mapping	LENRD
4142	2015	\$250,000.00	\$249,999.60	\$249,999.60	\$0.40	2019	Lower Platte North NRD - Aquifer Framework Mapping	LPNNRD
4143	2015	\$61,200.00	\$61,200.00	\$61,200.00	\$0.00	2019	Lewis and Clark Aero Ectromagnetics Aquifer Mapping	LCNRD
4144	2015	\$250,000.00	\$249,999.60	\$249,999.60	\$0.40	2019	Lower Loup NRD- Aquifer Mapping	LLNRD
4146	2016	\$100,979.00	\$98,391.40	\$98,391.40	\$2,587.60	2021	LBNRD Instream Weir Stabilization/Recharge Pilot Project	LBNRD
4147	2016	\$100,153.00	\$65,659.62	\$65,659.62	\$34,493.38	2021	LBNRD Low-head Embankment Stabilization/Recharge Pilot	LBNRD
4151	2016	\$195,000.00	\$188,466.72	\$188,466.72	\$6,533.28	2022	Lower Platte River Drought Contingency Plan	LPSNRD

Project Number	Year	Grant	Invoices Paid	Final Grant Funds	Returned Grant	Close Out Year	Project Name	Sponsor
4159	2016	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	2019	MRNRD High Tech Irrigation Implementation	MRNRD
4160	2016	\$2,407,200.00	\$2,407,200.00	\$2,407,200.00	\$0.00	2019	Mitchell Wastewater Improvements - 2016	Village of Mitchell
4162	2016	\$164,400.00	\$100,546.59	\$100,546.59	\$63,853.41	2020	Repurposing of Pokorny Dam	Village of Howells
4164	2016	\$247,437.60	\$247,385.82	\$247,385.82	\$51.78	2021	ENWRA GeoCloud	LPSNRD
4170	2016	\$915,554.70	\$915,554.70	\$915,554.70	\$0.00	2019	FCID Storage Enhancement and Retiming Project	FCID
4177	2016	\$6,711,449.00	\$6,711,449.00	\$6,711,449.00	\$0.00	2023	West Branch Papillion Creek Structures WP 6 & WP 7	PMNRD
5184	2017	\$243,000.00	\$243,000.00	\$243,000.00	\$0.00	2024	URNRD GW Modeling Project	URNRD
5187	2017	\$2,000,000.00	\$1,799,259.54	\$1,799,259.54	\$200,740.46	2022	Bostwick St Enhancement & Retiming	Bostwick Irr. Dist.
5188	2017	\$87,540.00	\$87,388.72	\$87,388.72	\$151.28	2021	Modeling N transport in Vados Zone	CPNRD
5189	2017	\$1,968,000.00	\$1,968,000.00	\$1,968,000.00	\$0.00	2020	Eastern NE Aq Framework Mapping	ENWRA

Project Number	Year	Grant	Invoices Paid	Final Grant Funds	Returned Grant	Close Out Year	Project Name	Sponsor
5192	2017	\$144,716.00	\$143,328.10	\$143,328.10	\$1,387.90	2023	Q Redcedar Impact on Sandhills Recharge	UNL
5193	2017	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	2021	Western Sarpy 3D GeoScene Aq Characterization	PMNRD
5195	2017	\$1,224,000.00	\$1,224,000.00	\$1,224,000.00	\$0.00	2023	Columbus Area Recharge Project	LLNRD
5196	2017	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	2024	Drought Mgt Plan & Monitor	CPNRD
5197	2017	\$389,820.00	\$273,630.36	\$273,630.36	\$116,189.64	2020	Oxbow Reconnect for GW Recharge	LBNRD
5198	2017	\$205,068.00	\$205,068.00	\$205,068.00	\$0.00	2020	River Flow Augmentation Delivery Structure	NPPD
5201	2017	\$2,269,194.00	\$206,567.35	\$206,567.35	\$2,062,626.65	2023	Detention Sites 26 & 27 on Wahoo Creek	LPNNRD
5206	2018	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	2020	Aquifer Framework Mapping	LLNRD
5209	2018	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	2024	Cover Crop Impact Study	LLNRD
5213	2018	\$528,643.00	\$517,751.19	\$517,751.19	\$10,891.81	2022	Rubicon Gates Phase II	FCID

Project Number	Year	Grant	Invoices Paid	Final Grant Funds	Returned Grant	Close Out Year	Project Name	Sponsor
5214	2018	\$56,270.00	\$56,270.00	\$52,270.00	\$4,000.00	2022	Conceptual Design of Dams	CPNRD
5218	2018	\$240,000.00	\$239,998.95	\$239,998.95	\$1.05	2022	WWUM Update & Extension	SPNRD
5222	2018	\$86,400.00	\$86,400.00	\$86,400.00	\$0.00	2021	Soil Moisture Probe	URNRD
5238	2019	\$420,000.00	\$420,000.00	\$420,000.00	\$0.00	2021	P-MNRD AEM Survey	PMNRD
5241	2019	\$105,000.00	\$105,000.00	\$105,000.00	\$0.00	2021	UBBNRD Allocation Software	UBBNRD
5242	2019	\$1,654,860.00	\$1,654,860.00	\$1,654,860.00	\$0.00	2024	TPNRD Data Collection & Modeling	TPNRD
5243	2019	\$201,600.00	\$201,600.00	\$201,600.00	\$0.00	2023	LENRD Groundwater Model	LENRD
5244	2019	\$52,260.00	\$52,260.00	\$52,260.00	\$0.00	2023	LLNRD Drought Management Plan	LLNRD
5255	2019	\$236,100.00	\$236,065.50	\$236,065.50	\$34.50	2021	NEMAHA NRD AEM Mapping	NNRD
5256	2019	\$210,000.00	\$132,047.18	\$132,047.18	\$77,952.82	2023	Platte Center Water Quality Improvement	Village of Platte Center

Project Number	Year	Grant	Invoices Paid	Final Grant Funds	Returned Grant	Close Out Year	Project Name	Sponsor
5283	2020	\$240,000.00	\$240,000.00	\$240,000.00	\$0.00	2024	WWUM Dashboard & Data Processing	SPNRD
5303	2020	\$168,000.00	\$155,936.70	\$155,936.70	\$12,063.30	2024	3D AEM Framework	PMNRD
5304	2020	\$249,990.00	\$220,984.04	\$220,984.04	\$29,005.96	2024	Advanced Aquifer Monitoring System	TPNRD
5306	2020	\$2,441,400.00	\$2,441,400.00	\$2,441,400.00	\$0.00	2024	Peru Water Supply	City of Peru
5311	2021	\$247,500.00	\$217,908.81	\$217,908.81	\$29,591.19	2024	LPSNRD 3-D Hydrologic Framework	LPSNRD
5313	2021	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	2023	IINRD Nance County Aquifer Mapping	LLNRD
5319	2021	\$132,090.00	\$132,090.00	\$132,090.00	\$0.00	2024	TPNRD Data Collection & Modeling - Phase 2	TPNRD
10012	2022	\$85,800.00	\$85,767.33	\$85,767.33	\$32.67	2024	Little Blue Hydrogeologic Assesment	LBNRD
10015	2022	\$190,020.00	\$190,020.00	\$190,020.00	\$0.00	2024	Nemaha NRD AEM	NNRD
10018	2022	\$172,008.00	\$145,486.59	\$145,486.59	\$26,521.41	2024	Pender Ion Exchange Upgrade	Village of Pender

Project Number	Year	Grant	Invoices Paid	Final Grant Funds	Returned Grant	Close Out Year	Project Name	Sponsor
10035	2022	\$8,481,000.00	\$0.00	\$0.00	\$8,481,000.00	2024	CKRWP Source Solution	LCNRD
10036	2022	\$216,000.00	\$216,000.00	\$216,000.00	\$0.00	2024	LBBNRD AEM	LBBNRD

Totals \$45,558,502.30 \$34,234,365.21 \$34,230,365.21 \$11,328,137.09

Note: Grant to 10035 withdrawn by Legislature 2024 - \$8,481,000.00

Total Returned \$2,847,137.09

Nebraska Natural Resources Commission Meeting Report –October2, 2024
Younes Conference Center, Kearney, NE
Tom Mountford, Lower Platte River Basin (LPRB) Representative

Nitrogen Reduction Incentive Act (LB 1368)

Kent Zimmerman reported that the Nitrogen Reduction Incentive Act (LB 1368) Guidance Document is nearly complete, and the program will start taking applications for the 2025 growing season in a few weeks. Incentive payments for reducing nitrogen application by the lesser of 15 pounds or 15% from baseline application rates will be made through NRDs targeting Priority Areas of elevated nitrate levels. Of the \$1 million dollars available for incentive payments, half will be evenly distributed between NRDs with the other half distributed by NRDs based upon the number of acres in wellhead protection areas and areas designated by NRDs in phase II or higher water quality 3 management areas. The program is designed to be flexible enough to move funding from NRDs with low participation demand to those with demand exceeding available funding.

Programs Committee Reports:

As mentioned in past reports, there are six program fund status reports overseen by the Commission. The Small Watersheds Flood Control Fund is the only inactive fund at the present time. The **Water Sustainability Fund (WSF)** is the primary funding program, where there are fifty-two active projects have used \$34,825,838.98 thus far of \$78,277,987.47 originally approved. Since 2015, 60 WFS projects have been closed out that have used \$11,328,137. At the August 14, 2024 Commission Meeting, ten 2024 projects were approved for a total of \$11,855,063.46. Program summaries of active programs are attached.

The next Commission meeting is scheduled for February 19, 2025, Please contact me if you have any questions.

Respectfully,

Tom Mountford

Manager's Report – October 14, 2024

- Just a reminder, our November board meeting will be held at the Schuyler High School and will begin with a presentation of the Shell Creek students at 4:00 pm.
- Staff continues to work with NRCS State office regarding our Cottonwood Creek site 21-A rehabilitation project. We have been meeting with affected landowners on the final two design options and informing them of how each will impact their properties.
- Staff is working with Olsson and meeting with landowners on initial land rights discussions for the remaining six Wahoo Creek structures. We are also working closely with Nebraska NRCS, Olsson and NDNR as the final designs for the first three sites have all been submitted to DNR and we are awaiting their final approval for 26b. A bid opening for the first three sites was held on Thursday October 3rd and there were four active bidders. The low bid was Thompson Construction out of Fremont, their bid was \$200,000+ lower than the next low bid. Once approved, the low bidder will begin at a date on or after November 1st. This is the date when federal mandates open for clearing and grubbing of trees as it relates to potential endangered species habitat.
- Staff has met initially with FEMA officials regarding the damage to our Wanahoo property from the May 21st storm event. A second on-site meeting is scheduled for this week. Once we have completed all the needed paperwork, we will be able to begin planning and completing all needed repair work.
- The application window for our Assistant Water Department Manager position closes on Tuesday October 15th. We have received several quality applicants. Once the deadline arrives, I will begin scheduling interviews and plan to have an individual hired by the end of the month.
- The entire Lower Platte North NRD staff would like to thank each of our board of directors for your generosity in providing the staff appreciation lunch on Thursday September 19th. It is great working for an organization where the board of directors go out of their way to show such support and appreciation for their staff. Thank you all very, very much!
- It is with sadness, extreme gratitude and the best of wishes that I announce to the board of Russell Oaklund's planned retirement. Russell began his career with Lower Platte North in 2001 and his work ethic, professionalism and knowledge have been an amazing asset to our district for 23 + years. Our Water Dept. and our entire district is much better off today because of his years of service. Russel's last day in the office will be October 18th and we have an open house scheduled for this Thursday (October 17th) here in the office from 1:00-4:00 pm.
- With Russell's departure we will be having several changes within our staff. We will be filling a couple positions with current staff and will be advertising for a full-time O&M technician position within the next week or so.

Stay safe and have a great month!

-Eric Gottschalk – General Manager, Lower Platte North NRD

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

June 30, 2024

DRAFT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lower Platte North Natural Resources District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Lower Platte North Natural Resources District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund, of the Lower Platte North Natural Resources District, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be

materially misstated. If, based on the work, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October XX, 2024, on our consideration of the Lower Platte North Natural Resources District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lower Platte North Natural Resources District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Lower Platte North Natural Resources District's internal control over financial reporting and compliance.

Grand Island, Nebraska
October XX, 2024

DRAFT

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended June 30, 2024**

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)

As management of the Lower Platte North Natural Resources District, we offer readers of the Lower Platte North Natural Resources District financial statements this narrative overview and analysis of the financial activities of the Lower Platte North Natural Resources District for the fiscal year ended June 30, 2024.

Financial Highlights

- The assets of the Lower Platte North Natural Resources District exceeded its liabilities at the close of the most recent fiscal year by \$49,232,834 (*net position*). Of this amount, \$8,140,556 (*unrestricted net position*) may be used to meet the government’s ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the Lower Platte North Natural Resources District governmental fund reported an ending net position of \$47,976,072. The *unrestricted net position* had a balance of \$8,137,506.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$0.

Overview of the Financial Statements

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

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

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

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

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

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

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

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

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

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

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

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

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

Proprietary funds. The Lower Platte North Natural Resources District maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-*

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

type activities in the government-wide financial statements. The Lower Platte North Natural Resources District uses enterprise funds to account for its Water Funds.

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Lower Platte North Natural Resources District, assets exceeded liabilities by \$49,232,834 at the close of the most recent fiscal year.

Summary Statements of Net Position

	<u>June 30, 2024</u>			<u>June 30, 2023</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Current and Other Assets	\$ 9,786,370	\$ (167,977)	\$ 9,618,393	\$ 8,716,004	\$ (188,577)	\$ 8,527,427
Capital Assets	39,000,075	1,477,424	40,477,499	36,200,809	1,502,754	37,703,563
Total Assets	<u>48,786,445</u>	<u>1,309,447</u>	<u>50,095,892</u>	<u>44,916,813</u>	<u>1,314,177</u>	<u>46,230,990</u>
Long-term Liabilities	-	21,332	21,332	-	23,680	23,680
Other Liabilities	810,373	31,353	841,726	554,093	29,567	583,660
Total Liabilities	<u>810,373</u>	<u>52,685</u>	<u>863,058</u>	<u>554,093</u>	<u>53,247</u>	<u>607,340</u>
Net Position:						
Net Investment in						
Capital Assets	39,000,075	1,244,409	40,244,484	36,200,809	1,241,831	37,442,640
Restricted	838,492	9,303	847,795	717,037	8,822	725,859
Unrestricted	8,137,505	3,050	8,140,555	7,444,874	10,277	7,455,151
Total Net Position	<u>\$ 47,976,072</u>	<u>\$ 1,256,762</u>	<u>\$ 49,232,834</u>	<u>\$ 44,362,720</u>	<u>\$ 1,260,930</u>	<u>\$ 45,623,650</u>

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

The largest portion of the Lower Platte North Natural Resources District’s net position (81.7 percent) reflects its investment in capital assets (land, infrastructure, buildings, machinery, vehicles, and equipment), less any related debt used to acquire those assets that is still outstanding. The Lower Platte North Natural Resources District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Lower Platte North Natural Resources District’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Lower Platte North Natural Resources District’s net position (1.7 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$8,140,556) may be used to meet the government’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Lower Platte North Natural Resources District is able to report positive balances in all three categories of net position.

Expenses and Program Revenues – Governmental Activities

<u>Function</u>	<u>Year Ended June 30, 2024</u>		<u>Year Ended June 30, 2023</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
General Government	\$ 3,900,818	\$ 3,486,643	\$ 1,965,553	\$ 3,089,966
Depreciation	-	607,408	-	491,884
Total	<u>\$ 3,900,818</u>	<u>\$ 4,094,051</u>	<u>\$ 1,965,553</u>	<u>\$ 3,581,850</u>

Revenues by Source – Governmental Activities

SOURCES OF REVENUE

	<u>Year Ended June 30, 2024</u>		<u>Year Ended June 30, 2023</u>	
Charges for Services	\$ 398,897	5.17 %	\$ 397,957	7.12 %
Operating Grants and Contributions	3,501,921	45.44	1,567,596	27.99
Property Taxes	3,474,969	45.09	3,483,186	62.20
Miscellaneous	23,484	0.30	27,356	0.49
Gain on Disposal of Capital Assets	61,457	0.80	798	0.01
Interest	246,675	3.20	122,683	2.19
Total	<u>\$ 7,707,403</u>	<u>100.00 %</u>	<u>\$ 5,599,576</u>	<u>100.00 %</u>

Net position increased \$3,613,352 in the governmental funds during the year ended June 30, 2024. This increase is mainly due to project reimbursements received from grants and other funding sources and lower than expected capital project expenses.

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

Business-type activities. Business-type activities decreased the Lower Platte North Natural Resources District’s net position by \$4,168. This decrease was mainly due to operating costs in excess of customer charges.

Expenses and Program Revenues – Business-type Activities

<u>Function</u>	<u>Year Ended June 30, 2024</u>		<u>Year Ended June 30, 2023</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
Water	\$ 105,164	\$ 114,449	\$ 108,216	\$ 120,811

Revenues by Source – Business-type Activities

SOURCES OF REVENUE

	<u>Year Ended June 30, 2024</u>		<u>Year Ended June 30, 2023</u>	
Charges for Services	\$ 105,164	95.36 %	\$ 108,216	97.45 %
Miscellaneous	4,636	4.20	2,506	2.26
Interest	481	0.44	320	0.29
Total	<u>\$ 110,281</u>	<u>100.00 %</u>	<u>\$ 111,042</u>	<u>100.00 %</u>

Financial Analysis of the Government’s Funds

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

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

As of the end of the current fiscal year, the Lower Platte North Natural Resources District’s governmental funds reported combined ending fund balances of \$9,200,729. The *unassigned fund balance*, which is available for spending at the government’s discretion, was \$0. The remainder of fund balance is not available for new spending because it has already been 1) restricted (\$838,491), 2) committed (\$5,925,586), 3) assigned (\$2,382,993), or 4) is in nonspendable form (\$53,659). See note C2 on page 39 and 40 for additional information on fund balances.

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

The General Fund is the chief operating fund of the Lower Platte North Natural Resources District. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$0, while total fund balance was \$9,200,729. As a measure of the General Fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Total fund balance represents 133.4 percent of total General Fund expenditures.

The fund balance of the Lower Platte North Natural Resources District's General Fund increased by \$819,002 during the current fiscal year.

Proprietary funds. The Lower Platte North Natural Resources District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the proprietary fund at the end of the year was as follows: Water Fund - \$3,050. The Water Fund net position decreased \$(4,168) during the year. Other factors concerning the finances of this fund have already been addressed in the discussion of the Lower Platte North Natural Resources District's business-type activities.

Budgetary Highlights

The Lower Platte North Natural Resources District did not amend its budget during the year ended June 30, 2024.

Capital Asset and Debt Administration

Capital Assets. The Lower Platte North Natural Resources District's investment in capital assets for its governmental and business-type activities as of June 30, 2024, amounts to \$40,477,499 (net of accumulated depreciation). This investment in capital assets includes land, infrastructure, land improvements, buildings, office equipment, machinery and equipment, vehicles, and distribution systems.

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

- Wahoo Creek land easements - \$1,306,130
- Wahoo Creek watershed construction - \$500,970
- Cottonwood rehabilitation - \$227,129
- Office design and construction - \$748,778
- John Deere 6155M tractor - \$170,132
- Bobcat mini excavator - \$191,139
- 2024 Ford F-350 and flatbed - \$61,953
- 2023 Chevrolet Colorado - \$35,402
- Well monitoring equipment - \$89,877

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

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

	<u>Year Ended June 30, 2024</u>			<u>Year Ended June 30, 2023</u>		
	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>		<u>Activities</u>	<u>Activities</u>	
Conservation property	\$ 123,971	\$ -	\$ 123,971	\$ 123,971	\$ -	\$ 123,971
Land	10,948,322	-	10,948,322	9,642,192	-	9,642,192
Infrastructure	25,419,984	-	25,419,984	25,122,479	-	25,122,479
Land improvements	133,459	-	133,459	134,132	-	134,132
Buildings	1,287,863	-	1,287,863	568,826	-	568,826
Office equipment	349,694	-	349,694	265,135	-	265,135
Machinery and equipment	629,096	4,000	633,096	306,466	6,000	312,466
Vehicles	107,686	-	107,686	37,608	-	37,608
Distribution systems	-	1,473,424	1,473,424	-	1,496,754	1,496,754
Total	<u>\$39,000,075</u>	<u>\$ 1,477,424</u>	<u>\$40,477,499</u>	<u>\$36,200,809</u>	<u>\$ 1,502,754</u>	<u>\$ 37,703,563</u>

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

Long-term debt. At the end of the current fiscal year, the Lower Platte North Natural Resources District had total bonded debt and notes payable outstanding of \$23,679.

Lower Platte North Natural Resources District's Outstanding Debt

	<u>Year Ended June 30, 2024</u>			<u>Year Ended June 30, 2023</u>		
	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>		<u>Activities</u>	<u>Activities</u>	
Revenue Bonds	\$ -	\$ 23,679	\$ 23,679	\$ -	\$ 25,932	\$ 25,932

The Lower Platte North Natural Resources District's total debt decreased by \$2,253 (8.7 percent) during the current fiscal year, due to payments on debt.

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

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

District Projects

The Sand Creek Environmental Restoration Project is the District's most significant project. Major construction began in September 2008 on this \$43,000,000 project and was substantially completed in 2018. The District is the local lead agency. Approximately \$16,000,000 of project expenses went through the District's budget. The District anticipates approximately \$15,000,000 in non-Federal money from State and Local entities for reimbursement of the project expenses incurred. The project will also be funded with Federal dollars in the form of construction, engineering and studies by the Corps of Engineers. The District paid off the bank note and received final payment from Department of Natural Resources during 2019. The District received notice of the final settlement from the Corps of Engineers (COE) during FY 2021. The District received the final net receivable of \$114,892 during the 2023 – 2024 fiscal year.

In fiscal year 2007, the District completed construction on the David City to Bruno Rural Water Line. This \$838,099 project was financed by a combination of loans held by the Village of Bruno and grant proceeds. In FY 2024, the system showed an operating income before depreciation of \$4,708, with depreciation added the total operating loss becomes \$(3,427).

The Wahoo to Colon Rural Water District has completed its 17th full year of service. The \$957,162 system was completed in 2007 and carries a construction loan from the USDA with a balance of \$23,679 as of June 30, 2024. In FY 2024, the system showed operating income before depreciation of \$17,002, with depreciation added the total operating loss becomes \$(193).

Request for Information

This financial report is designed to provide a general overview of the Lower Platte North Natural Resources District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Lower Platte North Natural Resources District, 511 Commercial Park Road, P.O. Box 126, Wahoo, NE 68066-0126.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

STATEMENT OF NET POSITION

June 30, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 11,436	\$ 150	\$ 11,586
Investments	6,087,000	-	6,087,000
County treasurer cash	56,370	-	56,370
Receivables:			
Accounts receivable	1,433,878	14,287	1,448,165
Property tax	1,087,919	-	1,087,919
Due to (from) funds	209,336	(209,336)	-
Inventory	-	16,423	16,423
Prepaid expenses	53,659	1,196	54,855
Restricted investments	846,772	9,303	856,075
Total current assets	<u>9,786,370</u>	<u>(167,977)</u>	<u>9,618,393</u>
Capital assets:			
Land and conservation property	11,072,293	-	11,072,293
Other capital assets, net of depreciation	27,927,782	1,477,424	29,405,206
Net capital assets	<u>39,000,075</u>	<u>1,477,424</u>	<u>40,477,499</u>
Total assets	<u>48,786,445</u>	<u>1,309,447</u>	<u>50,095,892</u>
LIABILITIES			
Current liabilities:			
Accounts payable	407,039	14,953	421,992
Checks in excess of bank balance	59,339	-	59,339
Accrued salaries and withholding	70,117	1,255	71,372
Accrued interest payable	-	770	770
Accrued compensated absences	224,732	8,328	233,060
Customer deposits	10,460	3,700	14,160
Unavailable revenues	38,686	-	38,686
Current portion of long-term obligations	-	2,347	2,347
Total current liabilities	<u>810,373</u>	<u>31,353</u>	<u>841,726</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations	-	21,332	21,332
Total liabilities	<u>810,373</u>	<u>52,685</u>	<u>863,058</u>
NET POSITION			
Net investment in capital assets	39,000,075	1,244,409	40,244,484
Restricted	838,492	9,303	847,795
Unrestricted	8,137,505	3,050	8,140,555
Total net position	<u>\$ 47,976,072</u>	<u>\$ 1,256,762</u>	<u>\$ 49,232,834</u>

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>
Primary government:			
Governmental activities:			
General government	\$ 3,486,643	\$ 398,897	\$ 3,501,921
Depreciation	607,408	-	-
Total governmental activities	4,094,051	398,897	3,501,921
Business-type activities:			
Water	114,449	105,164	-
Total primary government	\$ 4,208,500	\$ 504,061	\$ 3,501,921

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See notes to financial statements.

<u>Capital Grants and Contributions</u>	<u>Net (Expenses) Revenues and Changes in Net Position</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ -	\$ 414,175		\$ 414,175
-	(607,408)		(607,408)
-	(193,233)	\$ -	(193,233)
-	-	(9,285)	(9,285)
<u>\$ -</u>	<u>(193,233)</u>	<u>(9,285)</u>	<u>(202,518)</u>
General revenues:			
Property taxes	3,474,969	-	3,474,969
Miscellaneous	23,484	4,636	28,120
Gain on disposal of capital assets	61,457	-	61,457
Interest income	246,675	481	247,156
Total general revenues	<u>3,806,585</u>	<u>5,117</u>	<u>3,811,702</u>
Change in net position	<u>3,613,352</u>	<u>(4,168)</u>	<u>3,609,184</u>
Net position - June 30, 2023	<u>44,362,720</u>	<u>1,260,930</u>	<u>45,623,650</u>
Net position - June 30, 2024	<u>\$ 47,976,072</u>	<u>\$ 1,256,762</u>	<u>\$ 49,232,834</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

BALANCE SHEET -
GOVERNMENTAL FUND

June 30, 2024

	<u>General</u>
ASSETS	
Cash and cash equivalents	\$ 11,436
Investments	6,087,000
County treasurer cash	56,370
Receivables:	
Accounts receivable	1,433,878
Property tax	1,087,919
Prepaid expenses	53,659
Due from other funds	209,336
Restricted investments	846,772
	<hr/>
Total assets	\$ 9,786,370
	<hr/> <hr/>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 407,039
Checks in excess of bank balance	59,339
Accrued salaries and withholding	70,117
Customer deposits	10,460
Unavailable revenue	38,686
Total liabilities	<hr/> 585,641
Fund balances:	
Nonspendable	53,659
Restricted	838,492
Committed	5,925,586
Assigned	2,382,993
Unassigned	(1)
Total fund balances	<hr/> 9,200,729
	<hr/> <hr/>
Total liabilities and fund balance	\$ 9,786,370

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

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

June 30, 2024

Total fund balance - governmental fund	\$ 9,200,729
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental fund. The cost of the assets is \$45,217,957 and the accumulated depreciation is \$6,217,882.	39,000,075
Accrued compensated absences are not due and payable in the current period and therefore are not reported as a liability in the fund financial statements.	<u>(224,732)</u>
Total net position - governmental activities	<u><u>\$ 47,976,072</u></u>

See notes to financial statements.

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

For the Year Ended June 30, 2024

	<u>General</u>
REVENUES	
Property taxes	\$3,474,969
Grants	3,501,921
Reimbursements	101,509
Dirt and tree sales	46,555
Licenses and permits	228,189
Rent income	22,644
Sale of capital assets	68,600
Interest income	246,675
Other income	<u>23,484</u>
Total revenues	7,714,546
EXPENDITURES	
General Government:	
Administration	390,612
Information and education	44,103
Operation and maintenance	418,525
Personnel	2,071,989
Projects	270,024
Water	<u>286,474</u>
Total general government	3,481,727
Capital outlay	<u>3,413,817</u>
Total expenditures	<u>6,895,544</u>
Excess of revenues over expenditures	819,002
Fund balance - June 30, 2023	<u>8,381,727</u>
Fund balance - June 30, 2024	<u><u>\$9,200,729</u></u>

See notes to financial statements.

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

For the Year Ended June 30, 2024

Total net change in fund balance - governmental fund	\$ 819,002
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Expenses incurred to increase the accrued compensated absence liability do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund.	(4,916)
Capital outlays are reported in the governmental fund as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay (\$3,413,817) exceeded depreciation expense (\$607,408).	2,806,409
Remaining basis on capital asset disposals does not impact the governmental funds, but the remaining basis reduces the gain on sale of assets on the Statement of Activities.	(7,143)
Change in net position of governmental activities	<u><u>\$ 3,613,352</u></u>

See notes to financial statements.

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

June 30, 2024

	Water Funds		<u>Total</u>
	<u>Bruno Water Fund</u>	<u>Colon Water Fund</u>	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 60	\$ 90	\$ 150
Accounts receivable	7,057	7,230	14,287
Inventory	6,569	9,854	16,423
Prepaid expenses	-	1,196	1,196
Total current assets	<u>13,686</u>	<u>18,370</u>	<u>32,056</u>
Noncurrent assets:			
Restricted investments	-	9,303	9,303
Capital assets:			
Distribution systems	726,157	1,180,075	1,906,232
Equipment	17,998	26,997	44,995
Less accumulated depreciation	<u>(165,714)</u>	<u>(308,089)</u>	<u>(473,803)</u>
Net capital assets	<u>578,441</u>	<u>898,983</u>	<u>1,477,424</u>
Total noncurrent assets	<u>578,441</u>	<u>908,286</u>	<u>1,486,727</u>
Total assets	<u>592,127</u>	<u>926,656</u>	<u>1,518,783</u>
LIABILITIES			
Current liabilities:			
Accounts payable	4,110	10,843	14,953
Due to other funds	199,747	9,589	209,336
Accrued salaries, withholding, and compensated absences	3,833	5,750	9,583
Accrued interest payable	-	770	770
Customer deposits	400	3,300	3,700
Current portion of long-term obligations	-	2,347	2,347
Total current liabilities	<u>208,090</u>	<u>32,599</u>	<u>240,689</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations	-	21,332	21,332
Total liabilities	<u>208,090</u>	<u>53,931</u>	<u>262,021</u>
NET POSITION			
Net investment in capital assets	378,694	865,715	1,244,409
Restricted	-	9,303	9,303
Unrestricted	5,343	(2,293)	3,050
Total net position	<u>\$ 384,037</u>	<u>\$ 872,725</u>	<u>\$ 1,256,762</u>

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

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

For the Year Ended June 30, 2024

	Water Funds		Total
	Bruno Water Fund	Colon Water Fund	
Operating revenues:			
Charges for services	\$ 51,867	\$ 53,297	\$ 105,164
Other revenue	56	4,580	4,636
Total operating revenues	51,923	57,877	109,800
Operating expenses:			
Personnel services	12,835	21,736	34,571
Purchased water	30,416	11,287	41,703
Repairs and maintenance	1,563	2,928	4,491
Administrative fees	2,593	2,665	5,258
Travel	270	405	675
Licenses and fees	426	638	1,064
Miscellaneous	(888)	1,216	328
Depreciation	8,135	17,195	25,330
Total operating expenses	55,350	58,070	113,420
Operating loss	(3,427)	(193)	(3,620)
Nonoperating revenues (expenses):			
Interest income	-	481	481
Interest expense	-	(1,029)	(1,029)
Total nonoperating expenses	-	(548)	(548)
Change in net position	(3,427)	(741)	(4,168)
Net position - June 30, 2023	387,464	873,466	1,260,930
Net position - June 30, 2024	\$ 384,037	\$ 872,725	\$ 1,256,762

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS**

For the Year Ended June 30, 2024

	Water Funds		<u>Total</u>
	Bruno Water Fund	Colon Water Fund	
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 54,789	\$ 60,870	\$ 115,659
Payments to suppliers	(34,046)	(19,455)	(53,501)
Payments to employees	(12,266)	(20,882)	(33,148)
Net provided by operating activities	8,477	20,533	29,010
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Net change in due to General Fund	(8,477)	(17,178)	(25,655)
Principal payments on capital debt	-	(2,253)	(2,253)
Interest paid on capital debt	-	(1,102)	(1,102)
Net cash used by capital and related financing activities	(8,477)	(20,533)	(29,010)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Increase in restricted investments	-	(481)	(481)
Interest received	-	481	481
Net cash used by investing activities	-	-	-
Increase in cash and cash equivalents	-	-	-
Cash and cash equivalents - beginning of the year	60	90	150
Cash and cash equivalents - end of the year	\$ 60	\$ 90	\$ 150
Reconciliation of operating loss to net cash provided by operating activities:			
Operating loss	\$ (3,427)	\$ (193)	\$ (3,620)
Adjustments to reconcile operating loss to net cash provided by operating activities:			
Depreciation expense	8,135	17,195	25,330
Change in assets and liabilities:			
Accounts receivable	2,866	2,593	5,459
Inventories	11	16	27
Prepaid expenses	-	50	50
Accounts payable	323	(382)	(59)
Accrued salaries, withholding and compensated absences	569	854	1,423
Customer deposits	-	400	400
Net cash provided by operating activities	\$ 8,477	\$ 20,533	\$ 29,010

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS

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LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

1. Financial Reporting Entity

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

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

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1. Financial Reporting Entity, continued

Blended Component Units

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

Discretely Presented Component Units

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

2. Basis of Presentation

Government-wide Financial Statements

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

Fund Financial Statements

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Fund Financial Statements, continued

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

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

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

Proprietary Funds

Enterprise Funds

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major Funds

The funds are further classified as major as follows:

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

3. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting, continued

Measurement Focus, continued

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

Basis of Accounting

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

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

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

Estimates

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity

Cash and Investments

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

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

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

Receivables

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

Property taxes receivable includes the second half of 2023 taxes due September 1, 2024. All delinquent prior years’ taxes are determined to be uncollectible and are not included in property taxes receivable. The District considers 2023 property taxes receivable to be fully collectible.

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities and Equity, continued

Restricted Assets

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

Capital Assets

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

Government-wide Statements

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

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

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Capital Assets, continued

Government-wide Statements, continued

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

Fund Financial Statements

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

Compensated Absences

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

Unavailable Revenue

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Prepaid Expenses

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

Inventory

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

Long-term Debt

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

Government-wide Statements

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

Fund Financial Statements

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

Equity Classifications

Government-wide Statements

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

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

Government-wide Statements, continued

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

Fund Financial Statements

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

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

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

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

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

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

Unassigned—All amounts not included in other spendable classifications.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

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

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

Rural Water Activity

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

5. Revenues, Expenditures, and Expenses

Property Taxes

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses, continued

Property Taxes, continued

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

Property taxes levied for 2023-2024 are recorded as revenue when expected to be collected within 60 days after June 30, 2024. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually.

Operating Revenues and Expenses

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

Expenditures/Expenses

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

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

Governmental Funds – by Character and Function

Proprietary Funds – by Operating and Nonoperating

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

1. Fund Accounting Requirements

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

2. Deposit Laws and Regulations

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

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

3. Budgetary Data

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

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

3. Budgetary Data, continued

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

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

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

1. Cash and Investments

Deposits

The District’s policies regarding deposits of cash are discussed in Note A4. At June 30, 2024, the carrying value of the District’s deposits were \$6,954,661 and the bank balance was \$7,105,780. For reporting purposes, the categories of collateral are defined as follows:

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

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

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

Reconciliation to Government-wide Statement of Net Position:

Primary Government –

Unrestricted cash and cash equivalents	\$ 11,586
Unrestricted investments	6,087,000
Restricted investments	<u>856,075</u>
	\$ <u>6,954,661</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

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

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

The restricted assets and fund balance/net position as of June 30, 2024, are as follows:

	Restricted Assets	Unavailable Revenues	Restricted Net Position
Governmental fund			
Elkhorn Breakout	\$ 141,661	\$ -	\$ 141,661
DNR - Dirt sales	118,329	-	118,329
Lower Platte River Corridor Alliance GIS	8,280	(8,280)	-
Wanahoo SRA	578,502	-	578,502
 Total restricted fund balance	\$ 846,772	\$ (8,280)	\$ 838,492
 Business-type funds			
Colon Rural Water	\$ 9,303	\$ -	\$ 9,303

Assigned General Fund balance consists of the following:

Intergovernmental emergency repair	\$ 100,000
Project operation and maintenance	100,000
Shell Creek land treatment	100,000
Water studies	30,000
Farm bill technical assistance	125,191
Joint water management East Fremont	440,000
Groundwater sinking	100,000
Large structure operations & maintenance	200,000
Flood reduction sinking	1,187,802
	\$ 2,382,993

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

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

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

Committed fund balance consists of the following:

	Remaining commitment as of 6/30/24	Expected reimbursement or not due within one year	Net commitment
Financial Statement Audit Fee	\$ 30,550	\$ 15,650	\$ 14,900
Copy Machine Lease	10,659	8,151	2,508
E-Ad - Wahoo Newspaper	1,700	-	1,700
Flow Meter Maintenance	24,000	-	24,000
HBE Accounting	92,400	-	92,400
Legal Counsel Retainer	3,000	-	3,000
Nebraska Buffer Strip Program	52,000	52,000	-
JEO - Hazard Mit.	160,679	120,509	40,170
HDR - 21A Rehab Alternatives	90,653	90,653	-
Olsson/Great Plains - Real Estate	336,000	336,000	-
Olsson - Wahoo Creek Design	821,018	821,018	-
NRD Office	5,080,511	-	5,080,511
Phoenix Web Group	3,600	-	3,600
Shell Creek Scholarship	3,000	-	3,000
USGS Stream Gage	25,120	18,840	6,280
USGS - Leshara Stream Gage	18,190	-	18,190
Water Strategies	27,600	-	27,600
Interlocal Agreements			
Decommissioned Well Program	19,000	3,000	16,000
Eastern NE Water Resources Assessment	32,000	-	32,000
E-Meeting Software - NSEA	3,500	-	3,500
Joint Water Mgt. Asst. Group	20,000	-	20,000
Lower Loup NRD - Age Dating	36,000	-	36,000
Lower Platte Weed Management	30,000	-	30,000
NARD Dues	33,227	-	33,227
NRCS Flag Staking	1,000	-	1,000
NRCS Salary Support	220,000	88,000	132,000
Shell Creek Watershed 319 Plan II	479,000	319,000	160,000
Shell Creek NET	300,000	200,000	100,000
Trees (NARD/NFS)	15,000	15,000	-
Wahoo Creek RCPP/WSF	3,650,000	3,650,000	-
Leshara Drainage	31,000	-	31,000
North Bend Levee Land Rights	13,000	-	13,000
	<u>\$ 11,663,407</u>	<u>\$ 5,737,821</u>	<u>\$ 5,925,586</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

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

3. Accounts Receivable

At June 30, 2024, accounts receivable consist of the following:

Governmental activities		
Federal grants	\$	859,870
State grants		479,688
Intergovernmental reimbursements		94,068
Miscellaneous receivables		252
Total governmental activities		1,433,878
Business-type activities		
Water sales		14,287
		\$ 1,448,165

4. Capital Assets

Capital asset activity for the year ended June 30, 2024, is as follows:

	<u>Balance at July 1, 2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2024</u>
<u>Governmental Activities:</u>				
Capital assets not being depreciated:				
Conservation property	\$ 123,971	\$ -	\$ -	\$ 123,971
Land	9,642,192	1,306,130	-	10,948,322
Total capital assets not being depreciated	9,766,163	1,306,130	-	11,072,293
Other capital assets being depreciated:				
Infrastructure	28,768,908	740,890	-	29,509,798
Land improvements	623,923	-	-	623,923
Buildings	1,107,442	748,778	-	1,856,220
Office equipment	467,114	118,688	(12,221)	573,581
Machinery and equipment	878,410	401,976	(52,850)	1,227,536
Vehicles	277,623	97,355	(20,372)	354,606
Total other capital assets at historical cost	32,123,420	2,107,687	(85,443)	34,145,664
Less accumulated depreciation for:				
Infrastructure	(3,646,429)	(443,385)	-	(4,089,814)
Land improvements	(489,791)	(673)	-	(490,464)
Buildings	(538,616)	(29,741)	-	(568,357)
Office equipment	(201,979)	(34,129)	12,221	(223,887)
Machinery and equipment	(571,944)	(72,203)	45,707	(598,440)
Vehicles	(240,015)	(27,277)	20,372	(246,920)
Total accumulated depreciation	(5,688,774)	(607,408)	78,300	(6,217,882)
Other capital assets, net	26,434,646	1,500,279	(7,143)	27,927,782
Governmental activities capital assets, net	\$ 36,200,809	\$ 2,806,409	\$ (7,143)	\$ 39,000,075

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

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

4. Capital Assets, continued

Business-type Activities:

	<u>Balance at July 1, 2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2024</u>
<u>Business-type Activities:</u>				
Other capital assets being depreciated:				
Distributions systems	\$ 1,906,232	\$ -	\$ -	\$ 1,906,232
Equipment	44,995	-	-	44,995
Total other capital assets at historical cost	1,951,227	-	-	1,951,227
Less accumulated depreciation for:				
Distributions systems	(409,478)	(23,330)	-	(432,808)
Equipment	(38,995)	(2,000)	-	(40,995)
Total accumulated depreciation	(448,473)	(25,330) *	-	(473,803)
Other capital assets, net	1,502,754	(25,330)	-	1,477,424
Business-type activities capital assets, net	<u>\$ 1,502,754</u>	<u>\$ (25,330)</u>	<u>\$ -</u>	<u>\$ 1,477,424</u>

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

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

5. Due to (from) Funds

The Water Fund currently owes the General Fund \$209,336 for start-up costs borrowed from the District in prior years and current year operating costs. This is expected to be repaid with future operating profits from the Water Fund.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

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

6. Long-term Debt

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

Changes in Long-term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2024:

<u>Type of Debt</u>	<u>Balance at July 1, 2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at June 30, 2024</u>	<u>Amounts Due Within One Year</u>
Business-type Activities:					
Bond payable	<u>\$ 25,932</u>	<u>\$ -</u>	<u>\$ (2,253)</u>	<u>\$ 23,679</u>	<u>\$ 2,347</u>

Business-type Activities

As of June 30, 2024, the long-term debt payable from proprietary fund resources consisted of the following:

Bond payable:

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

\$ 23,679

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

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

6. Long-term Debt, continued

Business-type Activities, continued

Current portion	\$ 2,347
Noncurrent portion	<u>21,332</u>
Total	<u>\$ <u>23,679</u></u>

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of June 30, 2024, are as follows:

Year Ending <u>June 30,</u>	Business-type Activities	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 2,347	\$ 1,008
2026	2,447	908
2027	2,551	804
2028	2,660	695
2029	2,773	582
2030-2033	<u>10,901</u>	<u>1,100</u>
	<u>\$ 23,679</u>	<u>\$ 5,097</u>

NOTE D – OTHER NOTES

1. Defined Contribution Pension Plan

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

Plan members are required to contribute 5.5% of their covered salary. The District is required to contribute 6.0% of covered salary to the plan. The contribution requirement for the year ended June 30, 2024, was \$145,118, which consisted of \$75,647 from the District and \$69,471 from employees.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE D – OTHER NOTES, continued

2. Deferred Compensation Plan

On July 1, 1994, the District began offering its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. The contribution during the year ended June 30, 2024, was \$19,336, which consisted of \$3,338 from the District and \$15,998 from employees.

3. Risk Management

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

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the District's investments at June 30, 2024, are held by the counterparties not in the name of the District. The underlying securities consist of cash, certificates of deposit, and insured money market funds.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE D – OTHER NOTES, continued

3. Risk Management, continued

Deposits and Investments, continued

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

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

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The District’s investments had no exposure to foreign currency risk and the District held no investments denominated in foreign currency at June 30, 2024.

Concentration of Credit Risk. The District’s investment policy places no limit on the amount that may be invested in any one issuer. At June 30, 2024, the District’s investments and certificates of deposit consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Union Bank	\$ 6,094,916
NPAIT	858,620
	<u>\$ 6,953,536</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE D – OTHER NOTES, continued

4. Tax Abatements

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

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

Information relevant to the abatements impacting the District for the year ended June 30, 2024, is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$ <u>73,715</u>

5. Subsequent Events

Management has evaluated subsequent events through October XX, 2024, the date on which the financial statements were available for issue.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND**

Year Ended June 30, 2024

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Property taxes	\$ 3,446,252	\$ 3,453,411	\$ 7,159
Grants	4,888,941	5,098,439	209,498
Reimbursements	89,600	101,509	11,909
Special projects	1,000	-	(1,000)
Dirt and tree sales	45,000	46,555	1,555
Licenses and permits	288,600	228,189	(60,411)
Rental income	17,000	22,644	5,644
Sale of capital assets	120,000	68,600	(51,400)
Interest income	123,287	246,675	123,388
Other income	18,000	23,184	5,184
	<hr/>	<hr/>	<hr/>
Total resources	9,037,680	9,289,206	251,526
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
General Government:			
Administration	414,351	391,197	(23,154)
Information and education	59,050	44,103	(14,947)
Operation and maintenance	483,600	416,479	(67,121)
Personnel	2,076,504	2,075,361	(1,143)
Projects	451,520	268,942	(182,578)
Water	965,650	285,391	(680,259)
Total general government	<hr/>	<hr/>	<hr/>
Capital outlay	4,172,600	3,220,496	(952,104)
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	8,623,275	6,701,969	(1,921,306)
RESOURCES OVER CHARGES TO APPROPRIATIONS			
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ 414,405	\$ 2,587,237	\$ 2,172,832

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

BUDGETARY COMPARISON SCHEDULES -
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended June 30, 2024

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

	General <u>Fund</u>
Sources/inflows of resources:	
Actual amounts of resources (budgetary basis) from the budgetary comparison schedules	\$ 9,289,206
Differences - budget to GAAP:	
Cash to accrual adjustments	<u>(1,574,660)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance - governmental fund	<u><u>\$ 7,714,546</u></u>
Uses/outflows of resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedules	\$ 6,701,969
Differences - budget to GAAP:	
Cash to accrual adjustments	<u>193,575</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance - governmental fund	<u><u>\$ 6,895,544</u></u>

SUPPLEMENTARY AND OTHER INFORMATION

DRAFT

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

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

Year Ended June 30, 2024

	Budget (Original and <u>Final</u>)	Actual - <u>Cash Basis</u>	Variances - Actual Over (Under) Final <u>Budget</u>
Dues and memberships	\$ 41,351	\$ 38,127	\$ (3,224)
Fees and licenses	10,600	3,171	(7,429)
GIS	2,000	-	(2,000)
Insurance	115,100	108,603	(6,497)
Legal notices	4,100	2,595	(1,505)
Maintenance contracts	5,000	12,030	7,030
Office supply and expense	12,500	8,105	(4,395)
Computer supply and expense	32,450	45,286	12,836
Postage	6,500	4,175	(2,325)
Professional services	146,450	136,747	(9,703)
Rent expense	1,700	1,433	(267)
Support to organizations	1,000	350	(650)
Telephone expense	22,600	21,401	(1,199)
Utilities	13,000	9,174	(3,826)
	<u>\$ 414,351</u>	<u>\$ 391,197</u>	<u>\$ (23,154)</u>

SINGLE AUDIT REPORTS

DRAFT

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2024

<u>Federal Grantor and Program Title</u>	<u>Pass-Through Identifying Number</u>	<u>Federal AL Number</u>	<u>Expenditures</u>
<u>Environmental Protection Agency</u>			
Passed Through Nebraska Department of Environment and Energy: Nonpoint Source Implementation Grants	47-0542716	66.460	\$ 61,535
<u>Department of Agriculture</u>			
Watershed Protection and Flood Prevention	Direct	10.904	258,747 *
<u>Department of Homeland Security</u>			
Passed Through Nebraska Emergency Management Agency: Disaster Grants - Public Assistance	000-U96JQ-00	97.036	<u>839,597</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,159,879</u></u>

*Major Program

NOTE A - BASIS OF PRESENTATION

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

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

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

To the Board of Directors
Lower Platte North Natural Resources District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Lower Platte North Natural Resources District, Nebraska, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated October XX, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Lower Platte North Natural Resources District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Grand Island, Nebraska
October XX, 2024

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

To the Board of Directors
Lower Platte North Natural Resources District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lower Platte North Natural Resources District’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2024. Lower Platte North Natural Resources District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lower Platte North Natural Resources District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Grand Island, Nebraska
October XX, 2024

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

Year ended June 30, 2024

1. A summary of auditor's results:

- (i) Unmodified opinions were issued on all opinion units of Lower Platte North Natural Resources District, as of June 30, 2024 and for the year then ended.
- (ii) No significant deficiencies or material weaknesses were disclosed during the audit of the financial statements.
- (iii) The audit disclosed no instances of noncompliance which are material to the financial statements of Lower Platte North Natural Resources District.
- (iv) The audit did not disclose any significant deficiencies in the internal control over major programs for Lower Platte North Natural Resources District.
- (v) An unmodified opinion was issued on compliance for major programs.
- (vi) The audit did not disclose any audit findings which we are required to report under 2 CFR section 200.516(a).
- (vii) Major Program: Watershed Protection and Flood Prevention - AL#10.904
- (viii) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
- (ix) Lower Platte North Natural Resources District qualified as a low-risk auditee.

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

Year ended June 30, 2024

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

None

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

None

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

Year ended June 30, 2024

Findings noted during the audit of the financial statements and reported in accordance with GAGAS for the year ended June 30, 2023:

None

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LOWER PLATTE NORTH NRD MINUTES
BOARD MEETING
September 9, 2024

The regular monthly meeting of the Lower Platte North NRD Board of Directors was called to order at 6:00 p.m. at the Lower Platte North NRD Office, Wahoo NE on Monday, September 9, 2024.

1. NOTICE OF MEETING

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

The advanced notice of our September 9, 2024, board meeting was posted on the Lower Platte North NRD website and posted in the Wahoo Newspaper on August 30, 2024.

Chair Thompson informed those present that a copy of the "Open Meetings Act" is posted for public viewing.

Pledge of Allegiance

2. ROLL CALL - INTRODUCTIONS

DIRECTORS PRESENT AND CONSTITUTING A QUORUM:

Bailey	Birkel	Engel (arrived 6:15)
Hilger	Johnson, Duane	Johnson, Jerry
Lawrence	Meduna (arrived 6:02)	McKnight
Olson	Saalfeld (left 8:26)	Sabatka
Saeger	Seier	Tonnies(arrived 6:05)
Yosten	Thompson	

DIRECTORS ABSENT

Goldsberry

STAFF AND GUESTS:

Gottschalk	Breunig	Chapman
Andersen	Elliott	Beethe
Lausterer (left early)	Freeman/Caddy	Bryan Shupe
Danielle Allen (Zoom)		

3. APPROVAL OF AGENDA

4. COMMENTS - ADVISORS/GUESTS/DIRECTORS

a. Guest Comments

b. NRCS Report

Bryan Shupe reviewed the NRCS monthly report.

c. NARD Report

Hilger gave the NARD report.

d. NRC Report - None

e. Manager Report

Manager Gottschalk gave his report.

f. Education Program - None

5. APPROVAL OF MINUTES

Yosten made the motion, seconded by McKnight, to approve the minutes from the August 12, 2024, Board Meeting. Motion carried on consent agenda.

6. REPORT OF STANDING COMMITTEES

A. EXECUTIVE COMMITTEE REPORT

1. UNFINISHED BUSINESS - None

2. Meetings

a. Pending

1. NARD Fall Conference – Update Given

b. Reports – None

3. Management Items

a. Director Absence Policy – Update Given

b. Director Absences

Birkel made the motion, seconded by Johnson, Jerry, to approve the following Directors’ Absences: May – Bailey and Yosten; June – Bailey, Hilger, D. Johnson, Yosten and Meduna. Motion carried all members present voting aye.

c. Monthly Education Program – None

d. New Office Update – Update Given

e. Sub-District #8 Vacancy

Yosten made the motion, seconded by McKnight, to advertise the Director vacancy in Sub-District #8. Motion carried on consent agenda.

f. Long Range Plan – Update Given

g. FEMA Disaster Declaration – Update Given

h. Wahoo Creek – Update Given

i. November Board Meeting – Update Given

j. NARD Resolutions – Update Given

4. Equipment – None

5. Personnel

a. Brueggemann Leave Payout

Saalfeld made the motion, seconded by Seier, to pay William Brueggemann \$6,859.71 of unused leave time less deductions of retirement, taxes and any supplemental insurance. Motion carried all members present voting aye.

6. Finance

a. Approval of Financial Reports

Attached to the Executive Minutes is the Draft July Financial Report.

b. Approval of Managers Expenses

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

c. Accounts Over 90 Days - Update Given

d. Budget and Set Property Tax Rate

Birkel made the motion, seconded by Lawrence, to approve the State Budget that includes total expenditures of \$14,085,234 with a tax levy rate of .025767 for a tax asking of \$3,480,715. Motion carried all members present voting aye.

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

B. OPERATIONS COMMITTEE REPORT

1. UNFINISHED BUSINESS – None

2. WILD NE AND OTHER PROGRAMS – Update Given

3. OPERATION AND MAINTENANCE & OTHER ITEMS

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

Olson made the motion, seconded by McKnight, to choose Alternative 3 (east auxiliary spillway) for the rehabilitation of Cottonwood 21-A for its 500-year flood protection and for a safer county road design. Motion carried all members present voting aye.

b. FEMA/NEMA Flood Damage - Update Given

c. Wanahoo Basin Investigation for Damage – Update Given

d. Rawhide Ditch 8 Request – Update Given

e. No-Till Grass Drill Schuyler Coop – Update Given

f. Equipment Sold on On-line Auction – Update Given

g. Wanahoo Dam Inspection – Update Given

h. Carol Sousek Water Line Request – Update Given

4. ROCK AND JETTY - None

5. LAKE WANAHOO

a. Lake Wanahoo Permit Sales - Update Given

b. Lake Wanahoo Camping Revenue – Update Given

c. Lake Wanahoo Camping

Yosten made the motion, seconded by McKnight, to move forward with getting electrical bids to upgrade up to 20 camp sites with 50 Amp pedestals. Motion carried on consent agenda.

d. Clint Johannes Education Building Rentals – Update Given

6. INFORMATION & EDUCATION

a. Information

1. Radio and Digital Ads – Update Given

2. Analytics – Update Given

b. Education – None

7. RURAL WATER SYSTEMS

a. Rural Water Operations

b. Colon – Update Given

c. Bruno – Update Given

8. Long Range Plan

Johnson, Jerry, made the motion, seconded by Seier, to approve the Long-Range Plan as attached to the Operations Committee Minutes. Motion carried all members present voting aye.

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

C. WATER COMMITTEE REPORT

1. UNFINISHED BUSINESS – NONE

2. REGULATORY

a. GROUNDWATER MANGEMENT AREA

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

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

Hilger made the motion, seconded by Lawrence, to approve a conditional variance for 15 acres to Reichmuth Ag in the Center of N½-S18-T18N-R1E, Platte County to improve irrigation efficiency and require a NRCS conservation plan to prevent erosion, and require water flow meter with annual water use reports. Motion carried.

AYE: Bailey, Engel, Hilger, Johnson, D., Johnson, J., Lawrence, Meduna, McKnight, Olson, Saalfeld, Sabatka, Saeger, Seier, Tonnie, Yosten, Thompson

NAY: Birkel

Hilger made the motion, seconded by Meduna, to approve a conditional variance for 64 acres to Doug Bartek in the E½-SW¼-S23-T16N-R8E, Saunders County with the requirement of a water flow meter and annual water use report. Motion carried all members present voting aye.

3. Variance Request in the Restricted Development Areas

Birkel made the motion, seconded by Meduna, to approve the conditional variance for 64 acres to Vavrina and Sons Inc. in the SW¼-S33-T16N-R4E, Butler County from irrigation well G-064907 S32-T16N-R4E with no increase of the 27-inch 3 year rolling allocation for distribution over the increased acres. If domestic wells interference occurs, then the irrigation well will need to be controlled or shutdown. Motion carried.

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

NAY: Saeger, Thompson

4. Voluntary Integrated Water Management Plan – LPNRRD

5. Well Permit Program - Update Given

6. Expansion of Irrigation Acres Variance – Update Given

7. De-Certification of Irrigated Acres – Update Given

8. Cost-Share Programs

a. Irrigation Well Sample Kits – Update Given

9. Bellwood Phase 2 Area – Update Given

10. Richland – Schuyler Phase 3 Areas – Update Given

11. Nitrate Assessment Project - Update Given

b. Groundwater Management Plan – Update Given

c. Chemigation – Update Given

d. Ground Water Energy Levels – Update Given

e. Ground Water Sampling – Update Given

3. GROUND WATER PROGRAMS

a. Decommissioned Well Program

1. Well Estimates – Update Given

2. Plugged Wells

Yosten made the motion, seconded by McKnight, to approve paying Dworak Agribusiness LLC for decommissioning of an irrigation well in the amount of \$753.77. Motion carried on consent agenda.

b. LOWER PLATTE NORTH NRD GROUND WATER STUDIES

1. Phase Area Update

Yosten made the motion, seconded by McKnight, to approve payment for the flow meter cost share invoices for Erin Petersen \$1,000 and MJM Farms - \$2,000. Motion carried on consent agenda.

2. Lower Platte River Consortium – Update Given

4. METOS

Sabatka made the motion, seconded by Saalfeld, to approve and authorize the Manger Gottschlak's signature on an agreement with METOS as described in the Water Committee Minutes after Legal Counsel review. Motion carried all members present voting aye.

5. Long Range Plan – Update Given

6. SURFACE WATER PROGRAMS – Update Given

a. State Lakes – Update Given

b. Stream Gages and Groundwater Gage

Hilger made the motion, seconded by Birkel, to approve a 5-year contract with USGS for 2 stream gage sites totaling \$89,675 with expiration date of September 30, 2029, and authorize Board Chairman to sign contract. Motion carried all members present voting aye.

5. OTHER

a. Comments from the Public – None

Yosten made the motion, seconded by McKnight, that the September July LPNNRD Water Committee Minutes be received and placed on file. Motion carried on consent agenda.

D. PROJECTS COMMITTEE REPORT

1. UNFINISHED BUSINESS – NONE

2. SWCP

a. Application Approvals

Yosten made the motion, seconded by McKnight, to approve SWCP applications for Donald Krejci for \$15,000 and JC Acres Partnership for \$12,433.35. Motion carried on consent agenda.

b. SWCP Payments - None

c. SWCP Cancellations – None

d. Wahoo Creek Approvals – None

3. JOINT WATER MANAGEMENT ADVISORY BOARD

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

b. West Fremont – FEMA BRIC – Update Given

c. Rawhide Creek Watershed NRCSA WFPO – Update Given

d. North Bend Drainage District - Update Given

e. North Bend Levee

Yosten made the motion, seconded by McKnight, to pay North Bend \$13,000 (previously agreed amount) to support the North Bend levee easement project. Motion carried on consent agenda.

f. USGS Joint Funding Agreement – Platte River Camera and Stage Agreement

Tonnies made the motion, seconded by Yosten, to authorize the General Manager to sign a Joint Funding Agreement with USGS for the operation of five cameras and two state-only stream gages for five years after all partners sign interlocal agreement. Motion carried all members present voting aye.

g. Interlocal Agreement – Platte River Cameras and Stage Only Stream Gages

Engel made the motion, seconded by Yosten, to authorize Board Chairman to sign interlocal agreement for operation and maintenance of Platte River Cameras and stage-only stream gages for a period of five years. Motion carried all members present voting aye.

4. SHELL CREEK WATERSHEDS

a. Shell Creek Implementation – 319 and NET – Update Given

1. Septic System Upgrade Payment Approval

Yosten made the motion, seconded by McKnight to approve septic system upgrade payment to Dawn Schulz \$4,627.20. Motion carried on consent agenda.

5. WAHOO CREEK WATERSHED

a. Dam Site Planning Update – Update Given

1. Olsson Design - Update Given

2. Real Estate – Olsson and Great Plains Appraisal

Johnson, D., made the motion, seconded by Engel, to authorize Projects Committee to approve staff's negotiated agreement for construction, operation and maintenance ingress/egress easements with impacted landowners. Motion carried.

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

ABSTAIN: Thompson

3. Funding NRCS WFPO & NeDNR JEDI – Update Given

b. Water Quality – NWQI & 319 – Update Given

6. LOWER PLATTE RIVER CORRIDOR ALLAINCE – Update Given

7. LINDSAY POND RESTORATION

Yosten made the motion, seconded by McKnight, to pay Village of Lindsay \$25,000 (half of \$50,000 committed) for Pond rehab project. Motion carried on consent agenda.

8. EROSION AND SEDIMENT RULES AND REGULATIONS – Update Given

9. HAZARD MITIGATION PLAN - Update Given

10. DRAINAGE ISSUE – UPDATE GIVEN

11. LONG RANGE PLAN – Update Given

12. NEBRASKA BUFFER STRIP PROGRAM – Update Given

13. OTHER

Yosten made the motion, seconded by McKnight, that the September August LPNNRD Projects Committee Minutes be received and placed on file. Motion carried on consent agenda.

7. ADDITIONAL ACTION ITEMS

7a. Decommissioned Well Payment

Meduna made the motion, seconded by Engel, to pay BEG LLC \$1,346.25 to decommission well number G-068383. Motion carried all members present voting aye.

7b. Shell Creek 319 Alternate Water Source Payment

Bailey made the motion, seconded by Johnson, D., to approve \$14,353.55 payment to Roger Gehring for a completed alternate water/fence/pipeline project within the Shell Creek Environmental Enhancement Plan. Motion carried all members voting aye.

7c. NRD Financial Agreement with DOT

Lawrence made the motion, seconded by McKnight, to authorize Manager Gottschalk to sign the interlocal agreement with DOT outlining the engineering and construction costs related to drainage mitigation around the Windstream Utilities near the roundabout. Motion carried all members present voting aye.

7d. FNIC Commercial Insurance Renewal Package

Johnson, J., made the motion, seconded by Olson, to approve the Commercial Insurance package from FNIC in the amount of \$144,962.15 with a renewal date of October 1, 2024. Motion carried all members present voting aye.

8. BILLS TO BE APPROVED

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

9. CONSENT AGENDA ADOPTION

Yosten made the motion, seconded by McKnight, to approve the September Consent Agenda. Motion carried all members present voting aye.

10. COMMENTS FROM DIRECTORS/GUESTS

11. MEETING ESTABLISHMENT AND ADJOURNMENT

The October Board of Directors Meeting will be held on Monday, October 14, 2024, 6:00 p.m. Meeting adjourned at 8:45 p.m.

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

The undersigned, the duly elected and acting Secretary of the Lower Platte North Natural Resources District (the "District"), hereby certifies that the foregoing is a true and correct copy of the minutes of the Meeting of the Board of Directors of the District held on September 9, 2024, that all of the matters and subjects discussed at the meeting were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the principal office of the District during normal business hours, and except for items of emergency nature, the agenda was not altered later than twenty-four (24) hours before the scheduled commencement of the meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the above minutes were in written form and available for public inspection within ten working days or prior to the next convened meeting, whichever occurred earlier; and, that reasonable efforts were made to provide all news media requesting notification of the meeting and of the time and place of said meeting and the subjects to be discussed at said meeting.

Robert Meduna Jr., Secretary

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
12TH day of SEPTEMBER, 2024, for
the following reason:

WILL BE OUT OF STATE TO VISIT
NEW BRANDSON. I WILL ZOOM THE
MEETING,

Dated this 29 day of AUGUST, 2024.

JOHN GOLDSBERRY

Board Member
Lower Platte North NRD

Application and Certificate for Payment

TO OWNER: Lower Platte North Natural Resources District 511 Commercial Park Rd PO Box 126 Wahoo, NE 68066 FROM CONTRACTOR: Scheele-Kayton Construction, LLC 5900 S 58th St, Suite D Lincoln, NE 68516	PROJECT: Lower Platte North NRD Office Building VIA ARCHITECT: JEO Architecture, Inc 2000 Q St #500 Lincoln, NE 68503	APPLICATION NO: 006 PERIOD TO: September 30, 2024 CONTRACT FOR: General Construction CONTRACT DATE: April 20, 2024 PROJECT NOS: / /	Distribution to: OWNER: <input checked="" type="checkbox"/> ARCHITECT: <input checked="" type="checkbox"/> CONTRACTOR: <input type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
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CONTRACTOR'S APPLICATION FOR PAYMENT

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

1. ORIGINAL CONTRACT SUM	\$5,519,000.00
2. NET CHANGE BY CHANGE ORDERS	\$0.00
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$5,519,000.00
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$1,264,063.00
5. RETAINAGE:	
a. 10.00 % of Completed Work (Column D + E on G703)	\$124,759.40
b. 10.00 % of Stored Material (Column F on G703)	\$1,646.90
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$126,406.30
6. TOTAL EARNED LESS RETAINAGE	\$1,137,656.70
(Line 4 Less Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$880,069.50
(Line 6 from prior Certificate)	
8. CURRENT PAYMENT DUE	\$257,587.20
9. BALANCE TO FINISH, INCLUDING RETAINAGE	
(Line 3 less Line 6)	\$4,381,343.30

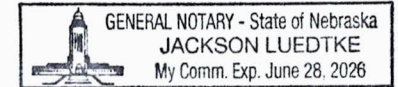
CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$0.00	\$0.00
Total approved this Month	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00
NET CHANGES by Change Order		\$0.00

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

CONTRACTOR:
 By:  Date: September 25, 2024
 State of: Nebraska

County of: Lancaster

Subscribed and sworn to before me this 25th day of September 2024



Notary Public: 
 My Commission expires: 6-28-2026

ARCHITECT'S CERTIFICATE FOR PAYMENT

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

AMOUNT CERTIFIED \$257,587.20
 (Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:
 By:  Date: Sept. 25, 2024

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

Continuation Sheet

AIA Document G702®, Application and Certification for Payment, or G732™, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO:
APPLICATION DATE:
PERIOD TO:
ARCHITECT'S PROJECT NO:

006
 September 25, 2024
 September 30, 2024

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D + E + F)		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		% (G÷C)			
001	General Conditions	458,215.00	141,476.00	31,673.00	0.00	173,149.00	37.79%	285,066.00	17,314.90
005	Owner Testing Allowance	27,500.00	11,452.50	0.00	0.00	11,452.50	41.65%	16,047.50	1,145.25
010	Surveying	7,800.00	1,787.50	0.00	0.00	1,787.50	22.92%	6,012.50	178.75
015	Footings and Foundation Walls	329,890.00	309,890.00	0.00	0.00	309,890.00	93.94%	20,000.00	30,989.00
020	Building Floor Slabs	107,832.00	0.00	0.00	0.00	0.00	0.00%	107,832.00	0.00
025	Site Paving	245,144.00	0.00	0.00	0.00	0.00	0.00%	245,144.00	0.00
030	Concrete Floor Finishes	4,150.00	0.00	0.00	0.00	0.00	0.00%	4,150.00	0.00
035	Reinforcing	81,992.00	81,992.00	0.00	0.00	81,992.00	100.00%	0.00	8,199.20
040	Stone Masonry Veneer	136,667.00	0.00	0.00	0.00	0.00	0.00%	136,667.00	0.00
045	Cast Stone Masonry	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
050	Structural Steel Supply	186,603.00	23,903.00	130,700.00	0.00	154,603.00	82.85%	32,000.00	15,460.30
055	Structural Steel Erection	71,903.00	0.00	54,357.00	0.00	54,357.00	75.60%	17,546.00	5,435.70
060	Framing Labor	74,200.00	0.00	0.00	0.00	0.00	0.00%	74,200.00	0.00
065	Shop Fabricated Wood Trusses	116,783.00	0.00	0.00	0.00	0.00	0.00%	116,783.00	0.00
070	Glu-Laminated Construction	61,650.00	9,450.00	0.00	0.00	9,450.00	15.33%	52,200.00	945.00
075	Thermal Insulation	37,550.00	0.00	0.00	0.00	0.00	0.00%	37,550.00	0.00
080	Weather Barriers	78,638.00	0.00	17,000.00	0.00	17,000.00	21.62%	61,638.00	1,700.00
085	Joint Sealants	14,868.00	0.00	0.00	0.00	0.00	0.00%	14,868.00	0.00
090	Siding	55,746.00	0.00	0.00	0.00	0.00	0.00%	55,746.00	0.00
095	Fascia & Soffit	5,312.00	0.00	0.00	0.00	0.00	0.00%	5,312.00	0.00
100	Roofing	59,294.00	0.00	0.00	0.00	0.00	0.00%	59,294.00	0.00
105	Gutters & Downspouts	8,976.00	0.00	0.00	0.00	0.00	0.00%	8,976.00	0.00
110	Drywall FRP	120,000.00	0.00	0.00	0.00	0.00	0.00%	120,000.00	0.00

A	B	C	D		E	F	G		H	I
			WORK COMPLETED				TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G÷C)		
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD	MATERIALS PRESENTLY STORED (NOT IN D OR E)					BALANCE TO FINISH (C - G)
115	ACT Ceilings	57,285.00	0.00	0.00	0.00	0.00	0.00%	57,285.00	0.00	
120	Wood Doors HMD HMF	42,232.00	0.00	0.00	0.00	0.00	0.00%	42,232.00	0.00	
125	Door Hardware	53,051.00	0.00	0.00	0.00	0.00	0.00%	53,051.00	0.00	
130	Overhead Sectional Doors	11,804.00	0.00	0.00	0.00	0.00	0.00%	11,804.00	0.00	
135	Storefronts Windows	231,831.00	3,361.00	0.00	0.00	3,361.00	1.45%	228,470.00	336.10	
140	Resilient Flooring	33,373.00	0.00	0.00	0.00	0.00	0.00%	33,373.00	0.00	
145	Tile Carpeting	25,470.00	0.00	0.00	0.00	0.00	0.00%	25,470.00	0.00	
150	Tiling	17,391.00	0.00	0.00	0.00	0.00	0.00%	17,391.00	0.00	
155	Painting	43,639.00	0.00	0.00	0.00	0.00	0.00%	43,639.00	0.00	
160	Signage Specialties	32,951.00	0.00	0.00	0.00	0.00	0.00%	32,951.00	0.00	
165	Casework Countertops Supply	52,680.00	0.00	0.00	0.00	0.00	0.00%	52,680.00	0.00	
170	Finish Carpentry	17,700.00	0.00	0.00	0.00	0.00	0.00%	17,700.00	0.00	
175	Elevator	89,970.00	35,988.00	0.00	0.00	35,988.00	40.00%	53,982.00	3,598.80	
180	Below Grade Plumbing Materials	314,493.00	0.00	0.00	0.00	0.00	0.00%	314,493.00	0.00	
185	Below Grade Plumbing R/I	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
190	Above Grade Plumbing Materials	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
195	Above Grade Plumbing R/I	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
200	Pipe Insulation	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
205	Plumbing Fixtures & Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
210	HVAC Testing & Balancing	373,061.00	0.00	0.00	0.00	0.00	0.00%	373,061.00	0.00	
215	HVAC Equipment	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
220	HVAC Ducts, Casings, & Accessories	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	
225	HVAC Duct Insulation	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	

A	B	C	D		E	F	G		H	I
			WORK COMPLETED				MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)		
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD						BALANCE TO FINISH (C - G)
230	Fire Alarm	12,850.00	0.00	0.00	0.00	0.00	0.00%	12,850.00	0.00	
235	Electrical Switch Gear & Material	175,565.00	52,678.00	284.00	0.00	52,962.00	30.17%	122,603.00	5,296.20	
240	Light Fixtures	141,251.00	0.00	0.00	0.00	0.00	0.00%	141,251.00	0.00	
245	Wiring Devices	37,250.00	0.00	0.00	16,469.00	16,469.00	44.21%	20,781.00	1,646.90	
250	Electrical Labor & Misc.	190,979.00	10,566.00	1,258.00	0.00	11,824.00	6.19%	179,155.00	1,182.40	
255	Grading	88,473.00	59,635.00	0.00	0.00	59,635.00	67.40%	28,838.00	5,963.50	
260	Erosion Control	41,120.00	13,843.00	15,000.00	0.00	28,843.00	70.14%	12,277.00	2,884.30	
265	Excavation & Backfill	81,875.00	38,022.00	9,467.00	0.00	47,489.00	58.00%	34,386.00	4,748.90	
270	Striping/Retaining Wall	28,409.00	0.00	0.00	0.00	0.00	0.00%	28,409.00	0.00	
275	Site Utilities	185,000.00	126,400.00	10,000.00	0.00	136,400.00	73.73%	48,600.00	13,640.00	
280	Performance Bond	57,411.00	57,411.00	0.00	0.00	57,411.00	100.00%	0.00	5,741.10	
	GRAND TOTAL	\$4,727,827.00	\$977,855.00	\$269,739.00	\$16,469.00	\$1,264,063.00	26.74%	\$3,463,764.00	\$126,406.30	

DESCRIPTIONS (Continued from Page 1)

- 3910 N 69th Street \$68,760
- 6901 Seward Ave. \$68,760

CJ101442

24046
WANAHOO
FLOOR
FBT
BOX
FB 092
3246629

legrand

legrand

24046
WANAHOO
PT1
BOX
FLOOR
WARE

CAUTION
FOR POKE-THRU DEVICES ONLY

Core bits vary in size from Mr. to Mr.
See Installation Instructions for proper hole size

For Hole Size	Use Core Bit With
Diameter	Min. O.D. Max. O.D.
6" (152mm)	6" (152mm) 6 1/8" (156mm)
8" (203mm)	8" (203mm) 8 1/8" (206mm)

24046
NRD OFFICE
WANAHOO
STORED
MATERIALS

2877 Anahoo Floor Box, WJL Inc, CO

legr

24046
WANAHOO
PT1
BOX
FLOOR

legr
24046
WANAHOO
PT1
BOX
FLOOR

Lower Platte North NRD
New Office

Scheele-Kayton Construction - Contract		
6/17/2024	Pay App 1	\$ 54,423.00
5/31/2024	Pay App 2	\$ 222,904.80
6/30/2024	Pay App 3	\$ 161,161.20
7/31/2024	Pay App 4	\$ 165,854.25
8/31/2024	Pay App 5	\$ 275,726.25
9/30/2024	Pay App 6	\$ 257,587.20

Lower Platte North NRD
New Office

\$ 5,519,000.00
\$ 5,464,577.00
\$ 5,241,672.20
\$ 5,080,511.00
\$ 4,914,656.75
\$ 4,638,930.50
\$ 4,381,343.30

NRD Director Vacancy
Sub-District 8

Name: Roger Harders

Address: 1775 County Road M

City, State, Zip: Wahoo, Nebraska 68066

Telephone: 402-443-3198

What qualities and qualifications make you a good NRD Board Member candidate?

-Designed 5 Dams and was the general contractor on all of them.

-Designed Terraces with tile outlets on my farm and was the general contractor on this project.

-Designed waterways and built them.

-Planted over 1000 NRD trees on land that we owned.

-Established Filter Strips on my Wahoo farm along Dry Run Creek after purchasing that farm.

-Started farming in 1988 and started Harders Angus (registered angus herd) in 1994. My Daughter showed 2 Reserve State Champ Heifers and one State Champ Bull. Retired from farming and Cow/Calf operations in 2021.

-Started working as an Electrician in 1964. Received my Master Electrician License in 1973. Stop renewing my license in 2022.

-Graduated with BS Degree with Accounting and Business Administration majors during college I wired homes in Wahoo Area on Weekends and summers.

-After graduation I worked as an Internal Auditor for Central Telephone and Utilities Corp. and a Cost Accountant for Square D Manufacturing in Lincoln. While working those jobs in the evenings and weekends I wired Commercial buildings in Lincoln.

-Built 12 Residential Developments that I designed Lots, Roads, Drainage and Utilities Systems.

-Served from 1972 to 1978 in the Air Force and Nebraska National Guard. Honorable Discharge.

-1984 To Present – Real Estate Broker for Windmill Realty.



LOWER PLATTE NORTH
Natural Resources District

Assistant Water Resources Manager

The Lower Platte North Natural Resources District, headquartered in Wahoo, NE, is seeking an Assistant Water Resources Manager. This is a full-time, salaried position with a comprehensive benefits package. The position is responsible for assisting with carrying out water goals and objectives, administering water management plans, research and development of water management policies, and analyzing and presenting technical information to stakeholders. See the full job description at <https://lpnnrd.org/>. Resumes may be emailed before 12:00 noon October 15, to Eric Gottschalk, General Manager, at egottschalk@lpnnrd.org

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

August 31, 2024

Preliminary Draft



CPAs & Consultants | Wealth Management





CPAs & Consultants | Wealth Management



ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of the Lower Platte North Natural Resources District, which comprise the Statements of Net Position as of August 31, 2024, and the related Statements of Activities for the month and two months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

Lincoln, Nebraska

September XX, 2024

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

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

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

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 08/31/2024	Rural Water-Bruno As of 08/31/2024	Rural Water-Colon As of 08/31/2024	All Districts As of 08/31/2024
Assets				
Current Assets				
Cash and Cash Equivalents				
101000 - Change Box	0.00	60.00	90.00	150.00
101200 - Change Box - Game & Parks	150.00	0.00	0.00	150.00
101300 - Change Box - Lake Wanhoo	825.00	0.00	0.00	825.00
102001 - Cash - Union Bank	160,605.93	0.00	0.00	160,605.93
103000 - Cash - County Treasurer	839,459.49	0.00	0.00	839,459.49
104000 - Cash - Education Building Res.	10,510.00	0.00	0.00	10,510.00
111100 - Investments - NRD - NPAIT	2,568.47	0.00	0.00	2,568.47
111105 - Union Bank STFIT	5,446,633.60	0.00	0.00	5,446,633.60
Total Cash and Cash Equivalents	6,460,752.49	60.00	90.00	6,460,902.49
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	1,022,647.01	3,518.85	7,604.59	1,033,770.45
105006 - Long-Term Accounts Receivable	4,200.00	0.00	0.00	4,200.00
105060 - Due from Bruno Water Fund	195,713.95	0.00	0.00	195,713.95
105070 - Due from Colon Water Fund	10,961.44	0.00	0.00	10,961.44
109000 - Taxes Receivable	201,879.52	0.00	0.00	201,879.52
Total Accounts Receivable	1,435,401.92	3,518.85	7,604.59	1,446,525.36
Total Accounts Receivable, Net	1,435,401.92	3,518.85	7,604.59	1,446,525.36
Inventory				
165503 - Rural Water Inventory	0.00	6,569.29	9,853.93	16,423.22
Total Inventory	0.00	6,569.29	9,853.93	16,423.22
Prepaid Expenses				
116000 - Prepaid Expenses	55,006.52	0.00	0.00	55,006.52
Total Prepaid Expenses	55,006.52	0.00	0.00	55,006.52
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	119,394.66	0.00	0.00	119,394.66
111250 - Investments - Alliance GIS Project	8,355.01	0.00	0.00	8,355.01
111550 - Investments - Elkhorn Breakout	142,936.15	0.00	0.00	142,936.15
111600 - Investments - Wanhoo SRA	583,709.58	0.00	0.00	583,709.58
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	9,386.52	9,386.52
Total Other Current Assets	854,395.40	0.00	9,386.52	863,781.92
Total Current Assets	8,805,556.33	10,148.14	26,935.04	8,842,639.51
Fixed Assets, Net of Depreciation				
Fixed Assets				
140210 - Water Line Capital Improvement	0.00	726,156.51	1,180,075.05	1,906,231.56
140226 - Colon Water Loan Fees	0.00	0.00	2,000.00	2,000.00
160000 - Conservation Property	123,971.00	0.00	0.00	123,971.00
161000 - Land	10,948,321.58	0.00	0.00	10,948,321.58
162000 - Infrastructure	29,574,221.43	0.00	0.00	29,574,221.43
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	2,329,670.86	0.00	0.00	2,329,670.86
165000 - Machinery & Equipment	199,698.45	0.00	0.00	199,698.45
165100 - Machinery & Equipment - O & M	616,580.80	0.00	0.00	616,580.80
165200 - Machinery & Equipment - Water	333,315.87	0.00	0.00	333,315.87
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	21,415.98	32,123.98	53,539.96
165507 - Lake Wanhoo Equipment	24,000.00	0.00	0.00	24,000.00
167000 - Auto and Truck	354,605.97	0.00	0.00	354,605.97
169000 - Equipment	15,057.27	0.00	0.00	15,057.27
169100 - Office Equipment	20,031.58	0.00	0.00	20,031.58
169200 - Computer Equipment	60,185.54	0.00	0.00	60,185.54

See Accountant's Compilation Report

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 08/31/2024	Rural Water-Bruno As of 08/31/2024	Rural Water-Colon As of 08/31/2024	All Districts As of 08/31/2024
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	332,795.00	0.00	0.00	332,795.00
169700 - GW Monitoring Equipment	129,185.43	0.00	0.00	129,185.43
Total Fixed Assets	45,792,436.06	747,572.49	1,214,199.03	47,754,207.58
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	812.55	812.55
162900 - Accum Depr - Infra. & Land Imp.	4,654,288.44	0.00	0.00	4,654,288.44
164000 - Accum Depr - Buildings	573,271.10	0.00	0.00	573,271.10
165700 - Accum Depr - Water Line	0.00	150,538.34	286,157.80	436,696.14
166000 - Accum Depr - Machinery & Equipment	608,037.97	14,016.68	21,024.86	643,079.51
168000 - Accum Depr - Auto & Truck	252,149.46	0.00	0.00	252,149.46
169550 - Accum Depr - Master DB Water	117,019.39	0.00	0.00	117,019.39
170000 - Accum Depr - Office Equipment	99,838.68	0.00	0.00	99,838.68
Total Accumulated Depreciation	6,304,605.04	164,555.02	307,995.21	6,777,155.27
Total Property and Equipment	39,487,831.02	583,017.47	906,203.82	40,977,052.31
Total Assets	\$ 48,293,387.35	\$ 593,165.61	\$ 933,138.86	\$ 49,819,691.82
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	473,356.94	8,203.78	10,702.26	492,262.98
201100 - Sewer Collections Payable	0.00	0.00	5,267.20	5,267.20
202060 - Due to General Fund	0.00	195,713.95	10,961.44	206,675.39
Total Accounts Payable	473,356.94	203,917.73	26,930.90	704,205.57
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	940.72	940.72
206001 - Accrued Compensated Absences	224,731.87	3,331.07	4,996.60	233,059.54
207305 - Lodging Tax Czechland	427.85	0.00	0.00	427.85
207306 - Sales Tax Payable Wanahoo	783.56	0.00	0.00	783.56
207307 - Lodging Tax Wanahoo	712.32	0.00	0.00	712.32
Total Accrued Liabilities	226,655.60	3,331.07	5,937.32	235,923.99
Other Current Liabilities				
204000 - Deposits	0.00	400.00	3,400.00	3,800.00
204500 - Deferred Income	38,760.10	0.00	0.00	38,760.10
204600 - Education Building Deposits	10,660.00	0.00	0.00	10,660.00
207300 - Sales Tax Payable	12.73	78.40	200.08	291.21
207304 - Sales Tax Payable Czechland	267.80	0.00	0.00	267.80
231000 - Permits Liability - DEE	4.00	0.00	0.00	4.00
Total Other Current Liabilities	49,704.63	478.40	3,600.08	53,783.11
Total Current Liabilities	749,717.17	207,727.20	36,468.30	993,912.67
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	23,679.57	23,679.57
Total Long Term Note Payable	0.00	0.00	23,679.57	23,679.57
Total Long Term Liabilities	0.00	0.00	23,679.57	23,679.57
Total Liabilities	749,717.17	207,727.20	60,147.87	1,017,592.24
Fund Balances				

See Accountant's Compilation Report

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

	Natural Resources District As of 08/31/2024	Rural Water-Bruno As of 08/31/2024	Rural Water-Colon As of 08/31/2024	All Districts As of 08/31/2024
Net Assets	<u>47,976,072.12</u>	<u>384,036.71</u>	<u>872,725.32</u>	<u>49,232,834.15</u>
Change in Net Position	(432,401.94)	1,401.70	265.67	(430,734.57)
Total Fund Balances	<u>47,543,670.18</u>	<u>385,438.41</u>	<u>872,990.99</u>	<u>48,802,099.58</u>
Total Liabilities and Fund Balance	<u>\$ 48,293,387.35</u>	<u>\$ 593,165.61</u>	<u>\$ 933,138.86</u>	<u>\$ 49,819,691.82</u>

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

	Natural Resources District Month Ending 08/31/2024	Rural Water-Bruno Month Ending 08/31/2024	Rural Water-Colon Month Ending 08/31/2024	All Districts Month Ending 08/31/2024
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	18,239.06	0.00	0.00	18,239.06
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	11,297.67	0.00	0.00	11,297.67
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	13,693.37	0.00	0.00	13,693.37
303961 - FEMA - Flood Funds	0.00	0.00	0.00	0.00
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	4,076.67	0.00	0.00	4,076.67
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 47,306.77	\$ 0.00	\$ 0.00	\$ 47,306.77
State Income				
301201 - Natural Resources WQ Fund	13,993.07	0.00	0.00	13,993.07
301309 - Water Sustainability Fund	16,800.00	0.00	0.00	16,800.00
301310 - Shell Creek NET	2,540.55	0.00	0.00	2,540.55
301325 - JEDI Funding	13,860.27	0.00	0.00	13,860.27
304100 - Lake Wanahoo - Other	454.00	0.00	0.00	454.00
Total State Income	47,647.89	0.00	0.00	47,647.89
Local Income				
304105 - Education Building Rent	1,470.00	0.00	0.00	1,470.00
304112 - Dirt Sales - Wanahoo	533.70	0.00	0.00	533.70
304500 - JWMAB	15,296.25	0.00	0.00	15,296.25
Total Local Income	17,299.95	0.00	0.00	17,299.95
Rural Water Income				
304240 - Water Sales	0.00	3,496.00	5,046.85	8,542.85
304295 - Colon Sewer Fees	0.00	0.00	2,633.60	2,633.60
304261 - Other Revenue	0.00	1.91	87.01	88.92
Total Rural Water Income	0.00	3,497.91	7,767.46	11,265.37
Property Tax Income				
305200 - General Fund Property Taxes-Butler	202.91	0.00	0.00	202.91
305300 - General Fund Property Taxes-Colfax	76.44	0.00	0.00	76.44
305400 - General Fund Property Taxes-Dodge	287.30	0.00	0.00	287.30
305500 - General Fund Property Taxes-Madison	21.16	0.00	0.00	21.16
305600 - General Fund Property Taxes-Platte	22.01	0.00	0.00	22.01
305700 - General Fund Property Taxes-Saunders	23.32	0.00	0.00	23.32
Total Property Tax Income	633.14	0.00	0.00	633.14
Investment Income				
311350 - Interest - NPAIT Elkhorn	638.92	0.00	0.00	638.92
311400 - Interest - NPAIT Wanahoo SRA	2,609.18	0.00	0.00	2,609.18
311500 - Interest - NPAIT NRD	11.47	0.00	0.00	11.47
311600 - Interest - STFIT NRD	22,888.49	0.00	0.00	22,888.49
311700 - Interest - UBT NRD	77.29	0.00	0.00	77.29
304350 - Colon RW Interest - NPAIT	0.00	0.00	42.00	42.00
Total Investment Income	26,225.35	0.00	42.00	26,267.35
Miscellaneous Income				
309360 - Sales - Sample Kits	1,440.00	0.00	0.00	1,440.00
309400 - Sales - Other	375.00	0.00	0.00	375.00
309500 - Equipment Rent	1,147.75	0.00	0.00	1,147.75
310000 - Chemigation Permits	170.00	0.00	0.00	170.00
310100 - Check Valve Sales	37.24	0.00	0.00	37.24
310200 - Czechland Camping Fees	1,559.98	0.00	0.00	1,559.98
310201 - Wanahoo Park Permits	5,117.50	0.00	0.00	5,117.50
310202 - Lake Wanahoo Camping	13,190.62	0.00	0.00	13,190.62
313000 - Miscellaneous Income	578.89	0.00	0.00	578.89
315000 - RWD Administrative Fees	427.14	0.00	0.00	427.14
316000 - Employee/Director Reimb	342.42	0.00	0.00	342.42
317000 - Loss Or Gain On Sale Of Assets	17,445.33	0.00	0.00	17,445.33
Total Miscellaneous Income	41,831.87	0.00	0.00	41,831.87

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

	Natural Resources District Month Ending 08/31/2024	Rural Water-Bruno Month Ending 08/31/2024	Rural Water-Colon Month Ending 08/31/2024	All Districts Month Ending 08/31/2024
Total Income	180,944.97	3,497.91	7,809.46	192,252.34
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	2,768.95	0.00	0.00	2,768.95
410205 - Dues & Membership - Other	118.00	0.00	0.00	118.00
Total Dues & Membership	3,034.95	0.00	0.00	3,034.95
Fees and Licenses				
410302 - NRD Fees And Licenses	1,134.27	0.00	0.00	1,134.27
410304 - NRD Union Bank Fees	45.04	0.00	0.00	45.04
Total Fees and Licenses	1,179.31	0.00	0.00	1,179.31
Insurance				
410501 - Insurance-Auto	949.42	0.00	0.00	949.42
410502 - Insurance-Errors & Omissions	538.08	0.00	0.00	538.08
410504 - Insurance-Liability	5,337.00	0.00	0.00	5,337.00
410505 - Insurance-Property	2,321.84	0.00	0.00	2,321.84
Total Insurance	9,146.34	0.00	0.00	9,146.34
Interest Expense				
410600 - Interest Expense	0.00	0.00	85.52	85.52
Total Interest Expense	0.00	0.00	85.52	85.52
Legal Notices				
410701 - Legal Notices	151.68	0.00	0.00	151.68
Total Legal Notices	151.68	0.00	0.00	151.68
Maintenance Contracts				
410800 - Maintenance Contracts	326.59	0.00	0.00	326.59
Total Maintenance Contracts	326.59	0.00	0.00	326.59
Office Supply & Expense				
410902 - Office Supplies & Equip	47.81	0.00	0.00	47.81
410906 - Office Expense - Other	289.35	0.00	0.00	289.35
Total Office Supply & Expense	337.16	0.00	0.00	337.16
Computer Supply & Expense				
411002 - Computer Consultant	398.00	0.00	0.00	398.00
411003 - Computer Repairs & Parts	20.38	0.00	0.00	20.38
411004 - Computer Software	1,025.19	0.00	0.00	1,025.19
411006 - Email	414.00	0.00	0.00	414.00
Total Computer Supply & Expense	1,857.57	0.00	0.00	1,857.57
Professional Services				
411301 - Prof Serv-Accounting	8,075.00	0.00	0.00	8,075.00
411304 - Prof Serv-Legal - General	1,000.00	0.00	0.00	1,000.00
411311 - Washington Expense	2,200.00	0.00	0.00	2,200.00
Total Professional Services	11,275.00	0.00	0.00	11,275.00
Telephone Expense				
411601 - Telephone - Cellular	1,007.52	0.00	0.00	1,007.52
411602 - Local Phone & Internet	805.44	0.00	0.00	805.44
Total Telephone Expense	1,812.96	0.00	0.00	1,812.96
Utilities				
411700 - Utilities Expense	798.92	0.00	0.00	798.92
Total Utilities	798.92	0.00	0.00	798.92
Total Administration Expenses	29,920.48	0.00	85.52	30,006.00
Information & Education Expenses				
Information				
420203 - Expositions And Display	13.99	0.00	0.00	13.99
420209 - Ktic Ad	224.00	0.00	0.00	224.00
420211 - E-Ads	140.00	0.00	0.00	140.00
Total Information	377.99	0.00	0.00	377.99
Other				
420410 - Continuing Ed - I&E Dept	250.00	0.00	0.00	250.00
Total Other	250.00	0.00	0.00	250.00
Total Information & Education Expenses	627.99	0.00	0.00	627.99
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	2,381.29	0.00	0.00	2,381.29

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 08/31/2024	Rural Water-Bruno Month Ending 08/31/2024	Rural Water-Colon Month Ending 08/31/2024	All Districts Month Ending 08/31/2024
430102 - Auto & Truck R&M	77.39	0.00	0.00	77.39
Total Auto and Truck	2,458.68	0.00	0.00	2,458.68
Building Maintenance				
430201 - Bldg Maintenance	2.19	0.00	0.00	2.19
430203 - Garbage Maintenance	95.95	0.00	0.00	95.95
Total Building Maintenance	98.14	0.00	0.00	98.14
Operation and Maintenance				
430401 - Czechland & Homestead	531.92	0.00	0.00	531.92
430402 - Equipment Upkeep	911.01	0.00	0.00	911.01
430403 - Operation & Maintenance	74.32	0.00	0.00	74.32
430406 - Wanahoo Park Operation	25,936.88	0.00	0.00	25,936.88
430408 - Wanahoo Rec Mgmt	5,993.94	0.00	0.00	5,993.94
430409 - Lake Wanahoo Education Building	718.74	0.00	0.00	718.74
Total Operation and Maintenance	34,166.81	0.00	0.00	34,166.81
Other				
430804 - O&M One-Call Services	30.24	0.00	0.00	30.24
Total Other	30.24	0.00	0.00	30.24
Total Operation & Maintenance	36,753.87	0.00	0.00	36,753.87
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	168.66	0.00	0.00	168.66
Total Director Expense	168.66	0.00	0.00	168.66
Employee Benefits				
440301 - Dental Insurance	1,770.86	0.00	0.00	1,770.86
440302 - Health Insurance	28,588.55	0.00	0.00	28,588.55
440303 - Retirement Benefit - 414H	8,479.93	0.00	0.00	8,479.93
440306 - Workmans Comp Benefit	889.08	0.00	0.00	889.08
440307 - Employee Benefits - Other	(168.69)	0.00	0.00	(168.69)
440309 - Flexible Spending Fee	20.00	0.00	0.00	20.00
Total Employee Benefits	39,579.73	0.00	0.00	39,579.73
Payroll Taxes				
440401 - FICA - ER	9,980.72	0.00	0.00	9,980.72
440402 - Medicare - ER	2,334.23	0.00	0.00	2,334.23
Total Payroll Taxes	12,314.95	0.00	0.00	12,314.95
Personnel Expense				
440501 - Personnel Meeting Exp	3,155.85	0.00	0.00	3,155.85
440502 - Personnel Mileage Exp	349.74	0.00	0.00	349.74
Total Personnel Expense	3,505.59	0.00	0.00	3,505.59
Salaries				
440601 - Salaries - Administration	28,393.94	0.00	0.00	28,393.94
440602 - Salaries - Clerical	3,605.58	0.00	0.00	3,605.58
440604 - Salaries - I & E	13,475.31	0.00	0.00	13,475.31
440605 - Salaries - Op & Maint	26,863.35	0.00	0.00	26,863.35
440606 - NRCS Support	23,995.22	0.00	0.00	23,995.22
440607 - Salaries - Projects	12,069.33	0.00	0.00	12,069.33
440608 - Salaries - Water	44,728.11	0.00	0.00	44,728.11
440616 - Lake Wanahoo Park Op.	19,594.88	0.00	0.00	19,594.88
Total Salaries	172,725.72	0.00	0.00	172,725.72
Total Personnel Expenses	228,294.65	0.00	0.00	228,294.65
Projects Expenses				
Inter-Governmental				
450119 - JWMAB Dodge Co	20,395.00	0.00	0.00	20,395.00
450123 - Hazard Mitigation Update	17,523.00	0.00	0.00	17,523.00
Total Inter-Governmental	37,918.00	0.00	0.00	37,918.00
Special Projects				
450406 - Special Projects-Platte	25,000.00	0.00	0.00	25,000.00
Total Special Projects	25,000.00	0.00	0.00	25,000.00
Other Projects				
450705 - Schuyler 205	13,000.00	0.00	0.00	13,000.00
Total Other Projects	13,000.00	0.00	0.00	13,000.00
Total Projects Expenses	75,918.00	0.00	0.00	75,918.00
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	2,313.53	0.00	0.00	2,313.53

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

	Natural Resources District Month Ending 08/31/2024	Rural Water-Bruno Month Ending 08/31/2024	Rural Water-Colon Month Ending 08/31/2024	All Districts Month Ending 08/31/2024
460102 - GWMP - Information & Education	74.82	0.00	0.00	74.82
Total Groundwater Management Plan	2,388.35	0.00	0.00	2,388.35
Groundwater Programs				
460204 - GW Quality Program	5,268.07	0.00	0.00	5,268.07
460213 - GW Memberships and Subscriptions	300.00	0.00	0.00	300.00
Total Groundwater Programs	5,568.07	0.00	0.00	5,568.07
Regulatory				
460301 - Chemigation	15.43	0.00	0.00	15.43
Total Regulatory	15.43	0.00	0.00	15.43
Surface Water Programs				
460403 - Stream Flow	19,010.00	0.00	0.00	19,010.00
Total Surface Water Programs	19,010.00	0.00	0.00	19,010.00
Special Projects				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460519 - Hydrological Study	28,000.00	0.00	0.00	28,000.00
460520 - Nitrate Assessment	10,702.75	0.00	0.00	10,702.75
Total Special Projects	41,202.75	0.00	0.00	41,202.75
Land Treatment				
450803 - Shell Creek Watershed Plan 319	21,779.61	0.00	0.00	21,779.61
Total Land Treatment	21,779.61	0.00	0.00	21,779.61
Total Water Expenses	89,964.21	0.00	0.00	89,964.21
Rural Water District Expenses				
570201 - Water Purchase	0.00	3,002.89	1,573.69	4,576.58
570206 - Repair	0.00	0.00	47.76	47.76
570208 - Lpnrd Adm. Fee	0.00	174.80	252.34	427.14
570210 - Health/Life/Vision/LTD - ER	0.00	202.67	304.00	506.67
570211 - Dental - ER	0.00	21.72	32.59	54.31
570212 - 414H ER Contributions	0.00	88.52	132.78	221.30
570215 - ER Social Security Tax	0.00	116.63	157.49	274.12
570216 - ER Medicare Tax	0.00	27.27	36.83	64.10
570217 - Salaries	0.00	1,069.61	1,885.89	2,955.50
570219 - Fees And Licenses	0.00	17.13	25.68	42.81
570220 - Rural Water One-Call	0.00	7.57	1.69	9.26
570223 - Rural Water Gasoline	0.00	98.84	57.82	156.66
570231 - Rural Water Equipment Upkeep	0.00	5.41	8.11	13.52
570308 - Colon Meter House Expense	0.00	0.00	117.42	117.42
570309 - Colon Sewer Collections	0.00	0.00	2,633.60	2,633.60
Total Rural Water District Expenses	0.00	4,833.06	7,267.69	12,100.75
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	54,898.93	677.91	1,432.90	57,009.74
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	54,898.93	677.91	1,437.07	57,013.91
Total Depreciation Expense	54,898.93	677.91	1,437.07	57,013.91
Total Expenses	516,378.13	5,510.97	8,790.28	530,679.38
Total Change in Net Position	\$(335,433.16)	\$(2,013.06)	\$(980.82)	\$(338,427.04)

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

	Natural Resources District Year To Date 08/31/2024	Rural Water-Bruno Year To Date 08/31/2024	Rural Water-Colon Year To Date 08/31/2024	All Districts Year To Date 08/31/2024
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	18,239.06	0.00	0.00	18,239.06
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	27,557.69	0.00	0.00	27,557.69
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	25,047.25	0.00	0.00	25,047.25
303961 - FEMA - Flood Funds	0.00	0.00	0.00	0.00
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	30,704.69	0.00	0.00	30,704.69
303964 - Federal - NRCS	4,076.67	0.00	0.00	4,076.67
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 105,625.36	\$ 0.00	\$ 0.00	\$ 105,625.36
State Income				
301201 - Natural Resources WQ Fund	13,993.07	0.00	0.00	13,993.07
301203 - Motor Vehicle Pro-Rate	294.58	0.00	0.00	294.58
301309 - Water Sustainability Fund	16,800.00	0.00	0.00	16,800.00
301310 - Shell Creek NET	4,069.18	0.00	0.00	4,069.18
301325 - JEDI Funding	32,362.08	0.00	0.00	32,362.08
304100 - Lake Wanahoo - Other	454.00	0.00	0.00	454.00
Total State Income	67,972.91	0.00	0.00	67,972.91
Local Income				
304105 - Education Building Rent	2,885.00	0.00	0.00	2,885.00
304112 - Dirt Sales - Wanahoo	1,065.29	0.00	0.00	1,065.29
304500 - JWMAB	15,296.25	0.00	0.00	15,296.25
Total Local Income	19,246.54	0.00	0.00	19,246.54
Rural Water Income				
304240 - Water Sales	0.00	11,592.00	10,207.15	21,799.15
304295 - Colon Sewer Fees	0.00	0.00	5,411.95	5,411.95
304261 - Other Revenue	0.00	11.92	139.34	151.26
Total Rural Water Income	0.00	11,603.92	15,758.44	27,362.36
Property Tax Income				
305100 - General Fund Property Taxes-Boone	1,107.58	0.00	0.00	1,107.58
305200 - General Fund Property Taxes-Butler	215.85	0.00	0.00	215.85
305300 - General Fund Property Taxes-Colfax	220.28	0.00	0.00	220.28
305400 - General Fund Property Taxes-Dodge	281.44	0.00	0.00	281.44
305500 - General Fund Property Taxes-Madison	21.81	0.00	0.00	21.81
305600 - General Fund Property Taxes-Platte	31.58	0.00	0.00	31.58
305700 - General Fund Property Taxes-Saunders	782.82	0.00	0.00	782.82
Total Property Tax Income	2,661.36	0.00	0.00	2,661.36
Investment Income				
311350 - Interest - NPAIT Elkhorn	1,275.34	0.00	0.00	1,275.34
311400 - Interest - NPAIT Wanahoo SRA	5,208.11	0.00	0.00	5,208.11
311500 - Interest - NPAIT NRD	22.94	0.00	0.00	22.94
311600 - Interest - STFIT NRD	48,178.86	0.00	0.00	48,178.86
311700 - Interest - UBT NRD	166.13	0.00	0.00	166.13
304350 - Colon RW Interest - NPAIT	0.00	0.00	83.85	83.85
Total Investment Income	54,851.38	0.00	83.85	54,935.23
Miscellaneous Income				
309100 - Sales - Trees	465.00	0.00	0.00	465.00
309350 - Sales - Well Permits	150.00	0.00	0.00	150.00
309360 - Sales - Sample Kits	3,100.00	0.00	0.00	3,100.00
309400 - Sales - Other	375.00	0.00	0.00	375.00
309500 - Equipment Rent	2,679.95	0.00	0.00	2,679.95
310000 - Chemigation Permits	1,360.00	0.00	0.00	1,360.00
310100 - Check Valve Sales	367.58	0.00	0.00	367.58
310200 - Czechland Camping Fees	4,357.75	0.00	0.00	4,357.75
310201 - Wanahoo Park Permits	14,269.00	0.00	0.00	14,269.00
310202 - Lake Wanahoo Camping	29,227.98	0.00	0.00	29,227.98
313000 - Miscellaneous Income	1,289.98	0.00	0.00	1,289.98

**Lower Platte North NRD
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	Natural Resources District Year To Date 08/31/2024	Rural Water-Bruno Year To Date 08/31/2024	Rural Water-Colon Year To Date 08/31/2024	All Districts Year To Date 08/31/2024
315000 - RWD Administrative Fees	1,089.96	0.00	0.00	1,089.96
316000 - Employee/Director Reimb	(569.35)	0.00	0.00	(569.35)
317000 - Loss Or Gain On Sale Of Assets	21,149.80	0.00	0.00	21,149.80
Total Miscellaneous Income	79,312.65	0.00	0.00	79,312.65
Total Income	329,670.20	11,603.92	15,842.29	357,116.41
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	296.00	0.00	0.00	296.00
410203 - Dues - NARD	5,483.61	0.00	0.00	5,483.61
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	118.00	0.00	0.00	118.00
Total Dues & Membership	7,847.61	0.00	0.00	7,847.61
Fees and Licenses				
410302 - NRD Fees And Licenses	1,234.27	0.00	0.00	1,234.27
410304 - NRD Union Bank Fees	90.08	0.00	0.00	90.08
Total Fees and Licenses	1,324.35	0.00	0.00	1,324.35
Insurance				
410501 - Insurance-Auto	1,898.84	0.00	0.00	1,898.84
410502 - Insurance-Errors & Omissions	1,076.16	0.00	0.00	1,076.16
410504 - Insurance-Liability	10,674.00	0.00	0.00	10,674.00
410505 - Insurance-Property	4,516.68	0.00	0.00	4,516.68
Total Insurance	18,165.68	0.00	0.00	18,165.68
Interest Expense				
410600 - Interest Expense	0.00	0.00	171.04	171.04
Total Interest Expense	0.00	0.00	171.04	171.04
Legal Notices				
410701 - Legal Notices	221.54	0.00	0.00	221.54
Total Legal Notices	221.54	0.00	0.00	221.54
Maintenance Contracts				
410800 - Maintenance Contracts	636.82	0.00	0.00	636.82
Total Maintenance Contracts	636.82	0.00	0.00	636.82
Office Supply & Expense				
410901 - Copier Supplies	244.95	0.00	0.00	244.95
410902 - Office Supplies & Equip	204.33	0.00	0.00	204.33
410906 - Office Expense - Other	289.35	0.00	0.00	289.35
Total Office Supply & Expense	738.63	0.00	0.00	738.63
Computer Supply & Expense				
411002 - Computer Consultant	796.00	0.00	0.00	796.00
411003 - Computer Repairs & Parts	55.37	0.00	0.00	55.37
411004 - Computer Software	1,484.20	0.00	0.00	1,484.20
411006 - Email	828.00	0.00	0.00	828.00
411011 - Computers & Equipment	349.00	0.00	0.00	349.00
Total Computer Supply & Expense	3,512.57	0.00	0.00	3,512.57
Postage				
411200 - Postage	1,009.75	0.00	0.00	1,009.75
Total Postage	1,009.75	0.00	0.00	1,009.75
Professional Services				
411301 - Prof Serv-Accounting	15,400.00	0.00	0.00	15,400.00
411304 - Prof Serv-Legal - General	1,500.00	0.00	0.00	1,500.00
411311 - Washington Expense	4,400.00	0.00	0.00	4,400.00
Total Professional Services	21,300.00	0.00	0.00	21,300.00
Telephone Expense				
411601 - Telephone - Cellular	2,011.10	0.00	0.00	2,011.10
411602 - Local Phone & Internet	1,602.95	0.00	0.00	1,602.95
Total Telephone Expense	3,614.05	0.00	0.00	3,614.05
Utilities				
411700 - Utilities Expense	1,494.86	0.00	0.00	1,494.86
Total Utilities	1,494.86	0.00	0.00	1,494.86
Total Administration Expenses	59,865.86	0.00	171.04	60,036.90
Information & Education Expenses				
Education				
420106 - Miscellaneous Education Expense	290.00	0.00	0.00	290.00

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420109 - Education Outreach	200.00	0.00	0.00	200.00
Total Education	490.00	0.00	0.00	490.00
Information				
420201 - Annual Report/Viaduct	2,100.90	0.00	0.00	2,100.90
420203 - Expositions And Display	310.14	0.00	0.00	310.14
420209 - Ktic Ad	441.00	0.00	0.00	441.00
420211 - E-Ads	280.00	0.00	0.00	280.00
Total Information	3,132.04	0.00	0.00	3,132.04
Other				
420401 - Art Supplies	16.13	0.00	0.00	16.13
420404 - Promotional Materials	498.30	0.00	0.00	498.30
420410 - Continuing Ed - I&E Dept	250.00	0.00	0.00	250.00
Total Other	764.43	0.00	0.00	764.43
Total Information & Education Expenses	4,386.47	0.00	0.00	4,386.47
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	4,571.37	0.00	0.00	4,571.37
430102 - Auto & Truck R&M	813.09	0.00	0.00	813.09
Total Auto and Truck	5,384.46	0.00	0.00	5,384.46
Building Maintenance				
430201 - Bldg Maintenance	18.15	0.00	0.00	18.15
430202 - Office Cleaning	495.00	0.00	0.00	495.00
430203 - Garbage Maintenance	203.90	0.00	0.00	203.90
Total Building Maintenance	717.05	0.00	0.00	717.05
Operation and Maintenance				
430401 - Czechland & Homestead	1,250.74	0.00	0.00	1,250.74
430402 - Equipment Upkeep	2,029.62	0.00	0.00	2,029.62
430403 - Operation & Maintenance	430.98	0.00	0.00	430.98
430406 - Wanahoo Park Operation	26,658.46	0.00	0.00	26,658.46
430407 - Monitoring Wanahoo Dam	6,714.94	0.00	0.00	6,714.94
430408 - Wanahoo Rec Mgmt	13,930.71	0.00	0.00	13,930.71
430409 - Lake Wanahoo Education Building	1,221.41	0.00	0.00	1,221.41
Total Operation and Maintenance	52,236.86	0.00	0.00	52,236.86
Other				
430804 - O&M One-Call Services	57.44	0.00	0.00	57.44
Total Other	57.44	0.00	0.00	57.44
Total Operation & Maintenance	58,395.81	0.00	0.00	58,395.81
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	168.66	0.00	0.00	168.66
Total Director Expense	168.66	0.00	0.00	168.66
Employee Benefits				
440301 - Dental Insurance	3,586.24	0.00	0.00	3,586.24
440302 - Health Insurance	61,302.77	0.00	0.00	61,302.77
440303 - Retirement Benefit - 414H	11,148.74	0.00	0.00	11,148.74
440306 - Workmans Comp Benefit	1,778.16	0.00	0.00	1,778.16
440307 - Employee Benefits - Other	(199.85)	0.00	0.00	(199.85)
440309 - Flexible Spending Fee	36.00	0.00	0.00	36.00
Total Employee Benefits	77,652.06	0.00	0.00	77,652.06
Payroll Taxes				
440401 - FICA - ER	12,967.63	0.00	0.00	12,967.63
440402 - Medicare - ER	3,032.77	0.00	0.00	3,032.77
Total Payroll Taxes	16,000.40	0.00	0.00	16,000.40
Personnel Expense				
440501 - Personnel Meeting Exp	3,288.17	0.00	0.00	3,288.17
440502 - Personnel Mileage Exp	438.18	0.00	0.00	438.18
Total Personnel Expense	3,726.35	0.00	0.00	3,726.35
Salaries				
440601 - Salaries - Administration	37,566.28	0.00	0.00	37,566.28
440602 - Salaries - Clerical	4,807.44	0.00	0.00	4,807.44
440604 - Salaries - I & E	17,967.08	0.00	0.00	17,967.08
440605 - Salaries - Op & Maint	35,549.55	0.00	0.00	35,549.55
440606 - NRCS Support	31,315.32	0.00	0.00	31,315.32
440607 - Salaries - Projects	16,092.44	0.00	0.00	16,092.44
440608 - Salaries - Water	60,079.69	0.00	0.00	60,079.69

**Lower Platte North NRD
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440616 - Lake Wanhoo Park Op.	26,257.16	0.00	0.00	26,257.16
Total Salaries	229,634.96	0.00	0.00	229,634.96
Total Personnel Expenses	327,182.43	0.00	0.00	327,182.43
Projects Expenses				
Inter-Governmental				
450119 - JWMAB Dodge Co	20,395.00	0.00	0.00	20,395.00
450123 - Hazard Mitigation Update	32,661.50	0.00	0.00	32,661.50
Total Inter-Governmental	53,056.50	0.00	0.00	53,056.50
Special Projects				
450406 - Special Projects-Platte	25,000.00	0.00	0.00	25,000.00
Total Special Projects	25,000.00	0.00	0.00	25,000.00
Other Projects				
450705 - Schuyler 205	13,000.00	0.00	0.00	13,000.00
Total Other Projects	13,000.00	0.00	0.00	13,000.00
Total Projects Expenses	91,056.50	0.00	0.00	91,056.50
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	2,452.78	0.00	0.00	2,452.78
460102 - GWMP - Information & Education	74.82	0.00	0.00	74.82
Total Groundwater Management Plan	2,527.60	0.00	0.00	2,527.60
Groundwater Programs				
460204 - GW Quality Program	6,337.56	0.00	0.00	6,337.56
460206 - Monitoring Wells	15.85	0.00	0.00	15.85
460209 - Groundwater Programs Other	603.00	0.00	0.00	603.00
460213 - GW Memberships and Subscriptions	600.00	0.00	0.00	600.00
Total Groundwater Programs	7,556.41	0.00	0.00	7,556.41
Regulatory				
460301 - Chemigation	104.33	0.00	0.00	104.33
Total Regulatory	104.33	0.00	0.00	104.33
Surface Water Programs				
460403 - Stream Flow	19,010.00	0.00	0.00	19,010.00
Total Surface Water Programs	19,010.00	0.00	0.00	19,010.00
Special Projects				
460504 - ENWRA	5,000.00	0.00	0.00	5,000.00
460519 - Hydrological Study	28,000.00	0.00	0.00	28,000.00
460520 - Nitrate Assessment	18,505.25	0.00	0.00	18,505.25
460522 - Groundwater Management Plan Rev	7,375.38	0.00	0.00	7,375.38
Total Special Projects	58,880.63	0.00	0.00	58,880.63
Land Treatment				
450803 - Shell Creek Watershed Plan 319	23,308.24	0.00	0.00	23,308.24
Total Land Treatment	23,308.24	0.00	0.00	23,308.24
Total Water Expenses	111,387.21	0.00	0.00	111,387.21
Rural Water District Expenses				
570201 - Water Purchase	0.00	6,050.92	2,933.18	8,984.10
570204 - Testing	0.00	30.00	30.00	60.00
570206 - Repair	0.00	0.00	159.15	159.15
570207 - Other Expenses	0.00	0.00	(79.90)	(79.90)
570208 - Lpnnrd Adm. Fee	0.00	579.60	510.36	1,089.96
570210 - Health/Life/Vision/LTD - ER	0.00	404.83	607.23	1,012.06
570211 - Dental - ER	0.00	43.44	65.18	108.62
570212 - 414H ER Contributions	0.00	146.03	219.04	365.07
570215 - ER Social Security Tax	0.00	171.56	237.07	408.63
570216 - ER Medicare Tax	0.00	40.12	55.44	95.56
570217 - Salaries	0.00	1,167.25	2,077.84	3,245.09
570219 - Fees And Licenses	0.00	34.26	51.36	85.62
570220 - Rural Water One-Call	0.00	9.17	6.49	15.66
570223 - Rural Water Gasoline	0.00	163.81	148.85	312.66
570231 - Rural Water Equipment Upkeep	0.00	5.41	8.11	13.52
570308 - Colon Meter House Expense	0.00	0.00	234.84	234.84
570309 - Colon Sewer Collections	0.00	0.00	5,267.20	5,267.20
Total Rural Water District Expenses	0.00	8,846.40	12,531.44	21,377.84
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	109,797.86	1,355.82	2,865.80	114,019.48

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908350 - Amortization Expense - Colon	0.00	0.00	8.34	8.34
Total Depreciation	109,797.86	1,355.82	2,874.14	114,027.82
Total Depreciation Expense	109,797.86	1,355.82	2,874.14	114,027.82
Total Expenses	762,072.14	10,202.22	15,576.62	787,850.98
Total Change in Net Position	\$ (432,401.94)	\$ 1,401.70	\$ 265.67	\$ (430,734.57)

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

	Month Ending 08/31/2024 <small>MTD Actual</small>	Year To Date 08/31/2024 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Income					
Federal Income					
303206 - Wahoo Creek 319 Grant	0.00	0.00	30,000.00	(30,000.00)	0.00 %
303207 - Shell Creek 319 Grant	18,239.06	18,239.06	160,000.00	(141,760.94)	11.40 %
303225 - Wahoo Creek WS PL566	11,297.67	27,557.69	1,000,000.00	(972,442.31)	2.76 %
303960 - Hazard Mitigation - Federal	13,693.37	25,047.25	159,750.00	(134,702.75)	15.68 %
303961 - FEMA - Flood Funds	0.00	0.00	375,000.00	(375,000.00)	0.00 %
303962 - NEMA - Flood Funds	0.00	0.00	142,087.00	(142,087.00)	0.00 %
303963 - FEMA - 428 Funds	0.00	30,704.69	540,182.00	(509,477.31)	5.68 %
303964 - Federal - NRCS	4,076.67	4,076.67	115,552.00	(111,475.33)	3.53 %
Total Federal Income	47,306.77	105,625.36	2,522,571.00	(2,416,945.64)	4.19 %
State Income					
301201 - Natural Resources WQ Fund	13,993.07	13,993.07	50,000.00	(36,006.93)	27.99 %
301202 - Decommissioned Wells	0.00	0.00	6,000.00	(6,000.00)	0.00 %
301203 - Motor Vehicle Pro-Rate	0.00	294.58	8,400.00	(8,105.42)	3.51 %
301309 - Water Sustainability Fund	16,800.00	16,800.00	100,000.00	(83,200.00)	16.80 %
301310 - Shell Creek NET	2,540.55	4,069.18	100,000.00	(95,930.82)	4.07 %
301325 - JEDI Funding	13,860.27	32,362.08	4,000,000.00	(3,967,637.92)	0.81 %
301900 - State Grant - NE Buffer Strip	0.00	0.00	52,500.00	(52,500.00)	0.00 %
304100 - Lake Wanahoo - Other	454.00	454.00	25,000.00	(24,546.00)	1.82 %
Total State Income	47,647.89	67,972.91	4,341,900.00	(4,273,927.09)	1.57 %
Local Income					
304105 - Education Building Rent	1,470.00	2,885.00	17,000.00	(14,115.00)	16.97 %
304112 - Dirt Sales - Wanahoo	533.70	1,065.29	10,000.00	(8,934.71)	10.65 %
304400 - Flow Meter Maint. Reimb.	0.00	0.00	1,000.00	(1,000.00)	0.00 %
304500 - JWMA B	15,296.25	15,296.25	15,500.00	(203.75)	98.69 %
Total Local Income	17,299.95	19,246.54	43,500.00	(24,253.46)	44.24 %
Property Tax Income					
305100 - General Fund Property Taxes-Boone	0.00	1,107.58	96,000.00	(94,892.42)	1.15 %
305200 - General Fund Property Taxes-Butler	202.91	215.85	370,000.00	(369,784.15)	0.06 %
305300 - General Fund Property Taxes-Colfax	76.44	220.28	318,500.00	(318,279.72)	0.07 %
305400 - General Fund Property Taxes-Dodge	287.30	281.44	1,064,000.00	(1,063,718.56)	0.03 %
305500 - General Fund Property Taxes-Madison	21.16	21.81	48,500.00	(48,478.19)	0.04 %
305600 - General Fund Property Taxes-Platte	22.01	31.58	401,000.00	(400,968.42)	0.01 %
305700 - General Fund Property Taxes-Saunders	23.32	782.82	1,185,000.00	(1,184,217.18)	0.07 %
Total Property Tax Income	633.14	2,661.36	3,483,000.00	(3,480,338.64)	0.08 %
Investment Income					
311350 - Interest - NPAIT Elkhorn	638.92	1,275.34	1,200.00	75.34	106.28 %
311400 - Interest - NPAIT Wanahoo SRA	2,609.18	5,208.11	25,000.00	(19,791.89)	20.83 %
311500 - Interest - NPAIT NRD	11.47	22.94	100.00	(77.06)	22.94 %
311600 - Interest - STFIT NRD	22,888.49	48,178.86	150,000.00	(101,821.14)	32.12 %
311700 - Interest - UBT NRD	77.29	166.13	1,000.00	(833.87)	16.61 %
Total Investment Income	26,225.35	54,851.38	177,300.00	(122,448.62)	30.94 %
Miscellaneous Income					
309100 - Sales - Trees	0.00	465.00	30,000.00	(29,535.00)	1.55 %
309350 - Sales - Well Permits	0.00	150.00	1,750.00	(1,600.00)	8.57 %
309360 - Sales - Sample Kits	1,440.00	3,100.00	2,000.00	1,100.00	155.00 %
309400 - Sales - Other	375.00	375.00	3,500.00	(3,125.00)	10.71 %

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

	Month Ending 08/31/2024 <small>MTD Actual</small>	Year To Date 08/31/2024 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
309500 - Equipment Rent	1,147.75	2,679.95	8,500.00	(5,820.05)	31.53 %
310000 - Chemigation Permits	170.00	1,360.00	24,000.00	(22,640.00)	5.67 %
310100 - Check Valve Sales	37.24	367.58	1,000.00	(632.42)	36.76 %
310200 - Czechland Camping Fees	1,559.98	4,357.75	10,000.00	(5,642.25)	43.58 %
310201 - Wanahoo Park Permits	5,117.50	14,269.00	85,000.00	(70,731.00)	16.79 %
310202 - Lake Wanahoo Camping	13,190.62	29,227.98	120,000.00	(90,772.02)	24.36 %
312000 - Salaries-Other NRD	0.00	0.00	95,000.00	(95,000.00)	0.00 %
313000 - Miscellaneous Income	578.89	1,289.98	20,000.00	(18,710.02)	6.45 %
315000 - RWD Administrative Fees	427.14	1,089.96	5,500.00	(4,410.04)	19.82 %
316000 - Employee/Director Reimb	342.42	(569.35)	3,000.00	(3,569.35)	(18.98) %
317000 - Loss Or Gain On Sale Of Assets	17,445.33	21,149.80	800,000.00	(778,850.20)	2.64 %
318000 - Special Project Income	0.00	0.00	35,000.00	(35,000.00)	0.00 %
Total Miscellaneous Income	41,831.87	79,312.65	1,244,250.00	(1,164,937.35)	6.37 %
Total Income	180,944.97	329,670.20	11,812,521.00	(11,482,850.80)	2.79 %
Expenses					
Administration Expenses					
Bonds					
410100 - Bonds	0.00	0.00	1,500.00	(1,500.00)	0.00 %
Total Bonds	0.00	0.00	1,500.00	(1,500.00)	0.00 %
Dues & Membership					
410201 - Dues & Membership - Chamber	0.00	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	148.00	296.00	1,776.00	(1,480.00)	16.67 %
410203 - Dues - NARD	2,768.95	5,483.61	33,227.00	(27,743.39)	16.50 %
410204 - Dues - NWRA	0.00	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	118.00	118.00	3,200.00	(3,082.00)	3.69 %
Total Dues & Membership	3,034.95	7,847.61	40,603.00	(32,755.39)	19.33 %
Fees and Licenses					
410302 - NRD Fees And Licenses	1,134.27	1,234.27	30,000.00	(28,765.73)	4.11 %
410304 - NRD Union Bank Fees	45.04	90.08	600.00	(509.92)	15.01 %
Total Fees and Licenses	1,179.31	1,324.35	30,600.00	(29,275.65)	4.33 %
GIS					
410401 - GIS Activities	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total GIS	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Insurance					
410501 - Insurance-Auto	949.42	1,898.84	16,000.00	(14,101.16)	11.87 %
410502 - Insurance-Errors & Omissions	538.08	1,076.16	7,100.00	(6,023.84)	15.16 %
410504 - Insurance-Liability	5,337.00	10,674.00	71,000.00	(60,326.00)	15.03 %
410505 - Insurance-Property	2,321.84	4,516.68	26,000.00	(21,483.32)	17.37 %
Total Insurance	9,146.34	18,165.68	120,100.00	(101,934.32)	15.13 %
Legal Notices					
410701 - Legal Notices	151.68	221.54	4,000.00	(3,778.46)	5.54 %
410702 - Other Notices and Advertising	0.00	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	151.68	221.54	4,100.00	(3,878.46)	5.40 %
Maintenance Contracts					
410800 - Maintenance Contracts	326.59	636.82	5,000.00	(4,363.18)	12.74 %
Total Maintenance Contracts	326.59	636.82	5,000.00	(4,363.18)	12.74 %
Office Supply & Expense					
410901 - Copier Supplies	0.00	244.95	1,000.00	(755.05)	24.50 %
410902 - Office Supplies & Equip	47.81	204.33	6,000.00	(5,795.67)	3.41 %

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

	Month Ending 08/31/2024	Year To Date 08/31/2024	Annual Budget June 30, 2025	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2025		
410903 - Franklin Supplies	0.00	0.00	500.00	(500.00)	0.00 %
410904 - Letterhead, Envelopes & Forms	0.00	0.00	1,500.00	(1,500.00)	0.00 %
410905 - Reference Books	0.00	0.00	1,000.00	(1,000.00)	0.00 %
410906 - Office Expense - Other	289.35	289.35	2,500.00	(2,210.65)	11.57 %
Total Office Supply & Expense	337.16	738.63	12,500.00	(11,761.37)	5.91 %
Computer Supply & Expense					
411002 - Computer Consultant	398.00	796.00	15,000.00	(14,204.00)	5.31 %
411003 - Computer Repairs & Parts	20.38	55.37	5,000.00	(4,944.63)	1.11 %
411004 - Computer Software	1,025.19	1,484.20	13,500.00	(12,015.80)	10.99 %
411005 - Computer Magazines/Video	0.00	0.00	100.00	(100.00)	0.00 %
411006 - Email	414.00	828.00	4,500.00	(3,672.00)	18.40 %
411011 - Computers & Equipment	0.00	349.00	8,000.00	(7,651.00)	4.36 %
411012 - Website Design & Hosting	0.00	0.00	350.00	(350.00)	0.00 %
Total Computer Supply & Expense	1,857.57	3,512.57	46,450.00	(42,937.43)	7.56 %
Postage					
411200 - Postage	0.00	1,009.75	4,500.00	(3,490.25)	22.44 %
Total Postage	0.00	1,009.75	4,500.00	(3,490.25)	22.44 %
Professional Services					
411301 - Prof Serv-Accounting	8,075.00	15,400.00	92,400.00	(77,000.00)	16.67 %
411302 - Prof Serv-Annual Audit	0.00	0.00	14,900.00	(14,900.00)	0.00 %
411304 - Prof Serv-Legal - General	1,000.00	1,500.00	12,000.00	(10,500.00)	12.50 %
411305 - Prof Serv-Legal-Other	0.00	0.00	3,000.00	(3,000.00)	0.00 %
411307 - Prof Services-Other	0.00	0.00	3,000.00	(3,000.00)	0.00 %
411311 - Washington Expense	2,200.00	4,400.00	27,600.00	(23,200.00)	15.94 %
Total Professional Services	11,275.00	21,300.00	152,900.00	(131,600.00)	13.93 %
Rent Expense					
411400 - Rent Expense	0.00	0.00	1,500.00	(1,500.00)	0.00 %
Total Rent Expense	0.00	0.00	1,500.00	(1,500.00)	0.00 %
Support to Organizations					
411501 - Locally Lead Conservation Groups	0.00	0.00	500.00	(500.00)	0.00 %
411502 - R C & D Organizations	0.00	0.00	500.00	(500.00)	0.00 %
Total Support to Organizations	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Telephone Expense					
411601 - Telephone - Cellular	1,007.52	2,011.10	12,500.00	(10,488.90)	16.09 %
411602 - Local Phone & Internet	805.44	1,602.95	10,000.00	(8,397.05)	16.03 %
Total Telephone Expense	1,812.96	3,614.05	22,500.00	(18,885.95)	16.06 %
Utilities					
411700 - Utilities Expense	798.92	1,494.86	12,000.00	(10,505.14)	12.46 %
Total Utilities	798.92	1,494.86	12,000.00	(10,505.14)	12.46 %
Total Administration Expenses	29,920.48	59,865.86	457,253.00	(397,387.14)	13.09 %
Information & Education Expenses					
Education					
420103 - Land & Range Judging Contest	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420104 - Outdoor Classrooms	0.00	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	0.00	290.00	500.00	(210.00)	58.00 %
420107 - Water Testing Event	0.00	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	0.00	0.00	3,500.00	(3,500.00)	0.00 %
420109 - Education Outreach	0.00	200.00	3,500.00	(3,300.00)	5.71 %
Total Education	0.00	490.00	11,500.00	(11,010.00)	4.26 %

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

	Month Ending 08/31/2024 <small>MTD Actual</small>	Year To Date 08/31/2024 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
Information					
420201 - Annual Report/Viaduct	0.00	2,100.90	15,000.00	(12,899.10)	14.01 %
420202 - Books And Pamphlets	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420203 - Expositions And Display	13.99	310.14	2,000.00	(1,689.86)	15.51 %
420205 - Phrography, Cameras, Video	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420209 - Ktic Ad	224.00	441.00	3,500.00	(3,059.00)	12.60 %
420211 - E-Ads	140.00	280.00	1,700.00	(1,420.00)	16.47 %
420212 - TV Promotion	0.00	0.00	3,500.00	(3,500.00)	0.00 %
420213 - Promotion Videos	0.00	0.00	3,000.00	(3,000.00)	0.00 %
Total Information	377.99	3,132.04	32,800.00	(29,667.96)	9.55 %
Scholarships and Grants					
420305 - Camp And Workshop Scholarships	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420309 - Middle/High School Natural Resources Grant	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Scholarships and Grants	0.00	0.00	7,000.00	(7,000.00)	0.00 %
Other					
420401 - Art Supplies	0.00	16.13	250.00	(233.87)	6.45 %
420402 - Cooperative Projects/Donations	0.00	0.00	500.00	(500.00)	0.00 %
420404 - Promotional Materials	0.00	498.30	4,000.00	(3,501.70)	12.46 %
420405 - Recognition Banquet & Awards	0.00	0.00	2,000.00	(2,000.00)	0.00 %
420407 - Cooperative Partnerships	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420410 - Continuing Ed - I&E Dept	250.00	250.00	500.00	(250.00)	50.00 %
Total Other	250.00	764.43	9,250.00	(8,485.57)	8.26 %
Total Information & Education Expenses	627.99	4,386.47	60,550.00	(56,163.53)	7.24 %
Operation & Maintenance					
Auto and Truck					
430101 - Auto & Truck Gas	2,381.29	4,571.37	25,000.00	(20,428.63)	18.29 %
430102 - Auto & Truck R&M	77.39	813.09	7,200.00	(6,386.91)	11.29 %
Total Auto and Truck	2,458.68	5,384.46	32,200.00	(26,815.54)	16.72 %
Building Maintenance					
430201 - Bldg Maintenance	2.19	18.15	3,500.00	(3,481.85)	0.52 %
430202 - Office Cleaning	0.00	495.00	6,000.00	(5,505.00)	8.25 %
430203 - Garbage Maintenance	95.95	203.90	1,200.00	(996.10)	16.99 %
Total Building Maintenance	98.14	717.05	10,700.00	(9,982.95)	6.70 %
Community Forestry Program					
430300 - Community Forestry	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Community Forestry Program	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Operation and Maintenance					
430401 - Czechland & Homestead	531.92	1,250.74	6,500.00	(5,249.26)	19.24 %
430402 - Equipment Upkeep	911.01	2,029.62	12,000.00	(9,970.38)	16.91 %
430403 - Operation & Maintenance	74.32	430.98	166,000.00	(165,569.02)	0.26 %
430404 - Tree Supplies	0.00	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	25,936.88	26,658.46	60,000.00	(33,341.54)	44.43 %
430407 - Monitoring Wanahoo Dam	0.00	6,714.94	20,000.00	(13,285.06)	33.57 %
430408 - Wanahoo Rec Mgmt	5,993.94	13,930.71	60,000.00	(46,069.29)	23.22 %
430409 - Lake Wanahoo Education Building	718.74	1,221.41	15,000.00	(13,778.59)	8.14 %

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

	Month Ending 08/31/2024 <small>MTD Actual</small>	Year To Date 08/31/2024 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Operation and Maintenance	34,166.81	52,236.86	339,750.00	(287,513.14)	15.38 %
Project Repairs					
430503 - Project Repairs - Other	0.00	0.00	5,000.00	(5,000.00)	0.00 %
430504 - Rawhide Channel Maintenance	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	0.00	7,000.00	(7,000.00)	0.00 %
Steam Bank Stabilization					
430601 - Stream Bank - Perennial Streams	0.00	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	0.00	0.00	10,000.00	(10,000.00)	0.00 %
Total Steam Bank Stabilization	0.00	0.00	15,000.00	(15,000.00)	0.00 %
Wildlife Habitat Programs					
430701 - Wild Nebraska	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Wildlife Habitat Programs	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Other					
430801 - NRCS Flags	0.00	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	0.00	0.00	15,000.00	(15,000.00)	0.00 %
430803 - Lower Platte Weed Mgmt Area	0.00	0.00	60,000.00	(60,000.00)	0.00 %
430804 - O&M One-Call Services	30.24	57.44	150.00	(92.56)	38.29 %
430805 - IceJam Monitoring	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	30.24	57.44	76,650.00	(76,592.56)	0.07 %
Total Operation & Maintenance	36,753.87	58,395.81	484,300.00	(425,904.19)	12.06 %
Personnel Expenses					
Director Expense					
440101 - Director Meeting Expense	168.66	168.66	20,000.00	(19,831.34)	0.84 %
440102 - Director Mileage Expense	0.00	0.00	16,000.00	(16,000.00)	0.00 %
440104 - Computer Stipend	0.00	0.00	5,700.00	(5,700.00)	0.00 %
Total Director Expense	168.66	168.66	41,700.00	(41,531.34)	0.40 %
Director Per Diem					
440200 - Director Per Diem	0.00	0.00	30,000.00	(30,000.00)	0.00 %
Total Director Per Diem	0.00	0.00	30,000.00	(30,000.00)	0.00 %
Employee Benefits					
440301 - Dental Insurance	1,770.86	3,586.24	24,000.00	(20,413.76)	14.94 %
440302 - Health Insurance	28,588.55	61,302.77	385,000.00	(323,697.23)	15.92 %
440303 - Retirement Benefit - 414H	8,479.93	11,148.74	89,000.00	(77,851.26)	12.53 %
440304 - Retirement Benefit - 457 Plan	0.00	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	0.00	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	889.08	1,778.16	23,000.00	(21,221.84)	7.73 %
440307 - Employee Benefits - Other	(168.69)	(199.85)	2,500.00	(2,699.85)	(7.99) %
440309 - Flexible Spending Fee	20.00	36.00	300.00	(264.00)	12.00 %
440311 - Unemployment Insurance Benefit	0.00	0.00	500.00	(500.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Employee Benefits	39,579.73	77,652.06	532,300.00	(454,647.94)	14.59 %
Payroll Taxes					
440401 - FICA - ER	9,980.72	12,967.63	83,000.00	(70,032.37)	15.62 %
440402 - Medicare - ER	2,334.23	3,032.77	19,500.00	(16,467.23)	15.55 %
Total Payroll Taxes	12,314.95	16,000.40	102,500.00	(86,499.60)	15.61 %
Personnel Expense					
440501 - Personnel Meeting Exp	3,155.85	3,288.17	35,000.00	(31,711.83)	9.39 %
440502 - Personnel Mileage Exp	349.74	438.18	3,500.00	(3,061.82)	12.52 %
440503 - Safety Committee	0.00	0.00	1,000.00	(1,000.00)	0.00 %

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

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440504 - Personnel Uniform Exp	0.00	0.00	2,500.00	(2,500.00)	0.00 %
440505 - Personnel Exp-Other	0.00	0.00	1,200.00	(1,200.00)	0.00 %
Total Personnel Expense	3,505.59	3,726.35	43,200.00	(39,473.65)	8.63 %
Salaries					
440601 - Salaries - Administration	28,393.94	37,566.28	263,680.00	(226,113.72)	14.25 %
440602 - Salaries - Clerical	3,605.58	4,807.44	31,248.00	(26,440.56)	15.38 %
440603 - Employee Recognition Program	0.00	0.00	1,300.00	(1,300.00)	0.00 %
440604 - Salaries - I & E	13,475.31	17,967.08	116,786.00	(98,818.92)	15.38 %
440605 - Salaries - Op & Maint	26,863.35	35,549.55	226,291.00	(190,741.45)	15.71 %
440606 - NRCS Support	23,995.22	31,315.32	284,747.00	(253,431.68)	11.00 %
440607 - Salaries - Projects	12,069.33	16,092.44	104,601.00	(88,508.56)	15.38 %
440608 - Salaries - Water	44,728.11	60,079.69	391,895.00	(331,815.31)	15.33 %
440616 - Lake Wanhoo Park Op.	19,594.88	26,257.16	95,000.00	(68,742.84)	27.64 %
Total Salaries	172,725.72	229,634.96	1,515,548.00	(1,285,913.04)	15.15 %
Total Personnel Expenses	228,294.65	327,182.43	2,265,248.00	(1,938,065.57)	14.44 %
Projects Expenses					
Inter-Governmental					
450110 - Platte Center Bank Stab. Phase LI	0.00	0.00	1,000.00	(1,000.00)	0.00 %
450114 - Trails	0.00	0.00	15,000.00	(15,000.00)	0.00 %
450115 - Dike & Drainage Assistance	0.00	0.00	60,000.00	(60,000.00)	0.00 %
450119 - JWMA Dodge Co	20,395.00	20,395.00	45,000.00	(24,605.00)	45.32 %
450123 - Hazard Mitigation Update	17,523.00	32,661.50	213,000.00	(180,338.50)	15.33 %
Total Inter-Governmental	37,918.00	53,056.50	334,000.00	(280,943.50)	15.89 %
Special Projects					
450309 - SA No-Till Conf/Shell Creek	0.00	0.00	1,000.00	(1,000.00)	0.00 %
450406 - Special Projects-Platte	25,000.00	25,000.00	50,000.00	(25,000.00)	50.00 %
450407 - Special Projects-Saunders	0.00	0.00	3,650,000.00	(3,650,000.00)	0.00 %
Total Special Projects	25,000.00	25,000.00	3,701,000.00	(3,676,000.00)	0.68 %
Wanahoo					
450506 - Lake Level Mgmt Plan	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450509 - Wanahoo - Other	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanahoo	0.00	0.00	10,000.00	(10,000.00)	0.00 %
Other Projects					
450705 - Schuyler 205	13,000.00	13,000.00	13,000.00	0.00	100.00 %
Total Other Projects	13,000.00	13,000.00	13,000.00	0.00	100.00 %
Platte River Corridor Alliance					
411101 - PRCA - Administration	0.00	0.00	6,843.00	(6,843.00)	0.00 %
411129 - USGS Monitoring at Leshara	0.00	0.00	5,320.00	(5,320.00)	0.00 %
Total Platte River Corridor Alliance	0.00	0.00	12,163.00	(12,163.00)	0.00 %
Total Projects Expenses	75,918.00	91,056.50	4,070,163.00	(3,979,106.50)	2.24 %
Water Expenses					
Groundwater Management Plan					
460101 - GWMP - Cost - Share	2,313.53	2,452.78	15,000.00	(12,547.22)	16.35 %
460102 - GWMP - Information & Education	74.82	74.82	1,500.00	(1,425.18)	4.99 %
460103 - GWMP - Nitrogen Classes	0.00	0.00	3,000.00	(3,000.00)	0.00 %
460104 - GWMP - Permits	0.00	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	0.00	0.00	10,000.00	(10,000.00)	0.00 %
460111 - Flow Meter Maintenance	0.00	0.00	24,000.00	(24,000.00)	0.00 %
Total Groundwater Management Plan	2,388.35	2,527.60	53,600.00	(51,072.40)	4.72 %

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

	Month Ending 08/31/2024 <small>MTD Actual</small>	Year To Date 08/31/2024 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
Groundwater Programs					
460201 - Decommissioned Wells	0.00	0.00	19,000.00	(19,000.00)	0.00 %
460203 - GW Levels	0.00	0.00	500.00	(500.00)	0.00 %
460204 - GW Quality Program	5,268.07	6,337.56	15,000.00	(8,662.44)	42.25 %
460205 - Mead - NOP	0.00	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	0.00	15.85	10,000.00	(9,984.15)	0.16 %
460209 - Groundwater Programs Other	0.00	603.00	28,000.00	(27,397.00)	2.15 %
460212 - GW Monitoring Equip SQS#2	0.00	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	300.00	600.00	5,500.00	(4,900.00)	10.91 %
Total Groundwater Programs	5,568.07	7,556.41	78,350.00	(70,793.59)	9.64 %
Regulatory					
460301 - Chemigation	15.43	104.33	1,000.00	(895.67)	10.43 %
460302 - Irrigation Runoff	0.00	0.00	750.00	(750.00)	0.00 %
Total Regulatory	15.43	104.33	1,750.00	(1,645.67)	5.96 %
Surface Water Programs					
460403 - Stream Flow	19,010.00	19,010.00	19,010.00	0.00	100.00 %
Total Surface Water Programs	19,010.00	19,010.00	19,010.00	0.00	100.00 %
Special Projects					
460503 - Special Projects - Other	0.00	0.00	56,000.00	(56,000.00)	0.00 %
460504 - ENWRA	2,500.00	5,000.00	30,000.00	(25,000.00)	16.67 %
460519 - Hydrological Study	28,000.00	28,000.00	165,000.00	(137,000.00)	16.97 %
460520 - Nitrate Assessment	10,702.75	18,505.25	25,000.00	(6,494.75)	74.02 %
460521 - Lower Platte Consortium	0.00	0.00	250.00	(250.00)	0.00 %
460522 - Groundwater Management Plan Rev	0.00	7,375.38	73,000.00	(65,624.62)	10.10 %
Total Special Projects	41,202.75	58,880.63	349,250.00	(290,369.37)	16.86 %
Land Treatment					
450201 - Ne Buffer Strip	0.00	0.00	52,000.00	(52,000.00)	0.00 %
450204 - Shell Creek	0.00	0.00	20,000.00	(20,000.00)	0.00 %
450206 - Emergency Terrace Repair	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	0.00	3,000.00	(3,000.00)	0.00 %
450802 - Wahoo Creek Watershed Plan-319	0.00	0.00	30,000.00	(30,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	21,779.61	23,308.24	260,000.00	(236,691.76)	8.96 %
Total Land Treatment	21,779.61	23,308.24	395,000.00	(371,691.76)	5.90 %
Total Water Expenses	89,964.21	111,387.21	896,960.00	(785,572.79)	12.42 %
Total Expenses	461,479.20	652,274.28	8,234,474.00	(7,582,199.72)	7.92 %
Total Change in Net Position	(280,534.23)	(322,604.08)	3,578,047.00	(3,900,651.08)	(9.02) %

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

	Month Ending 08/31/2024 <small>MTD Actual</small>	Year To Date 08/31/2024 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	3,496.00	11,592.00	42,400.00	(30,808.00)	27.34 %
304261 - Other Revenue	1.91	11.92	2,000.00	(1,988.08)	0.60 %
Total Rural Water Income	3,497.91	11,603.92	44,400.00	(32,796.08)	26.13 %
Rural Water District Expenses					
570201 - Water Purchase	3,002.89	6,050.92	25,800.00	(19,749.08)	23.45 %
570204 - Testing	0.00	30.00	400.00	(370.00)	7.50 %
570206 - Repair	0.00	0.00	1,600.00	(1,600.00)	0.00 %
570207 - Other Expenses	0.00	0.00	600.00	(600.00)	0.00 %
570208 - Lpnrnd Adm. Fee	174.80	579.60	2,200.00	(1,620.40)	26.35 %
570210 - Health/Life/Vision/LTD - ER	202.67	404.83	2,600.00	(2,195.17)	15.57 %
570211 - Dental - ER	21.72	43.44	300.00	(256.56)	14.48 %
570212 - 414H ER Contributions	88.52	146.03	840.00	(693.97)	17.38 %
570215 - ER Social Security Tax	116.63	171.56	1,080.00	(908.44)	15.89 %
570216 - ER Medicare Tax	27.27	40.12	260.00	(219.88)	15.43 %
570217 - Salaries	1,069.61	1,167.25	10,000.00	(8,832.75)	11.67 %
570219 - Fees And Licenses	17.13	34.26	400.00	(365.74)	8.57 %
570220 - Rural Water One-Call	7.57	9.17	50.00	(40.83)	18.34 %
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	200.00	(200.00)	0.00 %
570222 - RW Dues And Memberships	0.00	0.00	220.00	(220.00)	0.00 %
570223 - Rural Water Gasoline	98.84	163.81	600.00	(436.19)	27.30 %
570224 - Rural Water Personnel Meeting	0.00	0.00	400.00	(400.00)	0.00 %
570229 - Rural Water Insurance Expense	0.00	0.00	400.00	(400.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	0.00	1,000.00	(1,000.00)	0.00 %
570231 - Rural Water Equipment Upkeep	5.41	5.41	1,000.00	(994.59)	0.54 %
570232 - Rural Water Compensated Absences	0.00	0.00	400.00	(400.00)	0.00 %
Total Rural Water District Expenses	4,833.06	8,846.40	50,350.00	(41,503.60)	17.57 %
Total Change in Net Position	(1,335.15)	2,757.52	(5,950.00)	8,707.52	(46.34) %

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

	Month Ending 08/31/2024 <small>MTD Actual</small>	Year To Date 08/31/2024 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	5,046.85	10,207.15	63,600.00	(53,392.85)	16.05 %
304275 - Colon Hook Up Fees	0.00	0.00	6,000.00	(6,000.00)	0.00 %
304295 - Colon Sewer Fees	2,633.60	5,411.95	31,000.00	(25,588.05)	17.46 %
304261 - Other Revenue	87.01	139.34	3,000.00	(2,860.66)	4.64 %
Total Rural Water Income	7,767.46	15,758.44	103,600.00	(87,841.56)	15.21 %
Investment Income					
304350 - Colon RW Interest - NPAIT	42.00	83.85	400.00	(316.15)	20.96 %
Total Investment Income	42.00	83.85	400.00	(316.15)	20.96 %
Rural Water District Expenses					
570201 - Water Purchase	1,573.69	2,933.18	17,200.00	(14,266.82)	17.05 %
570204 - Testing	0.00	30.00	600.00	(570.00)	5.00 %
570206 - Repair	47.76	159.15	2,400.00	(2,240.85)	6.63 %
570207 - Other Expenses	0.00	(79.90)	900.00	(979.90)	(8.88) %
570208 - Lpnrnd Adm. Fee	252.34	510.36	3,300.00	(2,789.64)	15.47 %
570210 - Health/Life/Vision/LTD - ER	304.00	607.23	3,900.00	(3,292.77)	15.57 %
570211 - Dental - ER	32.59	65.18	450.00	(384.82)	14.48 %
570212 - 414H ER Contributions	132.78	219.04	1,260.00	(1,040.96)	17.38 %
570215 - ER Social Security Tax	157.49	237.07	1,620.00	(1,382.93)	14.63 %
570216 - ER Medicare Tax	36.83	55.44	390.00	(334.56)	14.22 %
570217 - Salaries	1,885.89	2,077.84	15,000.00	(12,922.16)	13.85 %
570219 - Fees And Licenses	25.68	51.36	600.00	(548.64)	8.56 %
570220 - Rural Water One-Call	1.69	6.49	75.00	(68.51)	8.65 %
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	300.00	(300.00)	0.00 %
570222 - RW Dues And Memberships	0.00	0.00	330.00	(330.00)	0.00 %
570223 - Rural Water Gasoline	57.82	148.85	900.00	(751.15)	16.54 %
570224 - Rural Water Personnel Meeting	0.00	0.00	600.00	(600.00)	0.00 %
570229 - Rural Water Insurance Expense	0.00	0.00	600.00	(600.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	0.00	1,500.00	(1,500.00)	0.00 %
570231 - Rural Water Equipment Upkeep	8.11	8.11	1,500.00	(1,491.89)	0.54 %
570232 - Rural Water Compensated Absences	0.00	0.00	600.00	(600.00)	0.00 %
570305 - Colon - Annual Bond Payment	0.00	0.00	3,355.00	(3,355.00)	0.00 %
570308 - Colon Meter House Expense	117.42	234.84	1,250.00	(1,015.16)	18.79 %
570309 - Colon Sewer Collections	2,633.60	5,267.20	31,000.00	(25,732.80)	16.99 %
570330 - Colon RW Bad Debt Expense	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	7,267.69	12,531.44	90,630.00	(78,098.56)	13.83 %
Total Change in Net Position	541.77	3,310.85	13,370.00	(10,059.15)	24.76 %

Lower Platte North NRD

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

	Year To Date 8/31/2024	Year Ending 6/30/2025	\$ Difference Annual Budget	Percentage Annual Budget
	<i>Actual</i>	<i>Budget</i>		
Capital Improvements - Real Property				
Generator	0.00	60,622.00	(60,622.00)	0.00%
Storage Building 40x60	0.00	204,000.00	(204,000.00)	0.00%
Wahoo Creek Design/Flood Reduction Real Estate Svc	12,826.91	0.00	12,826.91	0.00%
Wahoo Creek Additional Dams	47,092.86	0.00	47,092.86	0.00%
Office Building	473,450.50	2,200,000.00	(1,726,549.50)	0.00%
Office Building - Furnishings/Infrastructure	0.00	150,000.00	(150,000.00)	0.00%
Cottonwood 21A	4,076.67	82,552.00	(78,475.33)	4.94%
Wanahoo FEMA Repairs	0.00	500,000.00	(500,000.00)	0.00%
Wanahoo Utility Improvements	427.50	35,000.00	(34,572.50)	0.00%
Wanahoo Fish Cleaning Station	0.00	15,000.00	(15,000.00)	0.00%
Wanahoo General Store	0.00	25,000.00	(25,000.00)	0.00%
Large Structure O&M Sinking Fund	0.00	100,000.00	(100,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
JWMAB Sinking Fund	0.00	440,000.00	(440,000.00)	0.00%
Total Capital Improvements - Real Property	537,874.44	4,212,174.00	(3,674,299.56)	12.77%
Capital Outlay				
Machinery & Equipment (Gooseneck Trailer, Dump Trailer, Boom Lift, Wanahoo Pontoon Boat)	58,116.32	141,616.00	(83,499.68)	41.04%
Auto and Trucks (1/2 Ton Truck, Replacement Vehicle)	0.00	80,000.00	(80,000.00)	0.00%
Flow Meter	0.00	12,310.00	(12,310.00)	0.00%
RW Billing Software & Reader	12,570.00	12,570.00	0.00	100.00%
Other Capital Outlay - Equipment	0.00	0.00	0.00	0.00%
Total Capital Outlay	70,686.32	246,496.00	(175,809.68)	0.00%
Additional Expenditures				
New Office Building	0.00	1,250,000.00	(1,250,000.00)	0.00%
Total Additional Expenditures	0.00	1,250,000.00	(1,250,000.00)	0.00%
Debt Service Payments				
Colon RW Note	0.00	3,355.00	(3,355.00)	0.00%
Total Debt Service Payments	0.00	3,355.00	(3,355.00)	0.00%
Grand Total All Expenses w/o Depreciation	1,282,212.88	10,387,479.00	(9,105,266.12)	12.34%

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 8/10/24 to 8/16/24

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	8/10								
Sun	8/11								
Mon	8/12	3:00 pm	9:30 pm	6.50		Budget Hearing, Board Meeting			
Tues	8/13	7:30 am	9:30 am	2.00		Staff meeting, Time sheets, Board meeting Follow-up			
Wed	8/14	12:15 pm	1:45 pm	1.50	8.00	Time Sheets, Board Meeting follow-up, New ACH Process, A.L.			
Thurs	8/15	6:30 pm	8:30 pm	2.00	8.00	Personnel, District Admin. A.L.			
Fri	8/16	7:30 am	10:00 am	2.50	9.50	A.L. District Admin.			
Week #1 Totals				14.5	25.5		0	\$0.00	\$0.00

Supervisor _____
 Manager 
 Assistant Manager _____
 Treasurer _____

Date _____
 Date 8/27/24
 Date _____
 Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


 Signature of person filing form

8/27/24
 Date

Expenses

Mileage x 0.67	\$ 0.00
Meals	\$0.00
Other Exp.	\$0.00
Total	\$ 0.00

Week #2

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 8/17/24 to 8/23/24

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	8/17								
Sun	8/18								
Mon	8/19	7:30 am 1:30 pm	12:30 pm 3:30 pm	7.00		Leadership Team meeting, Valuations review, District Management,			
Tues	8/20	7:45 am 1:15 pm 5:00 pm	12:00 pm 3:45 pm 6:00 pm	7.75		Valuations & Levy, District Management, Personnel,			
Wed	8/21	7:30 am 1:30 pm	12:45 pm 3:45 pm	7.50		FEMA Planning, IT meeting, Budget,			
Thurs	8/22	7:30 am 1:15 pm	12:30 pm 3:15 pm	7.00		Wahoo Creek, Bid Contract discussions, Levy work, Personnel			
Fri	8/23	7:30 am 1:00 pm	12:30 pm 4:15 pm	8.25	2.50	FEMA - Wanahoo Assessments, Jovan - Wahoo Creek Bid Paperwork, 2.5 A.L.			
Week #2 Totals				37.5	2.5		0	\$0.00	\$0.00
Totals Week #1				14.5	25.5		0	\$0.00	\$0.00
Two Week Totals				52	28		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	240.00	8.00	28.00	220.00
Sick Leave	776.00	4.00	0.00	780.00

RESET FORM

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

#	Program Areas	Hours
11	Administration	20.00
14	District Management	29.00
15	Personnel	3.00
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	28.00
2	Sick Leave	0.00
Other		

Total: 80

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 8/24/24 to 8/30/24

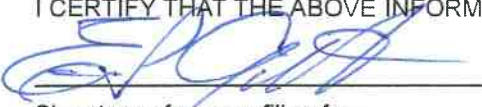
You must enter "pm" for times after 12.59 or the form will not calculate correctly!

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	8/24								
Sun	8/25								
Mon	8/26	7:45 am	3:00 pm	7.25		Wahoo Creek easement discussion, Olsson, METOS meeting, Wanahoo deposits & envelopes,			
Tues	8/27	7:45 am 1:30 pm 4:30 pm	12:30 pm 4:15 pm 7:30 pm	10.50		Levy data, District mgt, time sheets, Wahoo Creek, Water issue at Wanahoo intersection			
Wed	8/28	7:00 am 5:15 pm	4:00 pm 9:00 pm	12.75		Water issue, Committee prep, New Construction review, Director Johnson, Office Construction meeting, Water Committee			
Thurs	8/29	7:30 am	12:30 pm	5.00		Committee meetings, Out PM			
Fri	8/30	7:45 am	12:15 pm	4.50		District Management, Wanahoo receipts, Personnel, NRCS			
Week #1 Totals				40	0		0	\$0.00	\$0.00

Supervisor _____ Manager  Assistant Manager _____ Treasurer _____

Date _____ Date 9/10/24 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


Signature of person filing form

9/10/24
Date

Expenses

Mileage x 0.67	\$ 0.00
Meals	\$0.00
Other Exp.	\$0.00
Total	\$ 0.00

Week #2

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 8/31/24 to 9/6/24

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	8/31								
Sun	9/1								
Mon	9/2				8.00	Labor Day			
Tues	9/3	7:30 am	11:45 am	4.25	4.00	Wahoo Creek, District Management, Personnel			
Wed	9/4				8.00	A.L.			
Thurs	9/5				8.00	A.L.			
Fri	9/6	8:00 am 1:45 pm	1:00 pm 4:30 pm	7.75		E-mail and messages, Board Meeting Prep, District Insurance Review meeting, NRCS discussion - Wahoo Creek			
Week #2 Totals				12	28		0	\$0.00	\$0.00
Totals Week #1				40	0		0	\$0.00	\$0.00
Two Week Totals				52	28		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	220.00	8.00	20.00	208.00
Sick Leave	780.00	4.00	0.00	784.00

RESET FORM

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

#	Program Areas	Hours
11	Administration	19.25
14	District Management	26.75
15	Personnel	6.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		8.00
1	Annual Leave	20.00
2	Sick Leave	
Other		

Total: 80

Lower Platte North Natural Resources District
Accounts Receivable Aging Summary as of 8/31/24

Accounts Receivable acct 105000

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	3518.85	0.00	0.00	0.00	3,518.85
Colon RW Customers	Multiple	7604.59	0.00	0.00	0.00	7,604.59
DEE 319 Funds	Bill Bos Payroll	0.00	0.00	0	925.79	925.79
	Shell Creek Septic - Reed - Miller - Brabec - Runge - Goedeken/Helmer	0.00	0.00	0.00	0.00	0.00
	Shell Creek Decommissioned Well - Goering-Gehring	0.00	0.00	0.00	0.00	0.00
Department of Natural Resources	FYRA - Wahoo Creek WS Plan/EA & WSF	0.00	0.00	0.00	3,168.00	3,168.00
	Cost-Share Flow Meter - A&M Farms-Healy-Novak-Kohler-Oehlrich Farm-RDC Farms	12,600.00	0.00	0.00	0.00	12,600.00
FEMA	Bobcat of Omaha - 428 Funds	0.00	0.00	172,025.08	95,136.79	267,161.87
	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	0.00	0.00	0.00	23,146.84	23,146.84
	UBT Visa - 428 Funds (captial outlay small items)	0.00	0.00	0.00	1,037.83	1,037.83
	428 Fema Funds - Anderson Ford Lincoln-Klute Truck Equip-Platte Valley Equip-Platte	0.00	30,704.69	0.00	238,476.60	269,181.29
Flow Meter Maintenance	Tri City Meters	0.00	0.00	0.00	126.00	126.00
Hazard Mitigation Federal	Hazard Mitigation Update - Jeo	13,142.25	11,353.88	0.00	0.00	24,496.13
JEDI	Olsson - Wahoo Creek WS & 7 Dam Sites Phase II	11,297.67	5,253.99	0.00	54,850.25	71,401.91
	Olsson - Wahoo Creek WS - 3 Dam Sites	1,545.78	7,689.59	0.00	6,511.68	15,747.05
	Olsson - Wahoo Creek Real Estate Services	7,139.18	5,558.23	0.00	8,809.34	21,506.75
	Bromm Lindahl - Legal	129.50	0.00	1,609.50	0.00	1,739.00
	Saunders Co Planning & Zoning - Conditional Use Permit	0.00	0.00	0.00	0.00	0.00
	Permanent Easement - Snitily-Fujan-Vanek	0.00	0.00	0.00	0.00	0.00
JWMAB	JWMAB - Dodge Co-Fremont-PMRNRD	15,296.25	0.00	0.00	0.00	15,296.25
NDEE	Shell Creek 319 - Forestry Suppliers	0.00	0.00	0.00	0.00	0.00
	Shell Creek 319 - Nelson	0.00	0.00	0.00	0.00	0.00
	Shell Creek 319 - Cornhusker State Ind	0.00	0.00	0.00	0.00	0.00
	Shell Creek 319 - Labenz-Dvorak	19,239.06	0.00	0.00	0.00	19,239.06
NET	Bill Bos Payroll	2,540.55	1,528.63	0.00	0.00	4,069.18
	Shell Creek - Forestry Suppliers	0.00	0.00	0.00	0.00	0.00
NRD	NRCS Wage Reimbursement FY24 - LPSNRD, UBBNRD, Lower Elkhorn	0.00	0.00	0.00	0.00	0.00
NRCS Federal	Cottonwood 21A - HDR Engineering	4,076.67	0.00	15,613.52	211,515.65	231,205.84
NRCS WFPO	Olsson Assoc - Wahoo Creek WS & Dam Sites Phase II	5,045.81	16,260.02	0.00	0.00	21,305.83
		103,176.16	78,349.03	189,248.10	662,997.16	1,033,770.45

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

June 30, 2024

DRAFT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lower Platte North Natural Resources District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Lower Platte North Natural Resources District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund, of the Lower Platte North Natural Resources District, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be

materially misstated. If, based on the work, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October XX, 2024, on our consideration of the Lower Platte North Natural Resources District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lower Platte North Natural Resources District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Lower Platte North Natural Resources District's internal control over financial reporting and compliance.

Grand Island, Nebraska
October XX, 2024

DRAFT

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
For The Year Ended June 30, 2024**

MANAGEMENT’S DISCUSSION AND ANALYSIS (MD&A)

As management of the Lower Platte North Natural Resources District, we offer readers of the Lower Platte North Natural Resources District financial statements this narrative overview and analysis of the financial activities of the Lower Platte North Natural Resources District for the fiscal year ended June 30, 2024.

Financial Highlights

- The assets of the Lower Platte North Natural Resources District exceeded its liabilities at the close of the most recent fiscal year by \$49,232,834 (*net position*). Of this amount, \$8,140,556 (*unrestricted net position*) may be used to meet the government’s ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the Lower Platte North Natural Resources District governmental fund reported an ending net position of \$47,976,072. The *unrestricted net position* had a balance of \$8,137,506.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$0.

Overview of the Financial Statements

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

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

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

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

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

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

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

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

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

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

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

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

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

Proprietary funds. The Lower Platte North Natural Resources District maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-*

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

type activities in the government-wide financial statements. The Lower Platte North Natural Resources District uses enterprise funds to account for its Water Funds.

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

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

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

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

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Lower Platte North Natural Resources District, assets exceeded liabilities by \$49,232,834 at the close of the most recent fiscal year.

Summary Statements of Net Position

	June 30, 2024			June 30, 2023		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Current and Other Assets	\$ 9,786,370	\$ (167,977)	\$ 9,618,393	\$ 8,716,004	\$ (188,577)	\$ 8,527,427
Capital Assets	39,000,075	1,477,424	40,477,499	36,200,809	1,502,754	37,703,563
Total Assets	48,786,445	1,309,447	50,095,892	44,916,813	1,314,177	46,230,990
Long-term Liabilities	-	21,332	21,332	-	23,680	23,680
Other Liabilities	810,373	31,353	841,726	554,093	29,567	583,660
Total Liabilities	810,373	52,685	863,058	554,093	53,247	607,340
Net Position:						
Net Investment in						
Capital Assets	39,000,075	1,244,409	40,244,484	36,200,809	1,241,831	37,442,640
Restricted	838,492	9,303	847,795	717,037	8,822	725,859
Unrestricted	8,137,505	3,050	8,140,555	7,444,874	10,277	7,455,151
Total Net Position	\$ 47,976,072	\$ 1,256,762	\$ 49,232,834	\$ 44,362,720	\$ 1,260,930	\$ 45,623,650

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

The largest portion of the Lower Platte North Natural Resources District’s net position (81.7 percent) reflects its investment in capital assets (land, infrastructure, buildings, machinery, vehicles, and equipment), less any related debt used to acquire those assets that is still outstanding. The Lower Platte North Natural Resources District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Lower Platte North Natural Resources District’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Lower Platte North Natural Resources District’s net position (1.7 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$8,140,556) may be used to meet the government’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Lower Platte North Natural Resources District is able to report positive balances in all three categories of net position.

Expenses and Program Revenues – Governmental Activities

<u>Function</u>	<u>Year Ended June 30, 2024</u>		<u>Year Ended June 30, 2023</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
General Government	\$ 3,900,818	\$ 3,486,643	\$ 1,965,553	\$ 3,089,966
Depreciation	-	607,408	-	491,884
Total	<u>\$ 3,900,818</u>	<u>\$ 4,094,051</u>	<u>\$ 1,965,553</u>	<u>\$ 3,581,850</u>

Revenues by Source – Governmental Activities

SOURCES OF REVENUE

	<u>Year Ended June 30, 2024</u>		<u>Year Ended June 30, 2023</u>	
Charges for Services	\$ 398,897	5.17 %	\$ 397,957	7.12 %
Operating Grants and Contributions	3,501,921	45.44	1,567,596	27.99
Property Taxes	3,474,969	45.09	3,483,186	62.20
Miscellaneous	23,484	0.30	27,356	0.49
Gain on Disposal of Capital Assets	61,457	0.80	798	0.01
Interest	246,675	3.20	122,683	2.19
Total	<u>\$ 7,707,403</u>	<u>100.00 %</u>	<u>\$ 5,599,576</u>	<u>100.00 %</u>

Net position increased \$3,613,352 in the governmental funds during the year ended June 30, 2024. This increase is mainly due to project reimbursements received from grants and other funding sources and lower than expected capital project expenses.

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

Business-type activities. Business-type activities decreased the Lower Platte North Natural Resources District’s net position by \$4,168. This decrease was mainly due to operating costs in excess of customer charges.

Expenses and Program Revenues – Business-type Activities

<u>Function</u>	<u>Year Ended June 30, 2024</u>		<u>Year Ended June 30, 2023</u>	
	<u>Program Revenues</u>	<u>Program Expenses</u>	<u>Program Revenues</u>	<u>Program Expenses</u>
Water	\$ 105,164	\$ 114,449	\$ 108,216	\$ 120,811

Revenues by Source – Business-type Activities

SOURCES OF REVENUE

	<u>Year Ended June 30, 2024</u>		<u>Year Ended June 30, 2023</u>	
	Charges for Services	\$ 105,164	95.36 %	\$ 108,216
Miscellaneous	4,636	4.20	2,506	2.26
Interest	481	0.44	320	0.29
Total	<u>\$ 110,281</u>	<u>100.00 %</u>	<u>\$ 111,042</u>	<u>100.00 %</u>

Financial Analysis of the Government’s Funds

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

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

As of the end of the current fiscal year, the Lower Platte North Natural Resources District’s governmental funds reported combined ending fund balances of \$9,200,729. The *unassigned fund balance*, which is available for spending at the government’s discretion, was \$0. The remainder of fund balance is not available for new spending because it has already been 1) restricted (\$838,491), 2) committed (\$5,925,586), 3) assigned (\$2,382,993), or 4) is in nonspendable form (\$53,659). See note C2 on page 39 and 40 for additional information on fund balances.

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

The General Fund is the chief operating fund of the Lower Platte North Natural Resources District. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$0, while total fund balance was \$9,200,729. As a measure of the General Fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Total fund balance represents 133.4 percent of total General Fund expenditures.

The fund balance of the Lower Platte North Natural Resources District's General Fund increased by \$819,002 during the current fiscal year.

Proprietary funds. The Lower Platte North Natural Resources District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the proprietary fund at the end of the year was as follows: Water Fund - \$3,050. The Water Fund net position decreased \$(4,168) during the year. Other factors concerning the finances of this fund have already been addressed in the discussion of the Lower Platte North Natural Resources District's business-type activities.

Budgetary Highlights

The Lower Platte North Natural Resources District did not amend its budget during the year ended June 30, 2024.

Capital Asset and Debt Administration

Capital Assets. The Lower Platte North Natural Resources District's investment in capital assets for its governmental and business-type activities as of June 30, 2024, amounts to \$40,477,499 (net of accumulated depreciation). This investment in capital assets includes land, infrastructure, land improvements, buildings, office equipment, machinery and equipment, vehicles, and distribution systems.

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

- Wahoo Creek land easements - \$1,306,130
- Wahoo Creek watershed construction - \$500,970
- Cottonwood rehabilitation - \$227,129
- Office design and construction - \$748,778
- John Deere 6155M tractor - \$170,132
- Bobcat mini excavator - \$191,139
- 2024 Ford F-350 and flatbed - \$61,953
- 2023 Chevrolet Colorado - \$35,402
- Well monitoring equipment - \$89,877

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

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

	<u>Year Ended June 30, 2024</u>			<u>Year Ended June 30, 2023</u>		
	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>		<u>Activities</u>	<u>Activities</u>	
Conservation property	\$ 123,971	\$ -	\$ 123,971	\$ 123,971	\$ -	\$ 123,971
Land	10,948,322	-	10,948,322	9,642,192	-	9,642,192
Infrastructure	25,419,984	-	25,419,984	25,122,479	-	25,122,479
Land improvements	133,459	-	133,459	134,132	-	134,132
Buildings	1,287,863	-	1,287,863	568,826	-	568,826
Office equipment	349,694	-	349,694	265,135	-	265,135
Machinery and equipment	629,096	4,000	633,096	306,466	6,000	312,466
Vehicles	107,686	-	107,686	37,608	-	37,608
Distribution systems	-	1,473,424	1,473,424	-	1,496,754	1,496,754
Total	<u>\$39,000,075</u>	<u>\$ 1,477,424</u>	<u>\$40,477,499</u>	<u>\$36,200,809</u>	<u>\$ 1,502,754</u>	<u>\$ 37,703,563</u>

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

Long-term debt. At the end of the current fiscal year, the Lower Platte North Natural Resources District had total bonded debt and notes payable outstanding of \$23,679.

Lower Platte North Natural Resources District's Outstanding Debt

	<u>Year Ended June 30, 2024</u>			<u>Year Ended June 30, 2023</u>		
	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>		<u>Activities</u>	<u>Activities</u>	
Revenue Bonds	\$ -	\$ 23,679	\$ 23,679	\$ -	\$ 25,932	\$ 25,932

The Lower Platte North Natural Resources District's total debt decreased by \$2,253 (8.7 percent) during the current fiscal year, due to payments on debt.

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

**LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
For The Year Ended June 30, 2024**

District Projects

The Sand Creek Environmental Restoration Project is the District's most significant project. Major construction began in September 2008 on this \$43,000,000 project and was substantially completed in 2018. The District is the local lead agency. Approximately \$16,000,000 of project expenses went through the District's budget. The District anticipates approximately \$15,000,000 in non-Federal money from State and Local entities for reimbursement of the project expenses incurred. The project will also be funded with Federal dollars in the form of construction, engineering and studies by the Corps of Engineers. The District paid off the bank note and received final payment from Department of Natural Resources during 2019. The District received notice of the final settlement from the Corps of Engineers (COE) during FY 2021. The District received the final net receivable of \$114,892 during the 2023 – 2024 fiscal year.

In fiscal year 2007, the District completed construction on the David City to Bruno Rural Water Line. This \$838,099 project was financed by a combination of loans held by the Village of Bruno and grant proceeds. In FY 2024, the system showed an operating income before depreciation of \$4,708, with depreciation added the total operating loss becomes \$(3,427).

The Wahoo to Colon Rural Water District has completed its 17th full year of service. The \$957,162 system was completed in 2007 and carries a construction loan from the USDA with a balance of \$23,679 as of June 30, 2024. In FY 2024, the system showed operating income before depreciation of \$17,002, with depreciation added the total operating loss becomes \$(193).

Request for Information

This financial report is designed to provide a general overview of the Lower Platte North Natural Resources District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Lower Platte North Natural Resources District, 511 Commercial Park Road, P.O. Box 126, Wahoo, NE 68066-0126.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

STATEMENT OF NET POSITION

June 30, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 11,436	\$ 150	\$ 11,586
Investments	6,087,000	-	6,087,000
County treasurer cash	56,370	-	56,370
Receivables:			
Accounts receivable	1,433,878	14,287	1,448,165
Property tax	1,087,919	-	1,087,919
Due to (from) funds	209,336	(209,336)	-
Inventory	-	16,423	16,423
Prepaid expenses	53,659	1,196	54,855
Restricted investments	846,772	9,303	856,075
Total current assets	<u>9,786,370</u>	<u>(167,977)</u>	<u>9,618,393</u>
Capital assets:			
Land and conservation property	11,072,293	-	11,072,293
Other capital assets, net of depreciation	27,927,782	1,477,424	29,405,206
Net capital assets	<u>39,000,075</u>	<u>1,477,424</u>	<u>40,477,499</u>
Total assets	<u>48,786,445</u>	<u>1,309,447</u>	<u>50,095,892</u>
LIABILITIES			
Current liabilities:			
Accounts payable	407,039	14,953	421,992
Checks in excess of bank balance	59,339	-	59,339
Accrued salaries and withholding	70,117	1,255	71,372
Accrued interest payable	-	770	770
Accrued compensated absences	224,732	8,328	233,060
Customer deposits	10,460	3,700	14,160
Unavailable revenues	38,686	-	38,686
Current portion of long-term obligations	-	2,347	2,347
Total current liabilities	<u>810,373</u>	<u>31,353</u>	<u>841,726</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations	-	21,332	21,332
Total liabilities	<u>810,373</u>	<u>52,685</u>	<u>863,058</u>
NET POSITION			
Net investment in capital assets	39,000,075	1,244,409	40,244,484
Restricted	838,492	9,303	847,795
Unrestricted	8,137,505	3,050	8,140,555
Total net position	<u>\$ 47,976,072</u>	<u>\$ 1,256,762</u>	<u>\$ 49,232,834</u>

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>
Primary government:			
Governmental activities:			
General government	\$ 3,486,643	\$ 398,897	\$ 3,501,921
Depreciation	607,408	-	-
Total governmental activities	4,094,051	398,897	3,501,921
Business-type activities:			
Water	114,449	105,164	-
Total primary government	\$ 4,208,500	\$ 504,061	\$ 3,501,921

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See notes to financial statements.

<u>Capital Grants and Contributions</u>	<u>Net (Expenses) Revenues and Changes in Net Position</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ -	\$ 414,175		\$ 414,175
-	(607,408)		(607,408)
-	(193,233)	\$ -	(193,233)
-	-	(9,285)	(9,285)
<u>\$ -</u>	<u>(193,233)</u>	<u>(9,285)</u>	<u>(202,518)</u>
General revenues:			
Property taxes	3,474,969	-	3,474,969
Miscellaneous	23,484	4,636	28,120
Gain on disposal of capital assets	61,457	-	61,457
Interest income	246,675	481	247,156
Total general revenues	<u>3,806,585</u>	<u>5,117</u>	<u>3,811,702</u>
Change in net position	<u>3,613,352</u>	<u>(4,168)</u>	<u>3,609,184</u>
Net position - June 30, 2023	<u>44,362,720</u>	<u>1,260,930</u>	<u>45,623,650</u>
Net position - June 30, 2024	<u>\$ 47,976,072</u>	<u>\$ 1,256,762</u>	<u>\$ 49,232,834</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

BALANCE SHEET -
GOVERNMENTAL FUND

June 30, 2024

	<u>General</u>
ASSETS	
Cash and cash equivalents	\$ 11,436
Investments	6,087,000
County treasurer cash	56,370
Receivables:	
Accounts receivable	1,433,878
Property tax	1,087,919
Prepaid expenses	53,659
Due from other funds	209,336
Restricted investments	846,772
	<hr/>
Total assets	\$ 9,786,370
	<hr/> <hr/>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 407,039
Checks in excess of bank balance	59,339
Accrued salaries and withholding	70,117
Customer deposits	10,460
Unavailable revenue	38,686
Total liabilities	<hr/> 585,641
Fund balances:	
Nonspendable	53,659
Restricted	838,492
Committed	5,925,586
Assigned	2,382,993
Unassigned	(1)
Total fund balances	<hr/> 9,200,729
	<hr/> <hr/>
Total liabilities and fund balance	\$ 9,786,370

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

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

June 30, 2024

Total fund balance - governmental fund	\$ 9,200,729
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental fund. The cost of the assets is \$45,217,957 and the accumulated depreciation is \$6,217,882.	39,000,075
Accrued compensated absences are not due and payable in the current period and therefore are not reported as a liability in the fund financial statements.	<u>(224,732)</u>
Total net position - governmental activities	<u><u>\$ 47,976,072</u></u>

See notes to financial statements.

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

For the Year Ended June 30, 2024

	<u>General</u>
REVENUES	
Property taxes	\$3,474,969
Grants	3,501,921
Reimbursements	101,509
Dirt and tree sales	46,555
Licenses and permits	228,189
Rent income	22,644
Sale of capital assets	68,600
Interest income	246,675
Other income	<u>23,484</u>
Total revenues	7,714,546
EXPENDITURES	
General Government:	
Administration	390,612
Information and education	44,103
Operation and maintenance	418,525
Personnel	2,071,989
Projects	270,024
Water	<u>286,474</u>
Total general government	3,481,727
Capital outlay	<u>3,413,817</u>
Total expenditures	<u>6,895,544</u>
Excess of revenues over expenditures	819,002
Fund balance - June 30, 2023	<u>8,381,727</u>
Fund balance - June 30, 2024	<u><u>\$9,200,729</u></u>

See notes to financial statements.

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

For the Year Ended June 30, 2024

Total net change in fund balance - governmental fund	\$ 819,002
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Expenses incurred to increase the accrued compensated absence liability do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund.	(4,916)
Capital outlays are reported in the governmental fund as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay (\$3,413,817) exceeded depreciation expense (\$607,408).	2,806,409
Remaining basis on capital asset disposals does not impact the governmental funds, but the remaining basis reduces the gain on sale of assets on the Statement of Activities.	(7,143)
Change in net position of governmental activities	<u><u>\$ 3,613,352</u></u>

See notes to financial statements.

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

June 30, 2024

	Water Funds		<u>Total</u>
	<u>Bruno Water Fund</u>	<u>Colon Water Fund</u>	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 60	\$ 90	\$ 150
Accounts receivable	7,057	7,230	14,287
Inventory	6,569	9,854	16,423
Prepaid expenses	-	1,196	1,196
Total current assets	<u>13,686</u>	<u>18,370</u>	<u>32,056</u>
Noncurrent assets:			
Restricted investments	-	9,303	9,303
Capital assets:			
Distribution systems	726,157	1,180,075	1,906,232
Equipment	17,998	26,997	44,995
Less accumulated depreciation	<u>(165,714)</u>	<u>(308,089)</u>	<u>(473,803)</u>
Net capital assets	<u>578,441</u>	<u>898,983</u>	<u>1,477,424</u>
Total noncurrent assets	<u>578,441</u>	<u>908,286</u>	<u>1,486,727</u>
Total assets	<u>592,127</u>	<u>926,656</u>	<u>1,518,783</u>
LIABILITIES			
Current liabilities:			
Accounts payable	4,110	10,843	14,953
Due to other funds	199,747	9,589	209,336
Accrued salaries, withholding, and compensated absences	3,833	5,750	9,583
Accrued interest payable	-	770	770
Customer deposits	400	3,300	3,700
Current portion of long-term obligations	-	2,347	2,347
Total current liabilities	<u>208,090</u>	<u>32,599</u>	<u>240,689</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations	-	21,332	21,332
Total liabilities	<u>208,090</u>	<u>53,931</u>	<u>262,021</u>
NET POSITION			
Net investment in capital assets	378,694	865,715	1,244,409
Restricted	-	9,303	9,303
Unrestricted	5,343	(2,293)	3,050
Total net position	<u>\$ 384,037</u>	<u>\$ 872,725</u>	<u>\$ 1,256,762</u>

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

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

For the Year Ended June 30, 2024

	Water Funds		<u>Total</u>
	Bruno Water Fund	Colon Water Fund	
Operating revenues:			
Charges for services	\$ 51,867	\$ 53,297	\$ 105,164
Other revenue	56	4,580	4,636
Total operating revenues	51,923	57,877	109,800
Operating expenses:			
Personnel services	12,835	21,736	34,571
Purchased water	30,416	11,287	41,703
Repairs and maintenance	1,563	2,928	4,491
Administrative fees	2,593	2,665	5,258
Travel	270	405	675
Licenses and fees	426	638	1,064
Miscellaneous	(888)	1,216	328
Depreciation	8,135	17,195	25,330
Total operating expenses	55,350	58,070	113,420
Operating loss	(3,427)	(193)	(3,620)
Nonoperating revenues (expenses):			
Interest income	-	481	481
Interest expense	-	(1,029)	(1,029)
Total nonoperating expenses	-	(548)	(548)
 Change in net position	 (3,427)	 (741)	 (4,168)
Net position - June 30, 2023	387,464	873,466	1,260,930
Net position - June 30, 2024	\$ 384,037	\$ 872,725	\$ 1,256,762

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS**

For the Year Ended June 30, 2024

	Water Funds		
	Bruno Water Fund	Colon Water Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 54,789	\$ 60,870	\$ 115,659
Payments to suppliers	(34,046)	(19,455)	(53,501)
Payments to employees	(12,266)	(20,882)	(33,148)
Net provided by operating activities	8,477	20,533	29,010
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Net change in due to General Fund	(8,477)	(17,178)	(25,655)
Principal payments on capital debt	-	(2,253)	(2,253)
Interest paid on capital debt	-	(1,102)	(1,102)
Net cash used by capital and related financing activities	(8,477)	(20,533)	(29,010)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Increase in restricted investments	-	(481)	(481)
Interest received	-	481	481
Net cash used by investing activities	-	-	-
Increase in cash and cash equivalents	-	-	-
Cash and cash equivalents - beginning of the year	60	90	150
Cash and cash equivalents - end of the year	\$ 60	\$ 90	\$ 150
Reconciliation of operating loss to net cash provided by operating activities:			
Operating loss	\$ (3,427)	\$ (193)	\$ (3,620)
Adjustments to reconcile operating loss to net cash provided by operating activities:			
Depreciation expense	8,135	17,195	25,330
Change in assets and liabilities:			
Accounts receivable	2,866	2,593	5,459
Inventories	11	16	27
Prepaid expenses	-	50	50
Accounts payable	323	(382)	(59)
Accrued salaries, withholding and compensated absences	569	854	1,423
Customer deposits	-	400	400
Net cash provided by operating activities	\$ 8,477	\$ 20,533	\$ 29,010

See notes to financial statements.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS

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LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

1. Financial Reporting Entity

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

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

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1. Financial Reporting Entity, continued

Blended Component Units

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

Discretely Presented Component Units

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

2. Basis of Presentation

Government-wide Financial Statements

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

Fund Financial Statements

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Fund Financial Statements, continued

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

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

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

Proprietary Funds

Enterprise Funds

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major Funds

The funds are further classified as major as follows:

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

3. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting, continued

Measurement Focus, continued

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

Basis of Accounting

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

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

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

Estimates

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity

Cash and Investments

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

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

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

Receivables

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

Property taxes receivable includes the second half of 2023 taxes due September 1, 2024. All delinquent prior years’ taxes are determined to be uncollectible and are not included in property taxes receivable. The District considers 2023 property taxes receivable to be fully collectible.

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities and Equity, continued

Restricted Assets

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

Capital Assets

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

Government-wide Statements

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

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

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Capital Assets, continued

Government-wide Statements, continued

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

Fund Financial Statements

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

Compensated Absences

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

Unavailable Revenue

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Prepaid Expenses

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

Inventory

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

Long-term Debt

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

Government-wide Statements

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

Fund Financial Statements

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

Equity Classifications

Government-wide Statements

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

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

Government-wide Statements, continued

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

Fund Financial Statements

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

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

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

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

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

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

Unassigned—All amounts not included in other spendable classifications.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

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

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

Rural Water Activity

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

5. Revenues, Expenditures, and Expenses

Property Taxes

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses, continued

Property Taxes, continued

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

Property taxes levied for 2023-2024 are recorded as revenue when expected to be collected within 60 days after June 30, 2024. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually.

Operating Revenues and Expenses

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

Expenditures/Expenses

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

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

Governmental Funds – by Character and Function

Proprietary Funds – by Operating and Nonoperating

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

1. Fund Accounting Requirements

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

2. Deposit Laws and Regulations

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

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

3. Budgetary Data

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

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

3. Budgetary Data, continued

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

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

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

1. Cash and Investments

Deposits

The District’s policies regarding deposits of cash are discussed in Note A4. At June 30, 2024, the carrying value of the District’s deposits were \$6,954,661 and the bank balance was \$7,105,780. For reporting purposes, the categories of collateral are defined as follows:

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

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

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

Reconciliation to Government-wide Statement of Net Position:

Primary Government –

Unrestricted cash and cash equivalents	\$ 11,586
Unrestricted investments	6,087,000
Restricted investments	<u>856,075</u>
	<u>\$ 6,954,661</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

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

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

The restricted assets and fund balance/net position as of June 30, 2024, are as follows:

	Restricted Assets	Unavailable Revenues	Restricted Net Position
Governmental fund			
Elkhorn Breakout	\$ 141,661	\$ -	\$ 141,661
DNR - Dirt sales	118,329	-	118,329
Lower Platte River Corridor Alliance GIS	8,280	(8,280)	-
Wanahoo SRA	578,502	-	578,502
 Total restricted fund balance	 \$ 846,772	 \$ (8,280)	 \$ 838,492
 Business-type funds			
Colon Rural Water	\$ 9,303	\$ -	\$ 9,303

Assigned General Fund balance consists of the following:

Intergovernmental emergency repair	\$ 100,000
Project operation and maintenance	100,000
Shell Creek land treatment	100,000
Water studies	30,000
Farm bill technical assistance	125,191
Joint water management East Fremont	440,000
Groundwater sinking	100,000
Large structure operations & maintenance	200,000
Flood reduction sinking	1,187,802
	<u>\$ 2,382,993</u>

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

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

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

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

Committed fund balance consists of the following:

	Remaining commitment as of 6/30/24	Expected reimbursement or not due within one year	Net commitment
Financial Statement Audit Fee	\$ 30,550	\$ 15,650	\$ 14,900
Copy Machine Lease	10,659	8,151	2,508
E-Ad - Wahoo Newspaper	1,700	-	1,700
Flow Meter Maintenance	24,000	-	24,000
HBE Accounting	92,400	-	92,400
Legal Counsel Retainer	3,000	-	3,000
Nebraska Buffer Strip Program	52,000	52,000	-
JEO - Hazard Mit.	160,679	120,509	40,170
HDR - 21A Rehab Alternatives	90,653	90,653	-
Olsson/Great Plains - Real Estate	336,000	336,000	-
Olsson - Wahoo Creek Design	821,018	821,018	-
NRD Office	5,080,511	-	5,080,511
Phoenix Web Group	3,600	-	3,600
Shell Creek Scholarship	3,000	-	3,000
USGS Stream Gage	25,120	18,840	6,280
USGS - Leshara Stream Gage	18,190	-	18,190
Water Strategies	27,600	-	27,600
Interlocal Agreements			
Decommissioned Well Program	19,000	3,000	16,000
Eastern NE Water Resources Assessment	32,000	-	32,000
E-Meeting Software - NSEA	3,500	-	3,500
Joint Water Mgt. Asst. Group	20,000	-	20,000
Lower Loup NRD - Age Dating	36,000	-	36,000
Lower Platte Weed Management	30,000	-	30,000
NARD Dues	33,227	-	33,227
NRCS Flag Staking	1,000	-	1,000
NRCS Salary Support	220,000	88,000	132,000
Shell Creek Watershed 319 Plan II	479,000	319,000	160,000
Shell Creek NET	300,000	200,000	100,000
Trees (NARD/NFS)	15,000	15,000	-
Wahoo Creek RCPP/WSF	3,650,000	3,650,000	-
Leshara Drainage	31,000	-	31,000
North Bend Levee Land Rights	13,000	-	13,000
	<u>\$ 11,663,407</u>	<u>\$ 5,737,821</u>	<u>\$ 5,925,586</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

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

3. Accounts Receivable

At June 30, 2024, accounts receivable consist of the following:

Governmental activities		
Federal grants	\$	859,870
State grants		479,688
Intergovernmental reimbursements		94,068
Miscellaneous receivables		252
Total governmental activities		1,433,878
Business-type activities		
Water sales		14,287
		\$ 1,448,165

4. Capital Assets

Capital asset activity for the year ended June 30, 2024, is as follows:

	<u>Balance at July 1, 2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2024</u>
<u>Governmental Activities:</u>				
Capital assets not being depreciated:				
Conservation property	\$ 123,971	\$ -	\$ -	\$ 123,971
Land	9,642,192	1,306,130	-	10,948,322
Total capital assets not being depreciated	9,766,163	1,306,130	-	11,072,293
Other capital assets being depreciated:				
Infrastructure	28,768,908	740,890	-	29,509,798
Land improvements	623,923	-	-	623,923
Buildings	1,107,442	748,778	-	1,856,220
Office equipment	467,114	118,688	(12,221)	573,581
Machinery and equipment	878,410	401,976	(52,850)	1,227,536
Vehicles	277,623	97,355	(20,372)	354,606
Total other capital assets at historical cost	32,123,420	2,107,687	(85,443)	34,145,664
Less accumulated depreciation for:				
Infrastructure	(3,646,429)	(443,385)	-	(4,089,814)
Land improvements	(489,791)	(673)	-	(490,464)
Buildings	(538,616)	(29,741)	-	(568,357)
Office equipment	(201,979)	(34,129)	12,221	(223,887)
Machinery and equipment	(571,944)	(72,203)	45,707	(598,440)
Vehicles	(240,015)	(27,277)	20,372	(246,920)
Total accumulated depreciation	(5,688,774)	(607,408)	78,300	(6,217,882)
Other capital assets, net	26,434,646	1,500,279	(7,143)	27,927,782
Governmental activities capital assets, net	\$ 36,200,809	\$ 2,806,409	\$ (7,143)	\$ 39,000,075

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

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

4. Capital Assets, continued

Business-type Activities:

	<u>Balance at July 1, 2023</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2024</u>
<u>Business-type Activities:</u>				
Other capital assets being depreciated:				
Distributions systems	\$ 1,906,232	\$ -	\$ -	\$ 1,906,232
Equipment	44,995	-	-	44,995
Total other capital assets at historical cost	1,951,227	-	-	1,951,227
Less accumulated depreciation for:				
Distributions systems	(409,478)	(23,330)	-	(432,808)
Equipment	(38,995)	(2,000)	-	(40,995)
Total accumulated depreciation	(448,473)	(25,330) *	-	(473,803)
Other capital assets, net	1,502,754	(25,330)	-	1,477,424
Business-type activities capital assets, net	<u>\$ 1,502,754</u>	<u>\$ (25,330)</u>	<u>\$ -</u>	<u>\$ 1,477,424</u>

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

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

5. Due to (from) Funds

The Water Fund currently owes the General Fund \$209,336 for start-up costs borrowed from the District in prior years and current year operating costs. This is expected to be repaid with future operating profits from the Water Fund.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

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

6. Long-term Debt

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

Changes in Long-term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2024:

<u>Type of Debt</u>	<u>Balance at July 1, 2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at June 30, 2024</u>	<u>Amounts Due Within One Year</u>
Business-type Activities:					
Bond payable	<u>\$ 25,932</u>	<u>\$ -</u>	<u>\$ (2,253)</u>	<u>\$ 23,679</u>	<u>\$ 2,347</u>

Business-type Activities

As of June 30, 2024, the long-term debt payable from proprietary fund resources consisted of the following:

Bond payable:

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

\$ 23,679

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

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

6. Long-term Debt, continued

Business-type Activities, continued

Current portion	\$ 2,347
Noncurrent portion	<u>21,332</u>
Total	<u>\$ <u>23,679</u></u>

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of June 30, 2024, are as follows:

Year Ending <u>June 30,</u>	Business-type Activities	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 2,347	\$ 1,008
2026	2,447	908
2027	2,551	804
2028	2,660	695
2029	2,773	582
2030-2033	10,901	1,100
	<u>\$ 23,679</u>	<u>\$ 5,097</u>

NOTE D – OTHER NOTES

1. Defined Contribution Pension Plan

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

Plan members are required to contribute 5.5% of their covered salary. The District is required to contribute 6.0% of covered salary to the plan. The contribution requirement for the year ended June 30, 2024, was \$145,118, which consisted of \$75,647 from the District and \$69,471 from employees.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE D – OTHER NOTES, continued

2. Deferred Compensation Plan

On July 1, 1994, the District began offering its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. The contribution during the year ended June 30, 2024, was \$19,336, which consisted of \$3,338 from the District and \$15,998 from employees.

3. Risk Management

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

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the District's investments at June 30, 2024, are held by the counterparties not in the name of the District. The underlying securities consist of cash, certificates of deposit, and insured money market funds.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE D – OTHER NOTES, continued

3. Risk Management, continued

Deposits and Investments, continued

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

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

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The District’s investments had no exposure to foreign currency risk and the District held no investments denominated in foreign currency at June 30, 2024.

Concentration of Credit Risk. The District’s investment policy places no limit on the amount that may be invested in any one issuer. At June 30, 2024, the District’s investments and certificates of deposit consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Union Bank	\$ 6,094,916
NPAIT	858,620
	<u>\$ 6,953,536</u>

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

NOTES TO FINANCIAL STATEMENTS, Continued

June 30, 2024

NOTE D – OTHER NOTES, continued

4. Tax Abatements

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

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

Information relevant to the abatements impacting the District for the year ended June 30, 2024, is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$ <u>73,715</u>

5. Subsequent Events

Management has evaluated subsequent events through October XX, 2024, the date on which the financial statements were available for issue.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

**BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND**

Year Ended June 30, 2024

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Property taxes	\$ 3,446,252	\$ 3,453,411	\$ 7,159
Grants	4,888,941	5,098,439	209,498
Reimbursements	89,600	101,509	11,909
Special projects	1,000	-	(1,000)
Dirt and tree sales	45,000	46,555	1,555
Licenses and permits	288,600	228,189	(60,411)
Rental income	17,000	22,644	5,644
Sale of capital assets	120,000	68,600	(51,400)
Interest income	123,287	246,675	123,388
Other income	18,000	23,184	5,184
	<hr/>	<hr/>	<hr/>
Total resources	9,037,680	9,289,206	251,526
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
General Government:			
Administration	414,351	391,197	(23,154)
Information and education	59,050	44,103	(14,947)
Operation and maintenance	483,600	416,479	(67,121)
Personnel	2,076,504	2,075,361	(1,143)
Projects	451,520	268,942	(182,578)
Water	965,650	285,391	(680,259)
Total general government	<hr/>	<hr/>	<hr/>
Capital outlay	4,172,600	3,220,496	(952,104)
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	8,623,275	6,701,969	(1,921,306)
RESOURCES OVER CHARGES TO APPROPRIATIONS			
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ 414,405	\$ 2,587,237	\$ 2,172,832

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

BUDGETARY COMPARISON SCHEDULES -
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended June 30, 2024

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

	General <u>Fund</u>
Sources/inflows of resources:	
Actual amounts of resources (budgetary basis) from the budgetary comparison schedules	\$ 9,289,206
Differences - budget to GAAP:	
Cash to accrual adjustments	<u>(1,574,660)</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balance - governmental fund	<u><u>\$ 7,714,546</u></u>
Uses/outflows of resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedules	\$ 6,701,969
Differences - budget to GAAP:	
Cash to accrual adjustments	<u>193,575</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balance - governmental fund	<u><u>\$ 6,895,544</u></u>

SUPPLEMENTARY AND OTHER INFORMATION

DRAFT

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

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

Year Ended June 30, 2024

	Budget (Original and <u>Final</u>)	Actual - <u>Cash Basis</u>	Variances - Actual Over (Under) Final <u>Budget</u>
Dues and memberships	\$ 41,351	\$ 38,127	\$ (3,224)
Fees and licenses	10,600	3,171	(7,429)
GIS	2,000	-	(2,000)
Insurance	115,100	108,603	(6,497)
Legal notices	4,100	2,595	(1,505)
Maintenance contracts	5,000	12,030	7,030
Office supply and expense	12,500	8,105	(4,395)
Computer supply and expense	32,450	45,286	12,836
Postage	6,500	4,175	(2,325)
Professional services	146,450	136,747	(9,703)
Rent expense	1,700	1,433	(267)
Support to organizations	1,000	350	(650)
Telephone expense	22,600	21,401	(1,199)
Utilities	13,000	9,174	(3,826)
	<u>\$ 414,351</u>	<u>\$ 391,197</u>	<u>\$ (23,154)</u>

SINGLE AUDIT REPORTS

DRAFT

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2024

<u>Federal Grantor and Program Title</u>	<u>Pass-Through Identifying Number</u>	<u>Federal AL Number</u>	<u>Expenditures</u>
<u>Environmental Protection Agency</u>			
Passed Through Nebraska Department of Environment and Energy: Nonpoint Source Implementation Grants	47-0542716	66.460	\$ 61,535
<u>Department of Agriculture</u>			
Watershed Protection and Flood Prevention	Direct	10.904	258,747 *
<u>Department of Homeland Security</u>			
Passed Through Nebraska Emergency Management Agency: Disaster Grants - Public Assistance	000-U96JQ-00	97.036	<u>839,597</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,159,879</u></u>

*Major Program

NOTE A - BASIS OF PRESENTATION

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

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

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

To the Board of Directors
Lower Platte North Natural Resources District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Lower Platte North Natural Resources District, Nebraska, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated October XX, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Lower Platte North Natural Resources District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Grand Island, Nebraska
October XX, 2024

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

To the Board of Directors
Lower Platte North Natural Resources District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lower Platte North Natural Resources District’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2024. Lower Platte North Natural Resources District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Lower Platte North Natural Resources District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Grand Island, Nebraska
October XX, 2024

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

Year ended June 30, 2024

1. A summary of auditor's results:
 - (i) Unmodified opinions were issued on all opinion units of Lower Platte North Natural Resources District, as of June 30, 2024 and for the year then ended.
 - (ii) No significant deficiencies or material weaknesses were disclosed during the audit of the financial statements.
 - (iii) The audit disclosed no instances of noncompliance which are material to the financial statements of Lower Platte North Natural Resources District.
 - (iv) The audit did not disclose any significant deficiencies in the internal control over major programs for Lower Platte North Natural Resources District.
 - (v) An unmodified opinion was issued on compliance for major programs.
 - (vi) The audit did not disclose any audit findings which we are required to report under 2 CFR section 200.516(a).
 - (vii) Major Program: Watershed Protection and Flood Prevention - AL#10.904
 - (viii) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
 - (ix) Lower Platte North Natural Resources District qualified as a low-risk auditee.

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

Year ended June 30, 2024

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

None

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

None

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

Year ended June 30, 2024

Findings noted during the audit of the financial statements and reported in accordance with GAGAS for the year ended June 30, 2023:

None


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Rawhide Ditch 8

Kirk Brand request to upgrade CMP.


Legend


 Ditch

 Ditch 8

 Ditch 8

 24" CMP

 Ditch 7 Southside of Road

 24" CMP



3000 ft

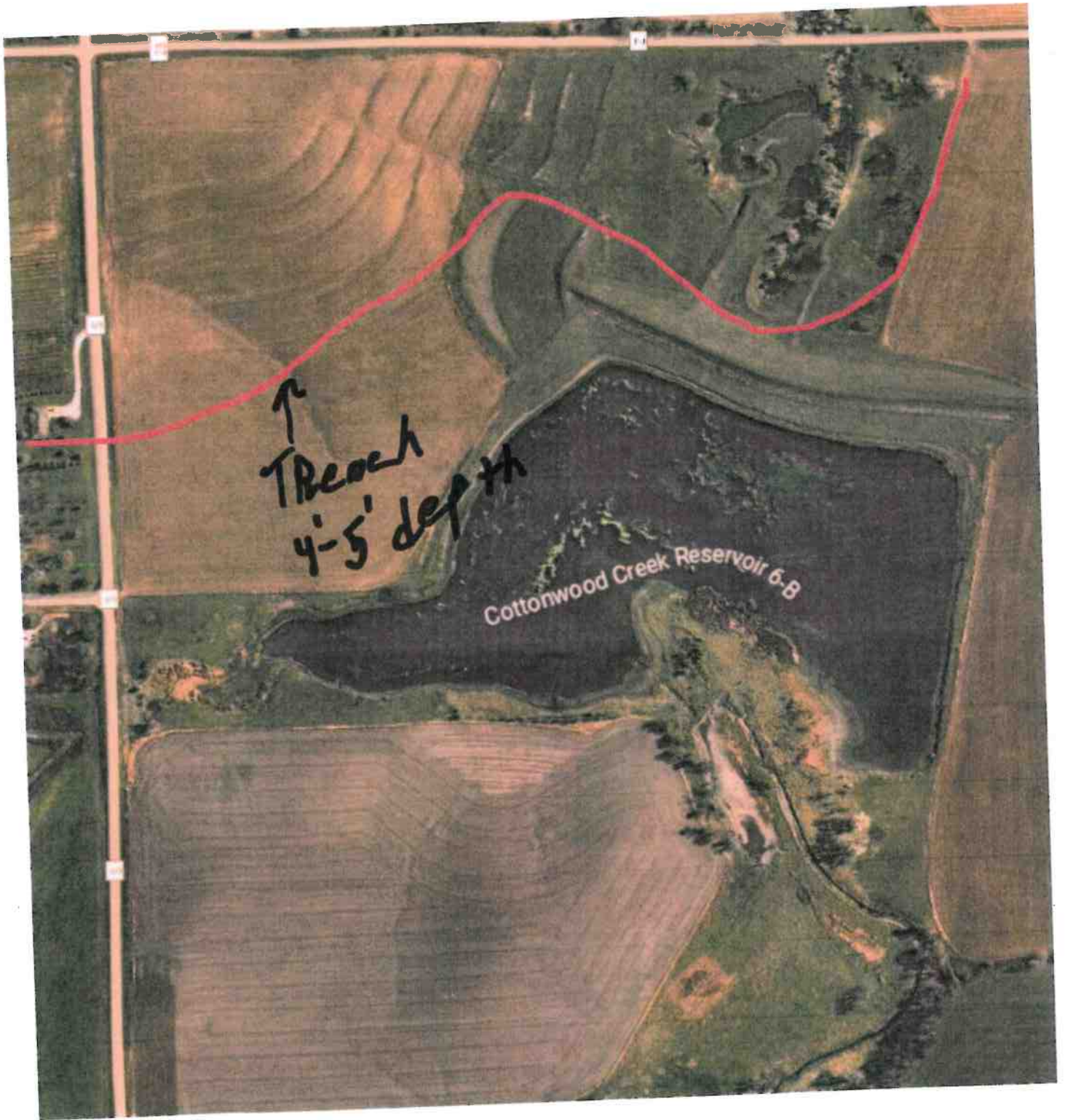






2 in line
H₂O

Carl Sousek
443-7934



Looking to plant native grasses, grains or legumes?

Great Plains no-till drills are available through local cooperatives. Cooperators can assist in setting the drill for mixtures. Visit lpnnrd.org or call 402-443-4675 for more information.



LOWER PLATTE NORTH
Natural Resources District



Looking to plant native grasses, grains or legumes?

Great Plains no-till drills are available through Schuyler Co-op, Rosendahl Feed & Seed, and Rezac Seed. Cooperators can assist in setting the drill for mixtures.

Visit lpnrd.org or call 402-443-4675 for more information.



LOWER PLATTE NORTH
Natural Resources District







Surface Water
Water that is visible and flows
on the surface of the earth.

Asana (Asana)
A type of water that is found in
the ground and is used for drinking
and irrigation.

Asana (Asana)
A type of water that is found in
the ground and is used for drinking
and irrigation.

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the ground and is used for drinking
and irrigation.

TEAM 8A













Thursday

OCTOBER 10

9:00 a.m. - 10:00 a.m.



BIRD EGGS

Bird eggs come in all sorts of shapes, sizes, patterns, and colors. Every species has a unique design that sets them apart from each other. So how do such intricate designs end up on such fragile surfaces? Join Sydney Abbott, education coordinator as she dives into the science behind bird eggs and how you can create more nesting opportunities for birds in your yards.

Join us every month for a “Coffee, Lakeside” educational event at the Clint Johannes Education Building at Lake Wanahoo, located at 1655 County Road 16, Wahoo. Each month will focus on a new topic, with hot coffee and fresh donuts available to all who attend.

Are you curious about a specific topic and want to learn more?
Email your topic suggestions to sabbott@lpnrd.org



LOWER PLATTE NORTH
Natural Resources District

Application ID	Applicant	Application Type	County	Ranking Score	Acres	Consumptive Use	Section	Township	Range	Dir
LPN-V-024-	Jon Engel	expansion	Colfax	492.18	31.70	4.22	6	17	2	E
LPN-V-024-	Bruce Hajek	expansion	Saunders	492.1	20.00	3.29	35	17	6	E
LPN-V-023-	John Larson	new	Boone	488.6	135.00	3.31	13	22	6	W
LPN-V-024-	Terry Lichtenberg/Keith	expansion	Boone	472.6	68.40	1.68	16	21	5	W
LPN-V-023-	Sylvia Walters	expansion	Boone	471	75.00	1.46	15	21	5	W
LPN-V-024-	Bruce Williams	expansion	Saunders	460	51.50	9.06	32	17	6	E
LPN-V-024-	Larry Rasmussen	new	Saunders	455.56	80.50	10.15	10	15	8	E
LPN-V-023-	McPhillips Bros.	new	Platte	450.5	135.00	8.96	26	19	3	W
LPN-V-024-	Gary Jarecki	expansion	Platte	444.36	9.40	0.16	19	20	3	W
LPN-V-024-	Bruce Fleming	expansion	Saunders	442.82	27.60	5.68	4	16	6	E
LPN-V-024-	UNL	expansion	Saunders	438.01	103.20	13.79	30	14	9	E
LPN-V-021-	Jeremy Janssen	expansion	Platte	429.82	34.00	6.00	10	18	2	W
LPN-V-024-	Dan Wondercheck	new	Boone	418.28	137.20	2.60	15	22	5	W
LPN-V-023-	Andrew Wallin	new	Boone	414.02	138.00	1.80	27	22	5	W
LPN-V-024-	Larry Rasmussen	new	Saunders	412.5	116.20	16.15	27	16	8	E
LPN-V-021-	Kent Lee	new	Madison	408.16	133.00	1.02	17	21	4	W
LPN-V-023-	Morseth Trust	new	Madison	403.38	70.00	0.50	22	21	4	W
LPN-V-021-	Scott Loseke	expansion	Platte	403.24	130.00	13.63	33	19	2	W
LPN-V-023-	Spencer Beller	new	Platte	394.02	145.00	0.87	4	20	3	W
LPN-V-023-	Kristin Nelson	new	Madison	393.32	130.00	0.81	15	21	4	W
LPN-V-023-	Rainier Resources Holdi	new	Saunders	389.6	60.00	11.57	15	13	9	E
LPN-V-023-	Justin Lee	new	Madison	388.8	122.00	1.19	17	21	4	W
LPN-V-023-	Harlan Jacobson	new	Madison	388.52	140.00	0.79	15	21	4	W
LPN-V-023-	Galen J. Pokorny	expansion	Butler	387	40.00	6.14	32	16	2	E
LPN-V-024-	Jay Nelson	expansion	Madison	385	35.00	1.08	6	21	3	W
LPN-V-022-	Carolyn A Petersen	expansion	Platte	366.12	70.00	9.66	8	18	2	W
LPN-V-023-	Barta Family Limited Lia	new	Butler	363.7	17.00	3.00	32	17	4	E
LPN-V-022-	Jeanie Trofholz	new	Colfax	361.4	130.00	24.58	2	17	4	E
LPN-V-023-	TMV Investments LLC	new	Butler	354.4	63.86	7.93	18	16	4	E

LPN-V-024- Vavrina Acres LLC	new	Butler	350.54	61.10	7.59	13	16	3	E
LPN-V-021-(Larry D Karloff Tree	new	Saunders	342.5	68.00	13.79	34	15	9	E
LPN-V-023-(Michael Chapman	expansion	Saunders	333.4	35.00	7.02	22	16	6	E
			Acres: 2612.66	: 199.48					
LPN-V-022-(John J Healy	new	Colfax	307.7	50.00		24	17	3	E
LPN-V-023-(Ralph M Papa	expansion	Butler	307.7	17.00	3.67	9	16	3	E
LPN-V-022-(Rick L Beranek	new	Saunders	303	79.00		13	13	8	E
LPN-V-021-(Roland D Kavan	new	Saunders	302.5	74.00	10.99	1	16	5	E
LPN-V-023-(Eugene Kremlacek	new	Saunders	302.2	132.00	25.83	31	15	7	E
LPN-V-023-(Gregory Kobza	new	Butler	302	75.00	15.52	11	16	2	E
LPN-V-024-(Doug/Dalton Bartek	expansion	Saunders	442.5	65.30	9.08	23	16	8	E



Disclaimer

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.
THIS MAP IS NOT TO BE USED FOR NAVIGATION



Legend

- Counties
- NRDS
- SubSections
- Active, Registered Wells
- Unregistered Wells

Well Use Descriptions

- Aquaculture
- Commercial/Industrial
- Dewatering (> 90 Days)
- Domestic
- Geothermal
- Ground Heat Exchange
- Heat Pump Well (Open)
- Injection
- Irrigation
- Livestock
- Monitoring (Quality)
- Observation (Quantity)
- Other
- Pit (Excavation)
- Recovery
- Unspecified

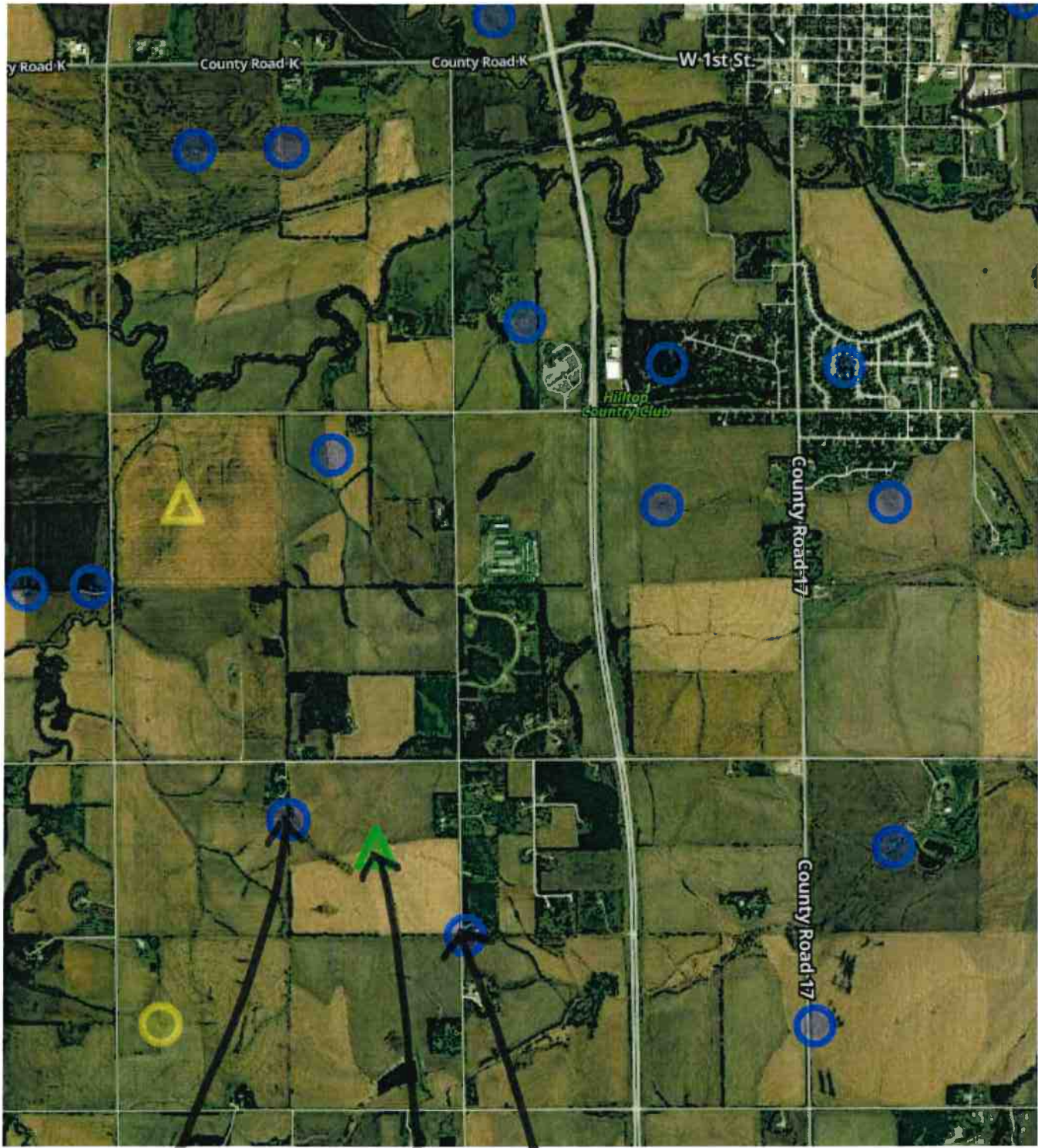
Notes

Printed Date 11/16/2023 7:33:29 PM





Keyboard shortcuts | Imagery ©2024 Airbus, Maxar Technology
NTIAL MACHINE — GUIDANCE PATH — END OF MACHINE — PRIMARY ENDGUN — SECONDARY E
RS EQUIPMENT-NORFOLK - 3303 WEST NORFOLK AVENUE, NORFOLK, NE, 68702-1146, United States



Wahoo

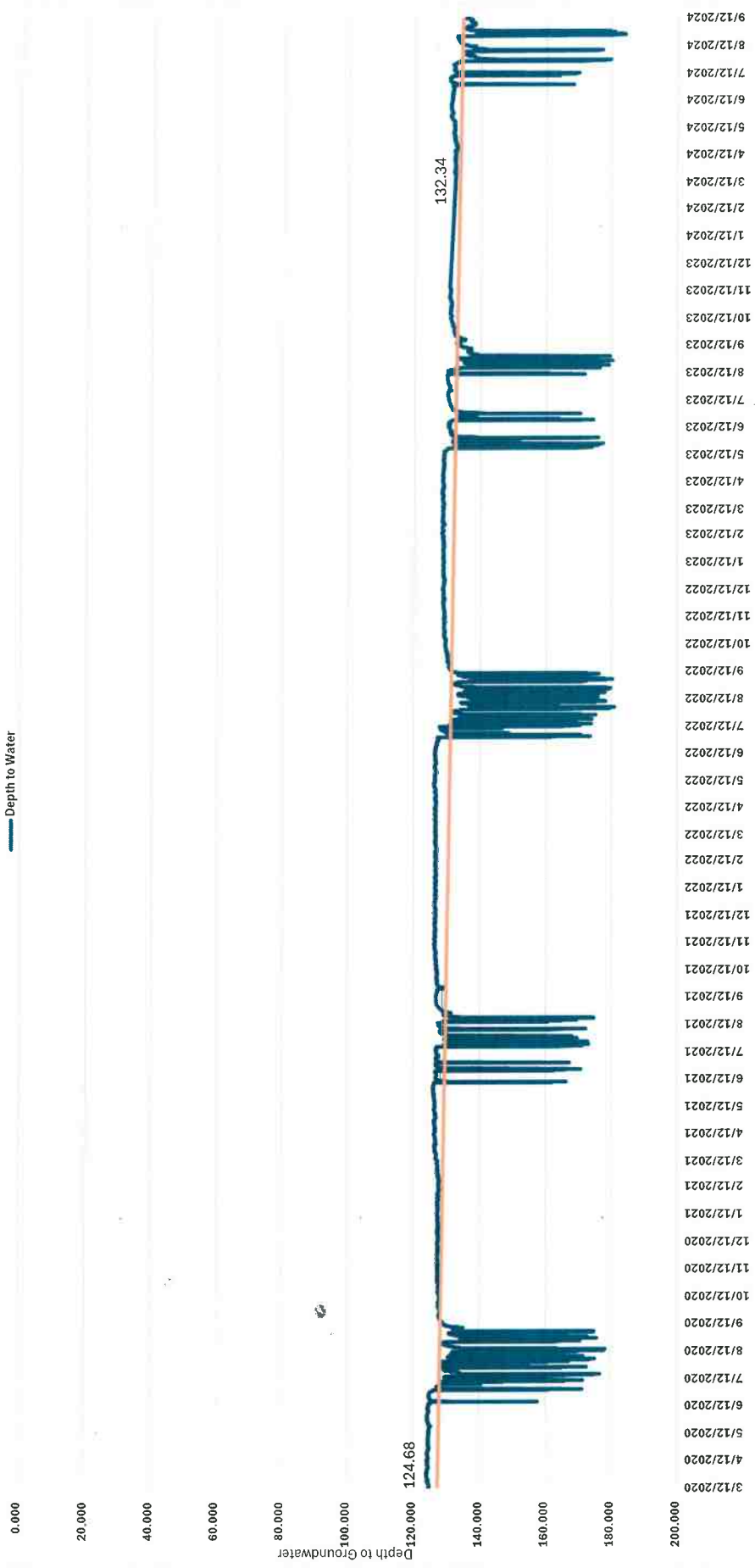
M.E. West
Monitoring Well

M.E.
Irrigation
Well

~~SW-05~~ SW-05 (Brarda)
Monitoring Well

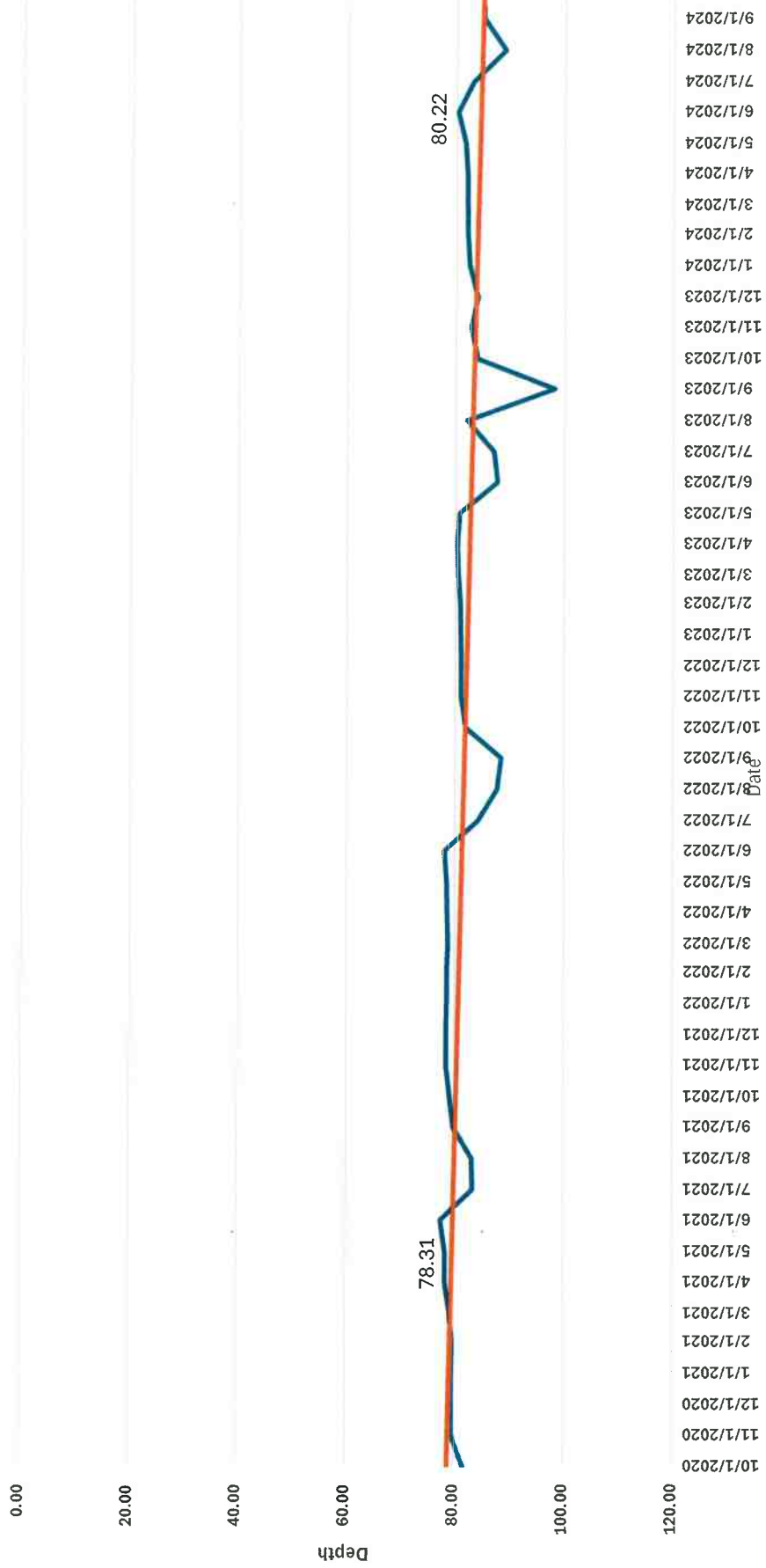
Erickson Irrigation Well

— Depth to Water



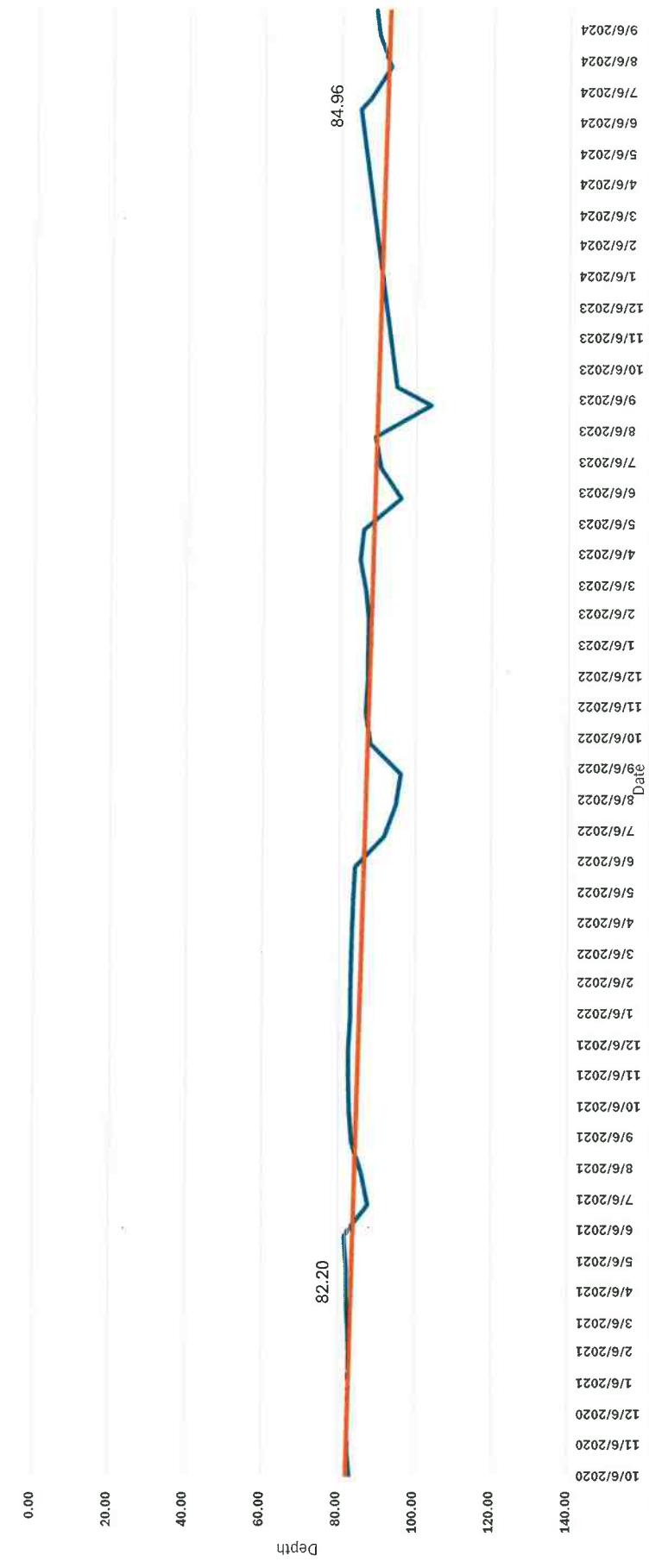
Erickson West Monitoring Well

— Depth to Groundwater



SW-05 Brazda

— Depth to Groundwater



RegCD: G-173994

Well #: SW-05

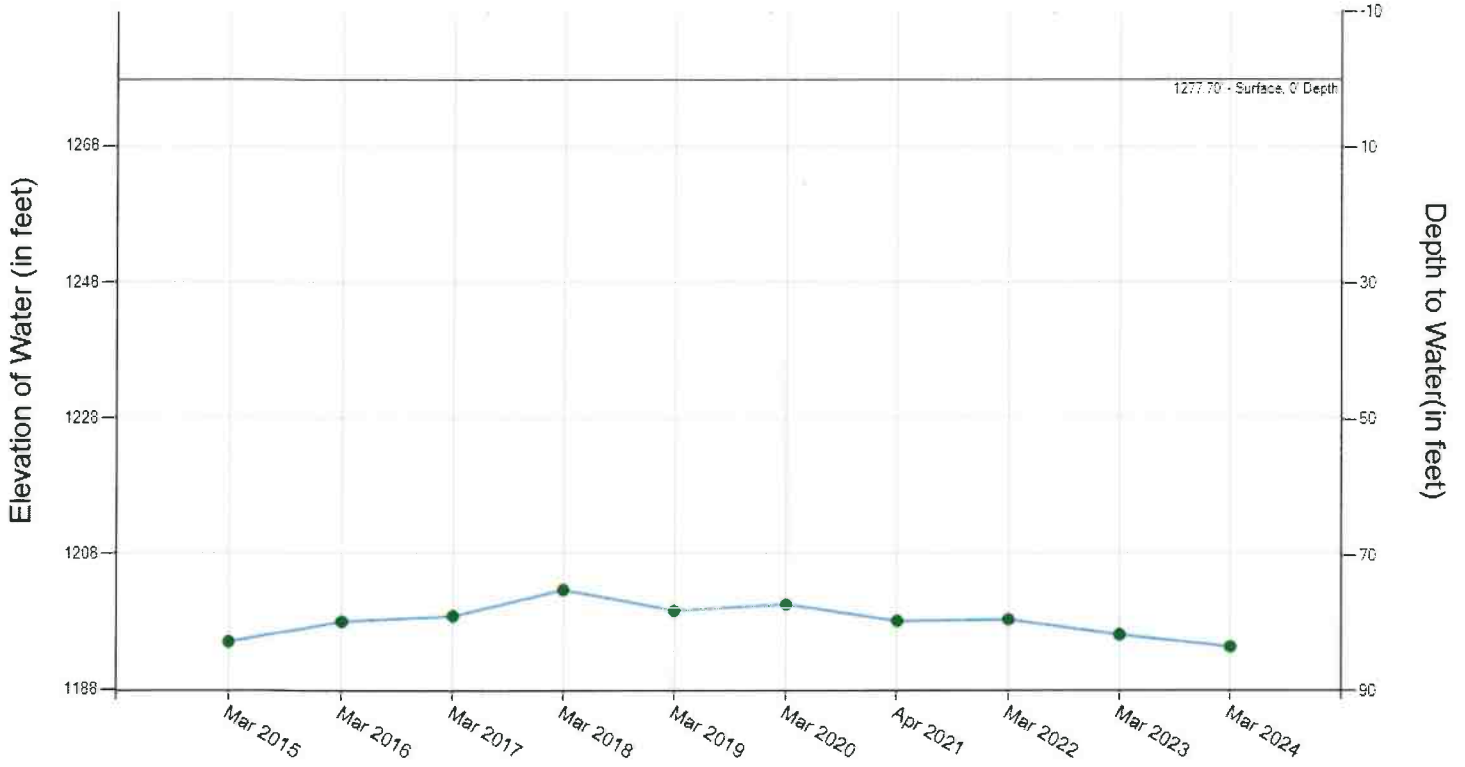
Region: Uplands

County: Saunders

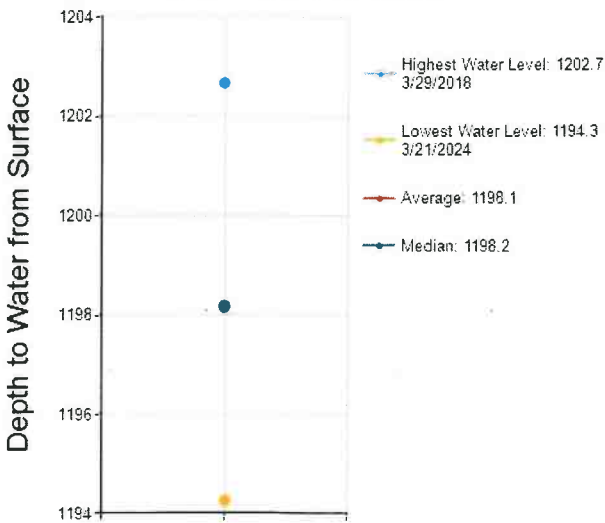
Legal: 14-7E-20

Owner Name: Lower Platte North Natural Resources District

Water Level Readings



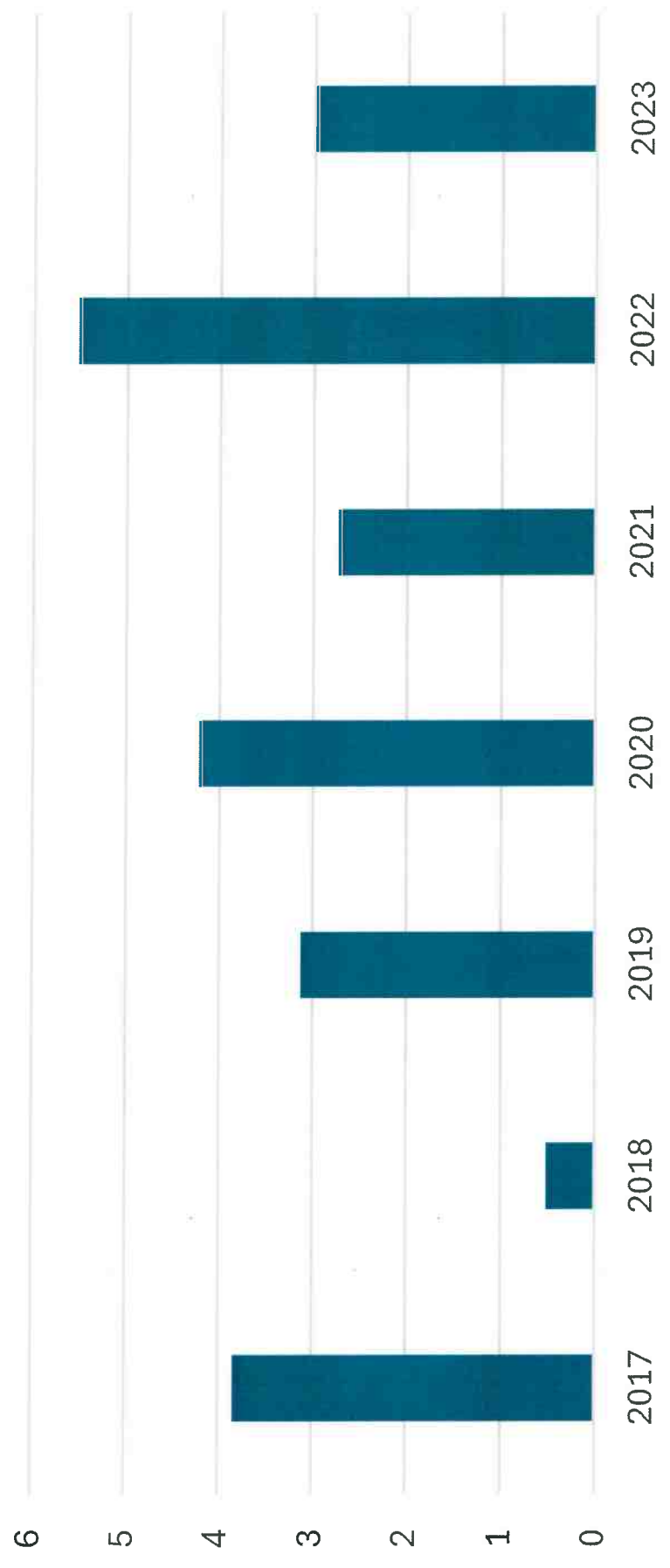
Record Results



Historical Readings (date - reading)

03/01/2015 - 1195	03/29/2018 - 1202.7	03/25/2020 - 1200.6	03/23/2023 - 1196.1
03/01/2016 - 1198	03/26/2019 - 1199.6	04/02/2021 - 1198.1	03/21/2024 - 1194.3
03/01/2017 - 1198.8		03/21/2022 - 1198.3	

Water Use

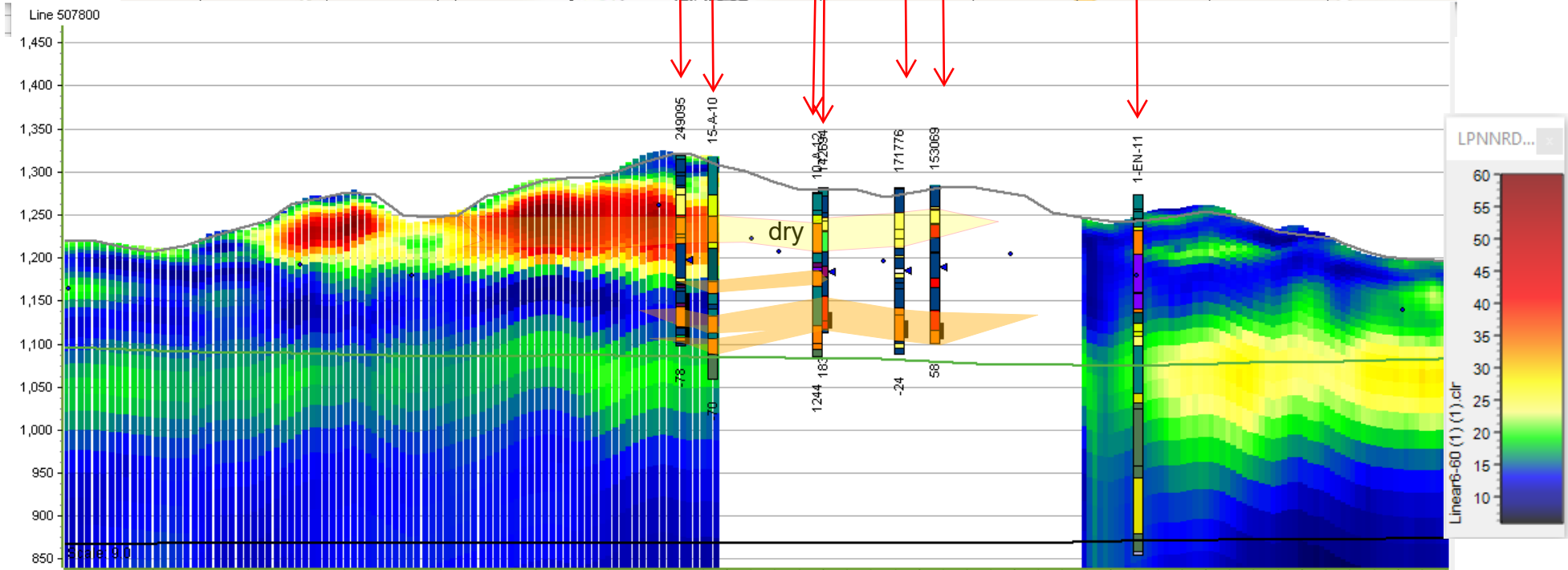
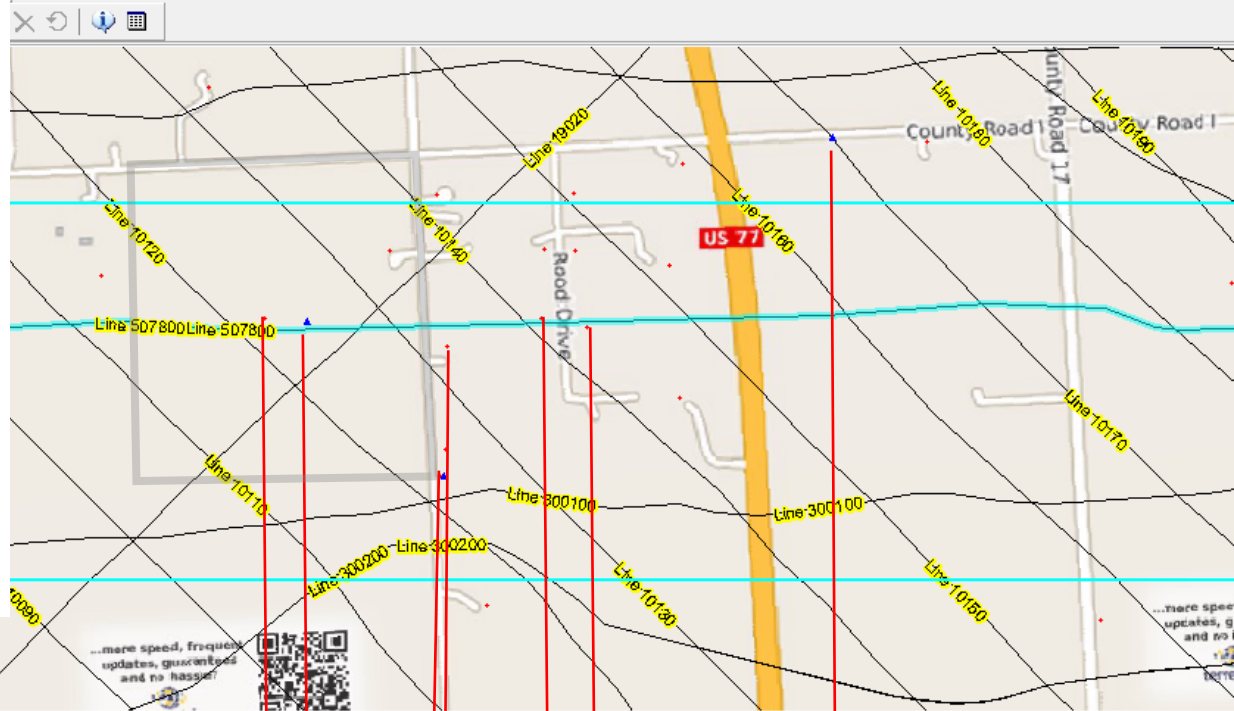


NE 1/4 Section 20 T14N R7E with reg. wells, test holes, AEM Lines and Draft aquifer material outlines from AEM reports (red line is possible salt in Dakota to the southwest)

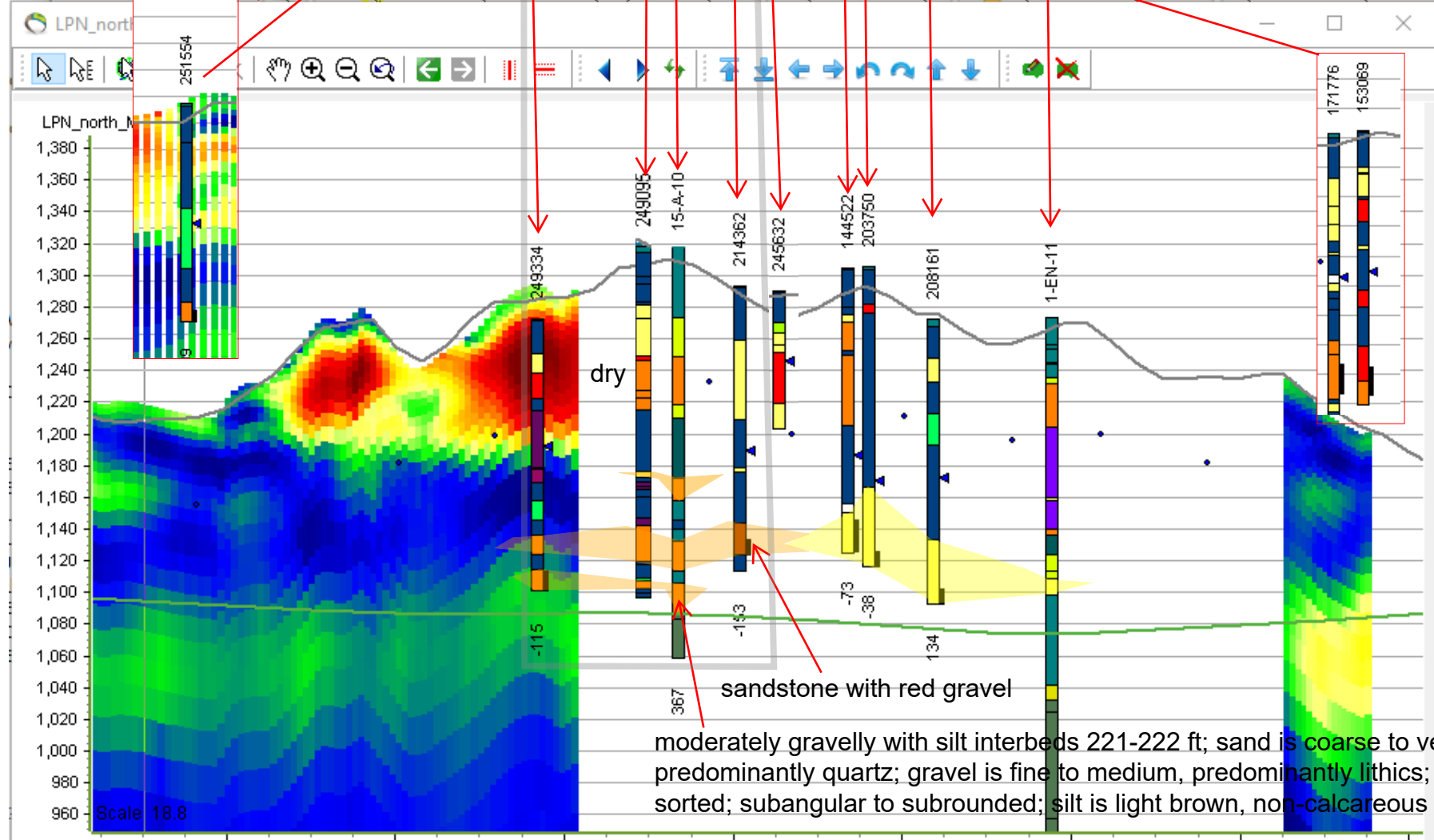
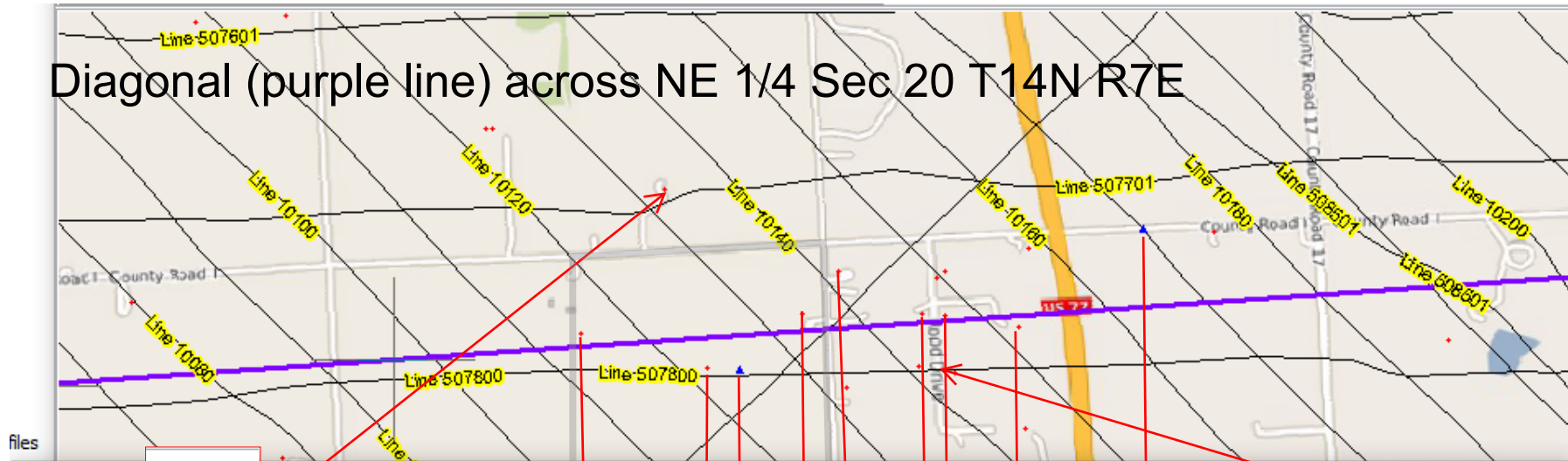


L507800 across NE 1/4 Sec 20 T14N R7E

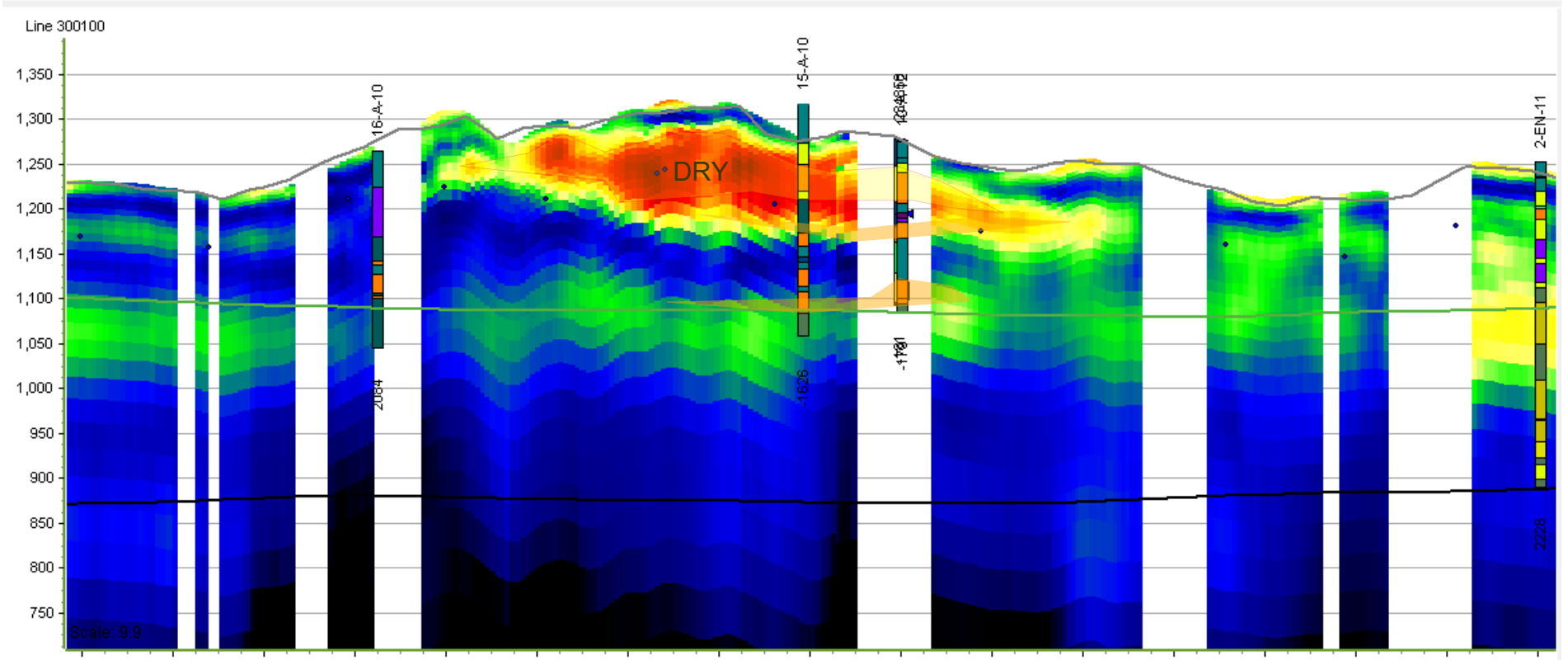
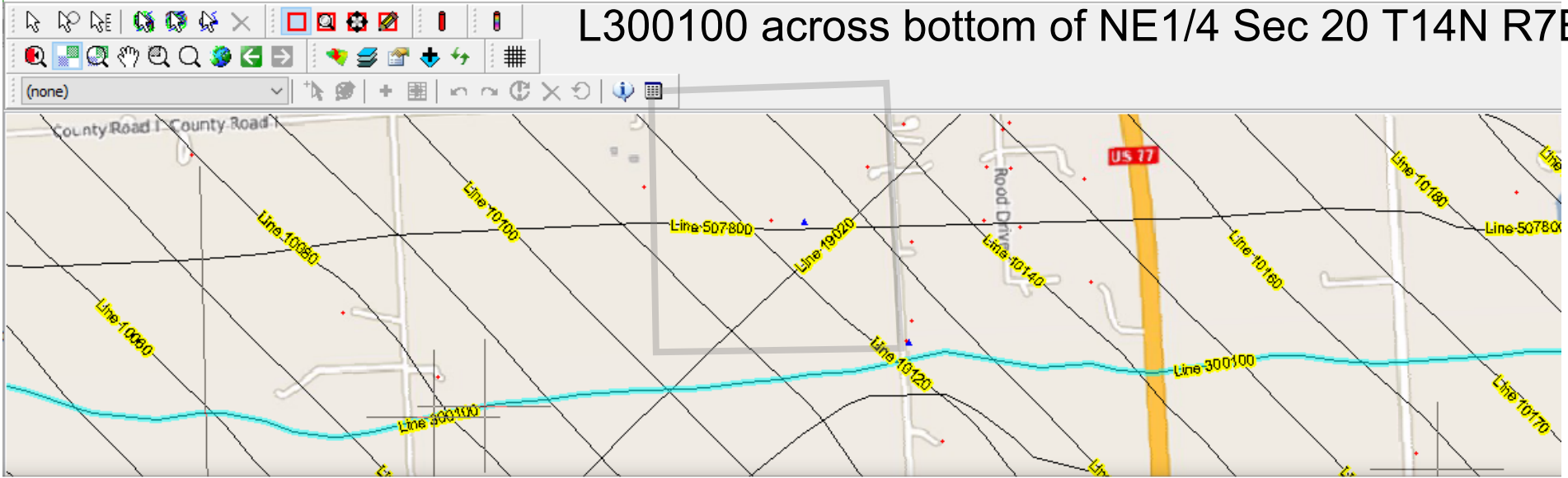
- SOIL_soil
- SOIL AND CLAY_soil and clay
- CLAY AND SOIL_clay and soil
- CLAY_clay
- CLAY AND SILT_clay and silt
- CLAY AND SAND_clay and sand
- CLAY AND GRAVEL_clay and gravel
- SILT AND SAND_silt and sand
- SAND AND CLAY_sand and clay
- SAND_sand
- SAND AND GRAVEL_sand and gravel
- GRAVEL AND SAND_gravel and sand
- GRAVEL_gravel
- CLAY AND SHALE_clay and shale
- SHALE_shale
- SHALE AND SANDSTONE_shale and sandstone
- SHALE AND LIMESTONE_shale and limestone
- CLAY AND SANDSTONE_clay and sandstone
- SANDSTONE AND SHALE_sandstone and shale
- SANDSTONE_sandstone
- SANDSTONE AND GRAVEL_sandstone and gravel
- SANDSTONE AND LIMESTONE_sandstone and limestone
- LIMESTONE_limestone
- NO RESULT_no result



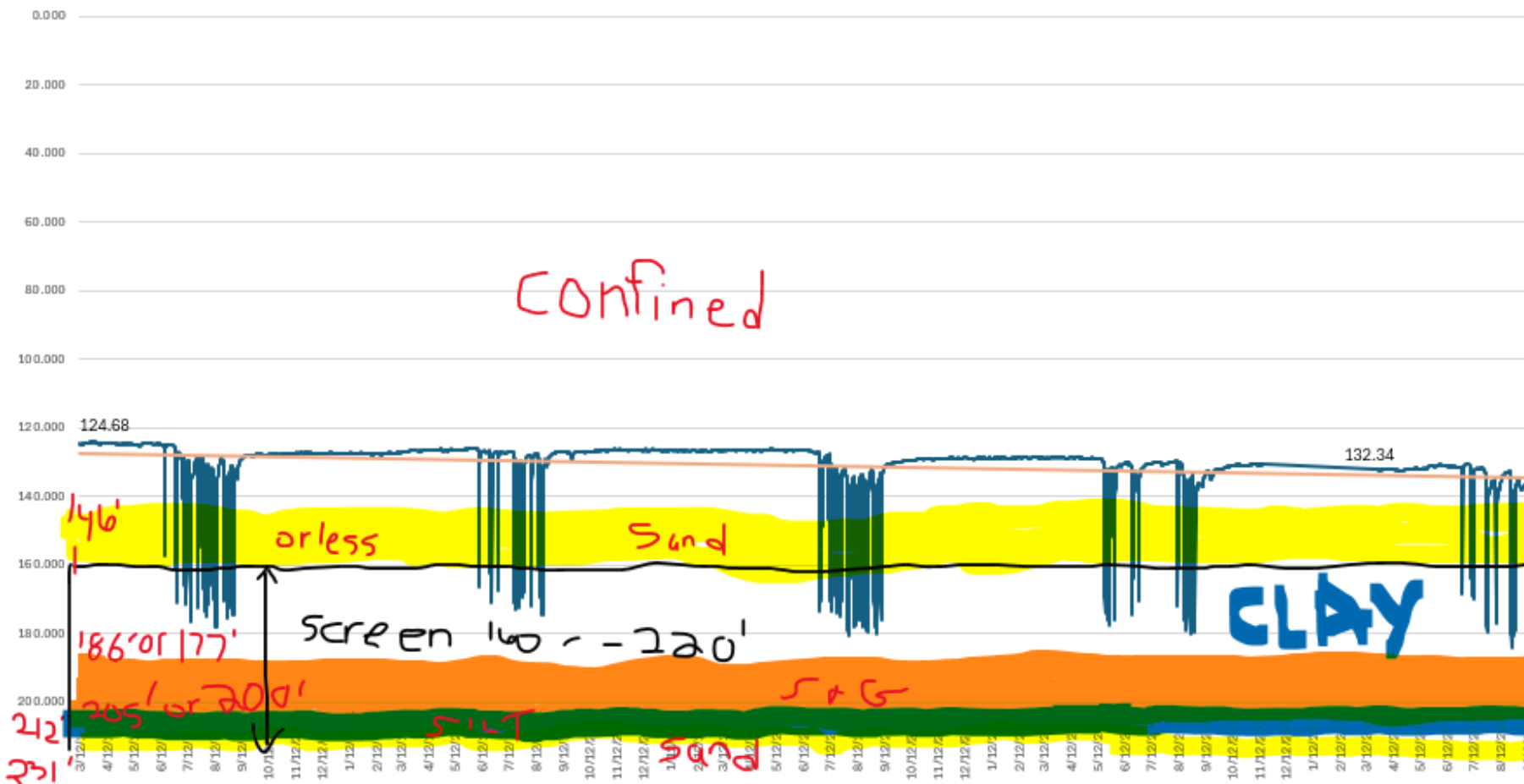
Diagonal (purple line) across NE 1/4 Sec 20 T14N R7E



L300100 across bottom of NE1/4 Sec 20 T14N R7E



Depth to Water



124.994	G-182948	TH 15-A-10	TH 10-A-12	G-173934
125.003			SWL:	SWL 84.8
124.945	4 feet thick	14 feet thick	18 feet thick	
124.931	23 feet thick	19 feet thick	21 feet thick	18
124.904	+ 5 feet thick	19 feet thick	7 feet thick	34
124.868				
124.816	32 feet thick	52 feet thick	46 feet thick	52

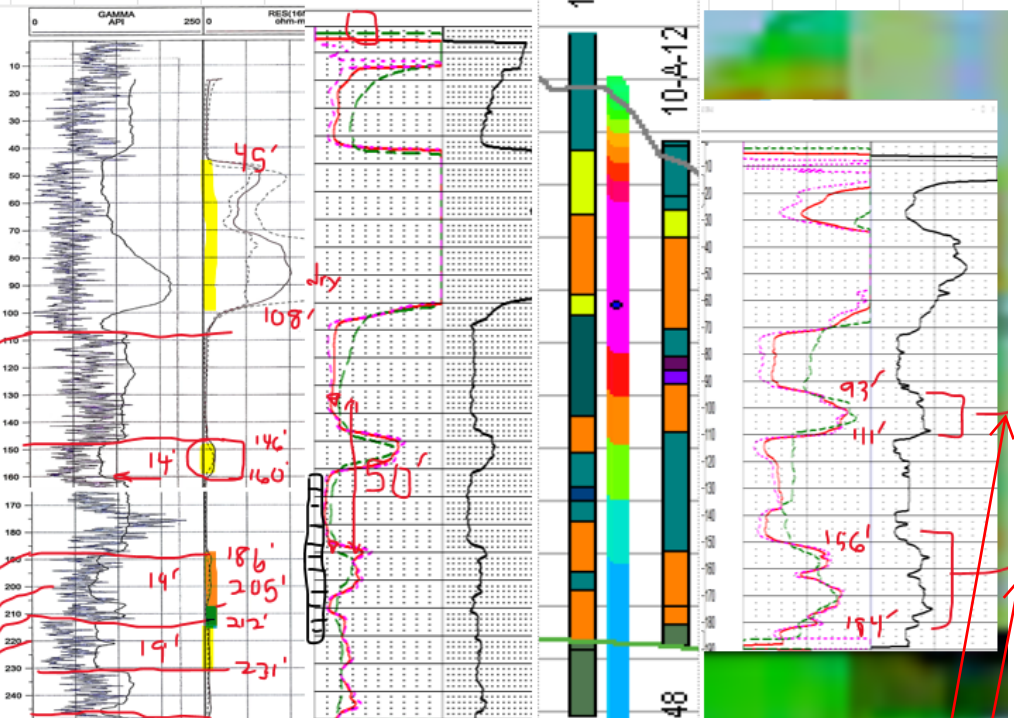
NOTES for matching up test holes and wells

G-182948

15-A-10

Geo Logs [Print Friendly Geo Logs](#)

FromDepth	ToDepth	Description	Color	Density	Composition
0	5		Brown	Dense/Stiff	Top Soil
5	20		Yellow	Dense/Stiff	Clay
20	25	lt	Brown	Dense/Stiff	Clay
25	36	med	Brown	Dense/Stiff	Clay
36	38	mixed some pebbles	Gray	Dense/Stiff	Clay
38	47	med	Gray	Loose	Sand fine-med
47	70		Gray	Loose	Sand med-coarse
70	73	fine	Yellow	Loose	Gravel
73	92	fine g co sand	Gray	Loose	Sand with gravel
92	97	rocks	Gray	Loose	Sand with gravel
97	104	fine g co sand	Yellow	Loose	Sand with gravel
104	143	rock 108-111	Gray	Dense/Stiff	Clay
143	147		Gray	Loose	Fine Sand 4'
147	150	gray mixed	Green	Dense/Stiff	Clay
150	152	gravel mix	Gray	Dense/Stiff	Clay
152	154	gravel mix	Yellow	Dense/Stiff	Clay
154	159		Tan	Dense/Stiff	Clay
159	172		Gray	Dense/Stiff	Clay
172	177	start of gravel	Brown	Dense/Stiff	Clay 23'
177	200	fine g co sand	Orange	Loose	Sand with gravel
200	202		Tan	Dense/Stiff	Clay
202	210	med	Brown	Dense/Stiff	Clay
210	212		Gray	Dense/Stiff	Sandy Clay
212	217	fine g co sand	Gray	Loose	Sand with gravel 5'
217	220		Yellow	Hard	Clay



G-173994

FromDepth	ToDepth	Description	Color	Density	Composition
0	31		Brown	Soft	Clay
31	72		White	Soft	Sand fine-med
72	85	light blue	Blue	Soft	Clay
85	99		Tan	Hard	Clay
99	117		Red	Loose	Sand with gravel
117	150		Tan	Soft	Sandy Clay
150	184	tight med. sand	Tan	Soft	Sand fine-med
184	187		Yellow	Hard	Shale

G-182948	TH 15-A-10	TH 10-A-12	G-173994
4 feet thick	14 feet thick	18 feet thick	
23 feet thick	19 feet thick	21 feet thick	18
5 feet thick	19 feet thick	7 feet thick	34
32 feet thick	52 feet thick	46 feet thick	52

Notice to Proceed:

The Lower Platte North Natural Resources District (District) is proceeding to implement a Phase 4 Water Quality Management Area within the Schuyler-Richland Phase 3 Water Quality Management Area. A public informational meeting will be held February 22 to present the information and receive suggestions from the public. The Board will be following the rules and regulations outlined in the District Groundwater Rules and Regulations (June 15, 2018). A hearing will be conducted with implementation of the Phase 4 rules starting November 1, 2024.

The following describe the details of the Rules and Regulations being proposed:

Section I Groundwater Quality Management Area - Phase Four

Rule 1 Phase Four Criteria

When levels of nitrate-nitrogen exceed 15.01 parts per million, or levels of other human induced non-point source contaminants exceed 100% of the MCL or LHAL, a Phase Four area will be declared. Within the same aquifer; boundary setting for Phase Four Areas will be initiated when: water quality analytical results within a minimum 9 square mile area are at identified trigger levels for a minimum of 2 sampling events. The area must contain a minimum of 10 registered wells and contaminant trigger levels must be exceeded in over 50% of the wells. When irrigation wells are not available, other wells may be used. Initial investigation by the District will be to determine if the contamination is a result of point-source or non-point source pollution. If non-point source pollution is found to be the reason, more intensive investigation for boundary setting will ensue. If a Wellhead Protection Area should be established due to non-point source pollution, the District may set boundaries that are less than 9 square miles. After the establishment of a Phase Four Area, if non-point source contamination levels should decline, two consecutive sampling events below the trigger levels are needed before the Area could be placed in Phase Three, Phase Two or Phase One.

- **The criteria for the boundary have been met, which includes sections with human induced non-point source contaminants exceeding 100% of the MCL concentration of uranium.**

Rule 2 Continuation of Phase One, Two and Three Rules

A continuation of Phase One Rules as defined in Section E, Rules 1-6, Section F, Rule 2, Phase Two Rules as defined in Section G, Rules 3, 4, 5, 8, 9, 10 and 11, Phase Three Rules as defined in Section H, Rule 4.

- **A 2-step reporting process for Phase 4 reports with March 15th for soil samples and District nitrogen recommendations with a December 15th deadline for reporting actual yields and nitrogen applications.**

Rule 3 Fertilizer Application On All Soils

Split application of commercial nitrogen fertilizer is required with 80 pounds maximum applied before May 1.

- **Encouraging split applications and utilizing the manure credit.**

Rule 4 Nitrogen Recommendations

Nitrogen applications must not exceed District Recommendations. Application data may be required to verify the amount of nitrogen that is applied to the field(s) within the management area.

- **The District will utilize the nitrogen recommendation formula that has been used since the management area was established. Emphasis will be given on correct soil sampling protocols and realistic yield expectations when calculating nitrogen recommendations.**
- **The District will required soil samples down to 36 inches but recommendations can be made on 0-8 and 8-24 results if deep soil types are not realistic.**

Rule 5 Well Metering

Flow meters are required on all high capacity wells.

- **All high capacity irrigation wells of 50 gallons per minute (GPM) or greater will require a properly installed District approved flow meter.**
- **Annual Water Use report is required annually with nitrogen report**

Rule 6 Acre-Inch Allocations

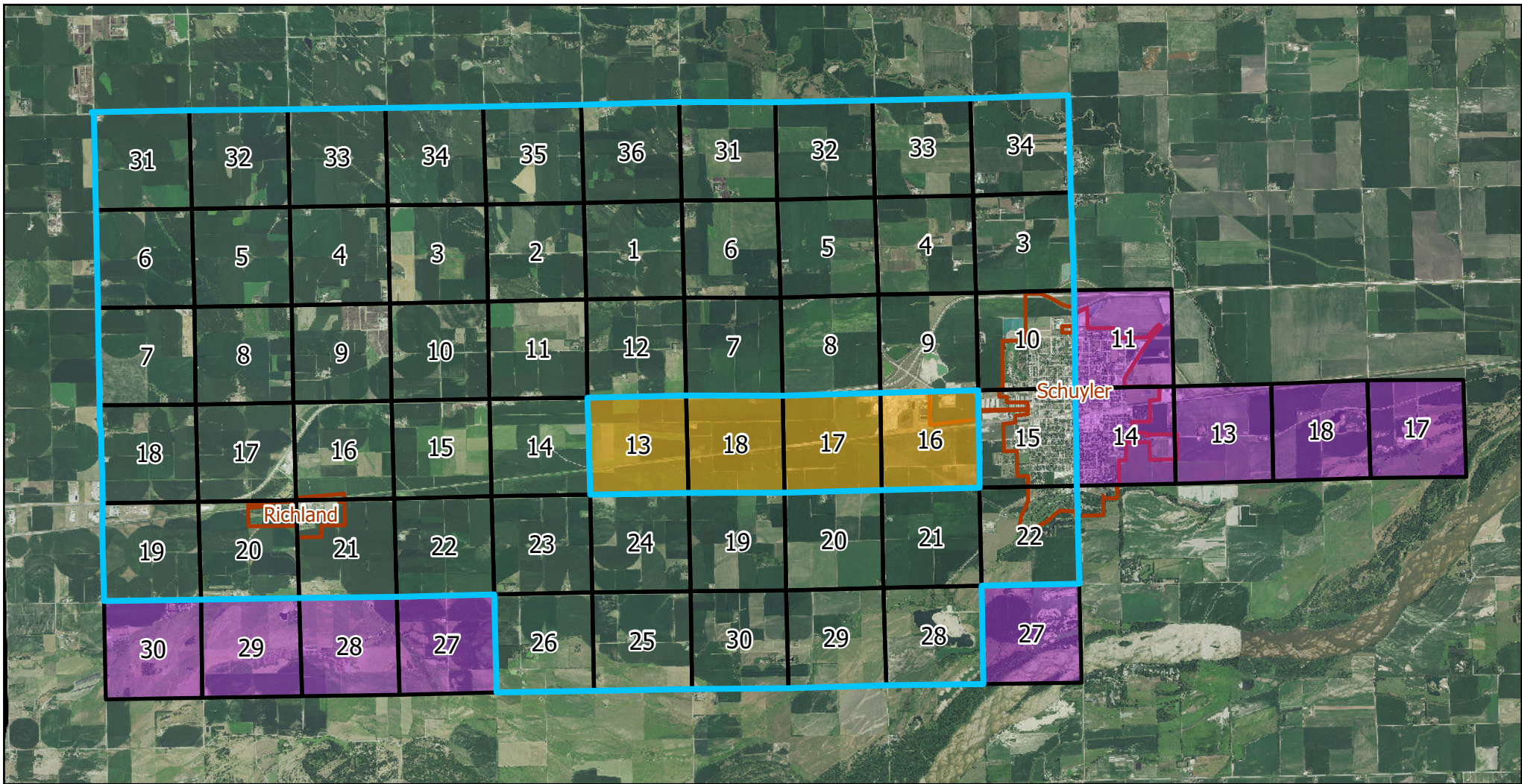
A rolling acre-inch allocation, in 3-year increments, will be put into place by the District and will be based on the aquifer subarea, crop planted, irrigation distribution system, percent decline of the aquifer, water use of the aquifer, climatic conditions, net corn crop requirements, and discretionary factors.

- **The District will collect 3 years of water use information from all of the producers within the Phase 4 area and then consider if an allocation should be implemented.**

Rule 7 Staff Assistance

NRD Staff will work directly with individuals on Best Management Practices. Staff may spot check fields before May 1 by collecting a soil sample to monitor Rule 3.

- **Staff will work with producers to implement a Nutrient/Irrigation Agreement or Nitrogen Reduction Incentive**



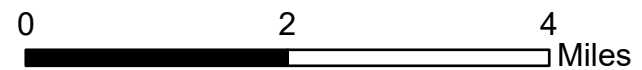
- Proposed Phase 4
- Phase 4 Uranium*
- Phase 3
- Sections
- City Boundaries

Proposed Phase 4 Management Area

*Average uranium concentration in 4 sections is 40.7 ppb (6 samples).

Nitrate samples in proposed phase 4 area

Year	Above 15.01	Samples	> 15.01	Avg
2019	20	47	43%	14.1
2020	29	58	50%	16.7
2023	48	80	60%	17.4



Created January 2024 by LPNNRD
 NAD 1983 StatePlane Nebraska FIPS 2600 (US Feet)
 Data: LPNNRD Imagery: NRCS



Schuyler-Richland Phase 4 Best Management Agreement

THIS AGREEMENT is made this ____ day of _____, 2024, by and between the Lower Platte North Natural Resources District, a political subdivision of the State of Nebraska (hereafter referred to as "NRD"), and producer _____.

WHEREAS, the purpose of the agreement is to implement practices that could potentially curb the leaching of nitrates into the groundwater from practices that have been shown in certain situations to reduce nitrate leaching. The NRD is requesting the producer to implement at least one best management practice that has not already been implemented in the producer's field. A 3-year period starting period for implementation will begin with the date of the producer signature. (Documentation required)

NOW, THEREFORE, in consideration of the mutual promises contained herein, the parties agree to one or more of the following practices:

1. _____ Split Application of nitrogen more than 2 times
2. _____ Variable Application of Nitrogen by analysis
3. _____ Variable Rate of Irrigation
4. _____ Cover Crops
5. _____ Soil Moisture Sensors for Irrigation Management
6. _____ Yield Goal Reduction
7. _____ Grid Soil Sampling
8. _____ Gravity to Pivot/SDI Conversion
9. _____ Updating Irrigation Nozzles
10. _____ Applying the Manure Credit for 3 years
11. _____ Tissue Sampling for Nitrogen
12. _____ Other Practice _____

**LOWER PLATTE NORTH NRD, a
Nebraska Political Subdivision**

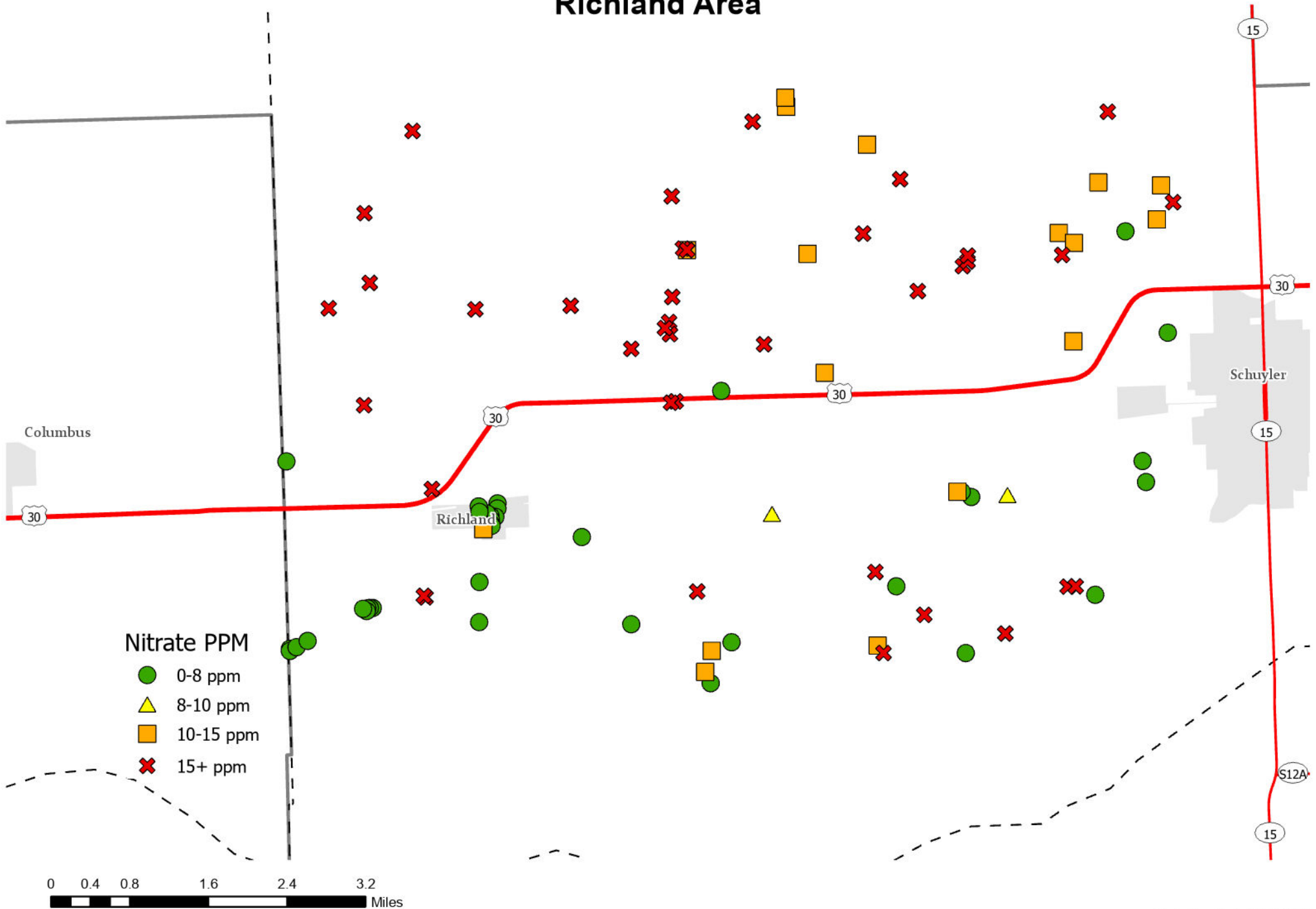
By: _____

Producer Signature

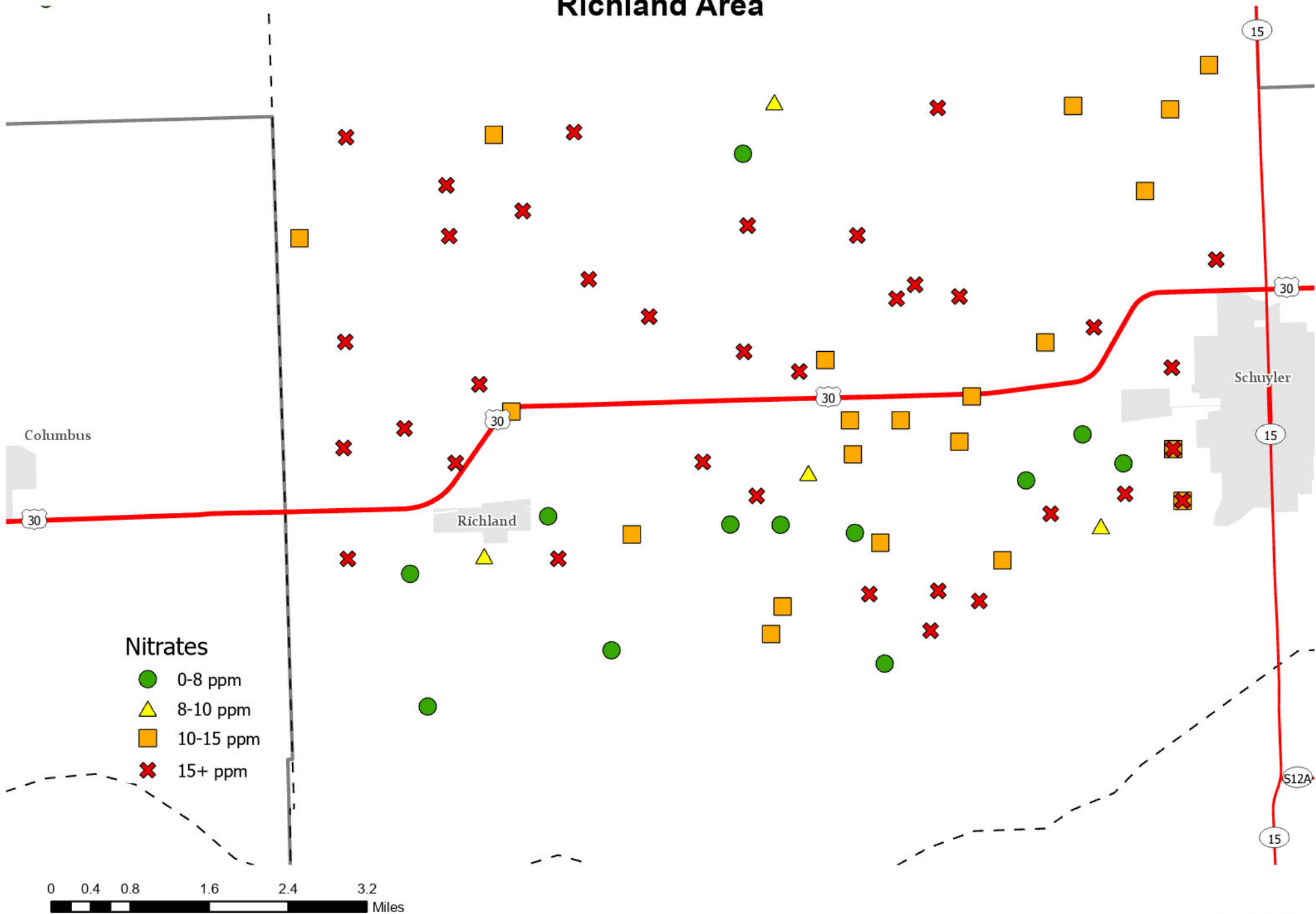
By: _____

Date _____

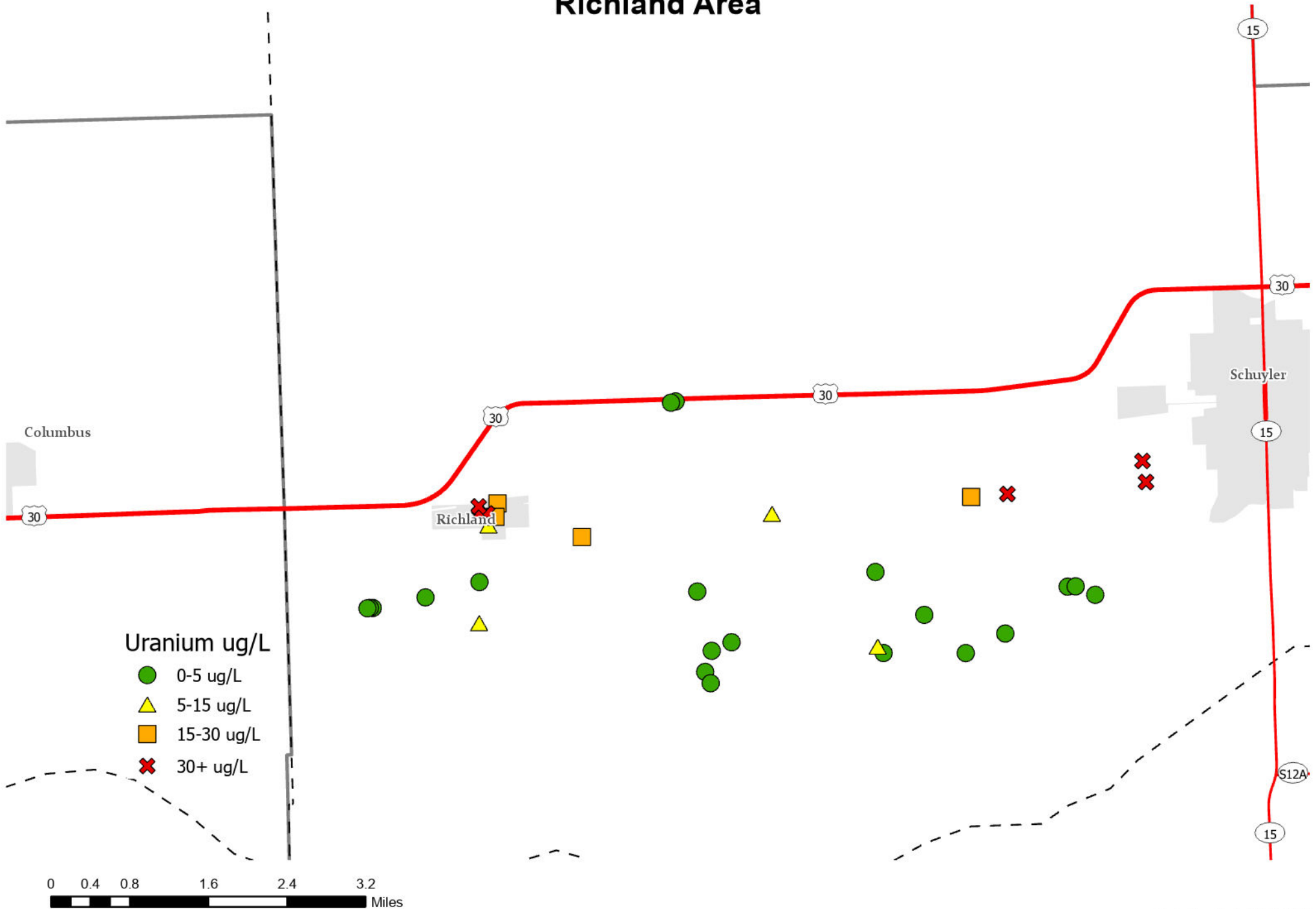
2024 Domestic Well Nitrate Sampling Richland Area



2024 Irrigation Well Nitrate Sampling Richland Area



2024 Domestic Well Uranium Sampling Richland Area





September 18, 2024
 Invoice No: 27601

Invoice Total:	\$1,773.00
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Daryl Andersen
 Lower Platte North NRD
 511 Commercial Park Road
 Wahoo, NE 68066-0126

Please Remit To:
LRE Water
1221 Auraria Pkwy
Denver, CO 80204
(303) 455-9589
billing@LREwater.com

Invoice Email: dandersen@lpnrd.org
 Project No.: 5036LPN04
 Project Name: LPNNRD Nitrate Assessment Project

Professional Services through August 25, 2024

Task 02 USC Groundwater Model

Professional Personnel

	Hours	Rate	Amount
Bauer, Jacob	6.00	225.00	1,350.00
Fullmer, Tucker	3.00	141.00	423.00
Totals	9.00		1,773.00
Total Labor			\$1,773.00

Total this Task \$1,773.00

Total this Invoice \$1,773.00

Outstanding Invoices

Number	Date	Balance
27392	8/21/2024	10,702.75
Total		\$10,702.75

Total Now Due \$12,475.75



September 18, 2024
 Invoice No: 27600

Invoice Total:	\$12,800.37
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Daryl Andersen
 Lower Platte North NRD
 511 Commercial Park Road
 Wahoo, NE 68066-0126

Please Remit To:
LRE Water
1221 Auraria Pkwy
Denver, CO 80204
(303) 455-9589
billing@LREwater.com

Invoice Email: dandersen@lpnrd.org
 Project No.: 5036LPN03
 Project Name: LPNNRD GW Management Plan

Professional Services through August 25, 2024

Task 02 Stakeholder Involvement

Professional Personnel

	Hours	Rate	Amount	
Mohr, Jonathan	15.00	195.00	2,925.00	
Totals	15.00		2,925.00	
Total Labor				\$2,925.00

Reimbursable Expenses

Mohr, Jonathan			148.62	
Total Reimbursables			148.62	\$148.62

Total this Task \$3,073.62

Task 03 Plan Development

Professional Personnel

	Hours	Rate	Amount	
Hume, David	.50	245.00	122.50	
Mohr, Jonathan	16.00	195.00	3,120.00	
Totals	16.50		3,242.50	
Total Labor				\$3,242.50

Total this Task \$3,242.50

Task 05 Review & Refine Subarea Delineations

Professional Personnel

	Hours	Rate	Amount	
Hume, David	2.00	245.00	490.00	
Mohr, Jonathan	3.50	195.00	682.50	
Sopiwnik, Roscoe	23.00	200.00	4,600.00	
Totals	28.50		5,772.50	
Total Labor				\$5,772.50
		Total this Task		\$5,772.50

Task 06 Review Spring/Fall Wells

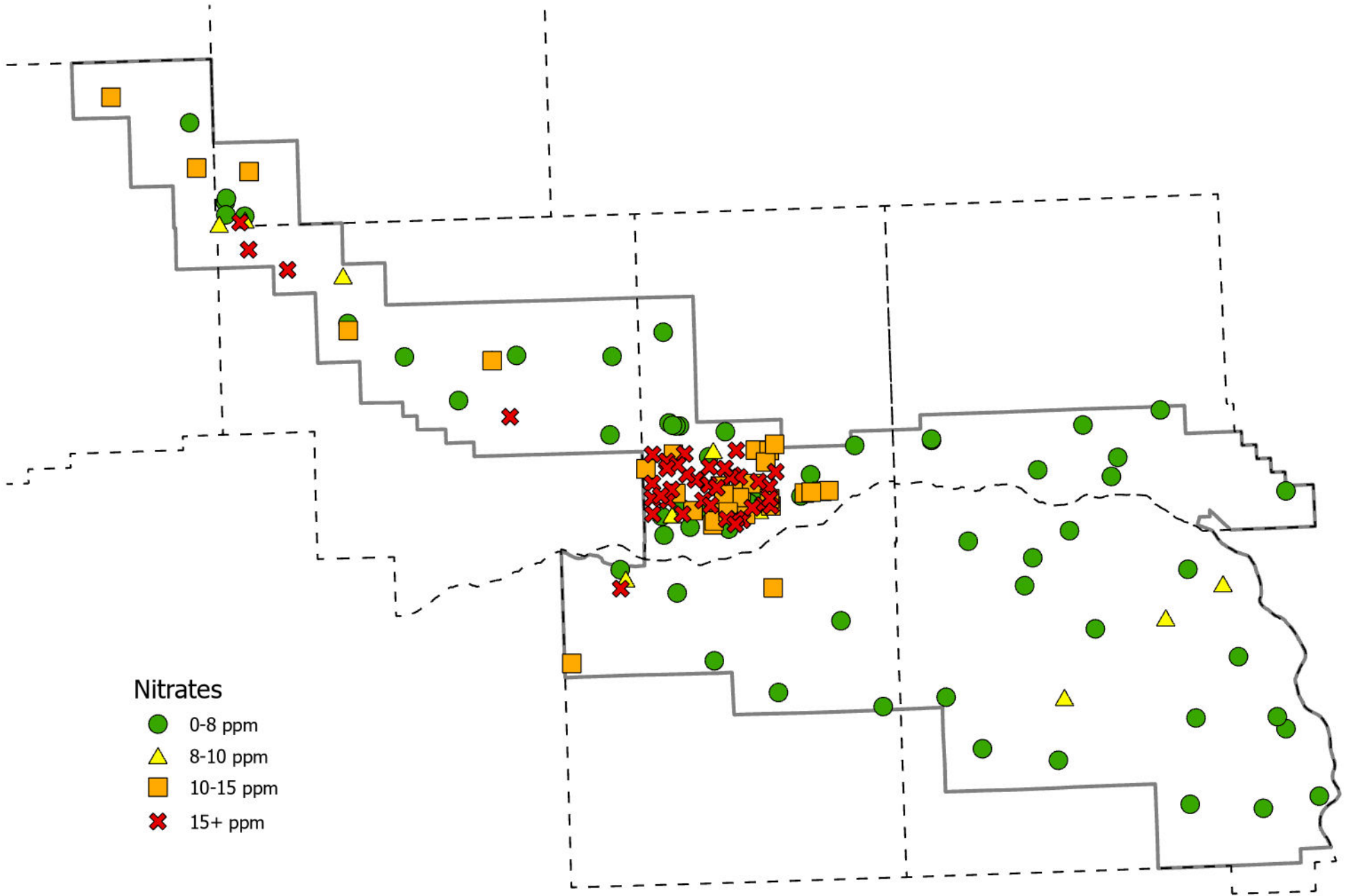
Professional Personnel

	Hours	Rate	Amount	
Libra, Jon	2.25	143.00	321.75	
Mohr, Jonathan	2.00	195.00	390.00	
Totals	4.25		711.75	
Total Labor				\$711.75
		Total this Task		\$711.75
		Total this Invoice		\$12,800.37

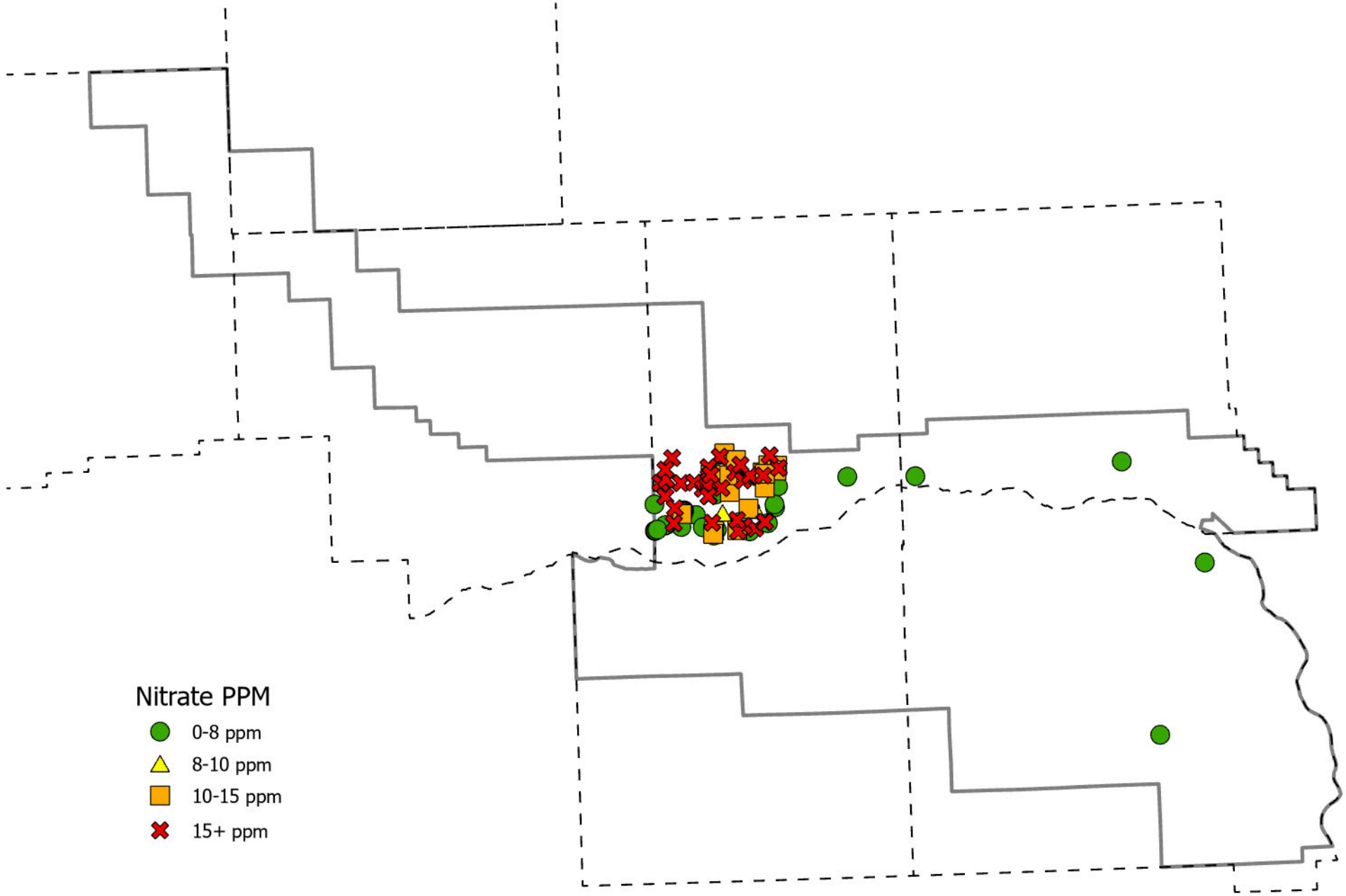
Feedback from the Groundwater Management Stakeholder meetings in Platte Center and Wahoo.

- Use more cover crops
- Ban Atrazine
- Can Hemp be a solution?
 - Replace gmo-corn and use for ethanol
 - Look at comfrey as a natural fertilizer
- Please remove chemicals that harm health
- What is being done to reduce the drop in water levels when high ag use is in place
- Limit the number of wells
- Too high of nitrate levels in drinking water wells
 - Need to reduce the amount
- Cost a lot of funds to manage to meet compliance
- Meter the chicken farms
 - Allocate the amount of usage
- Chicken operations should be required to contain and recycle their wastewater
 - Be permitted to not allow it to runoff of their farms.
- Stricter enforcement of pivot end guns running outside their fields.
 - Too many repeat offenders
- All pivot wells be metered and monitored to eliminate unnecessary waste.
- DNR program to encourage people to register their wells
- Find a mechanism for reporting of potential point source contamination of surface waters and testing by citizens
- Define healthy water
- Provide HHS input into other contaminants in well water.
- Allow owners to request flow meters for their wells
 - Would help in cases of suspected interference.

2024 Irrigation Nitrate Sampling



2024 Domestic Well Nitrate Sampling



Nitrate PPM

- 0-8 ppm
- ▲ 8-10 ppm
- 10-15 ppm
- ✕ 15+ ppm



Nitrogen Reduction Incentive Act

Background

LB 1368 (2024) established the Nitrogen Reduction Incentive Act (NiRIA), Neb. Rev. Stat. §§ 2-411 to 2-417, a state program to provide incentives to producers for reducing the use of commercial fertilizers. The requirements of NiRIA are that producers verify a reduction in nitrogen fertilizer application rates as the lesser of 40 pounds per acre or 15% of their baseline application rate.

The Department of Natural Resources (Department) in partnership with local Natural Resources Districts (NRDs) and input from producers and commercial entities have developed this guidance document to define target areas and criteria for this new program. This guidance document will be reviewed annually to determine if program modifications are necessary.

NiRIA will be operative beginning with the 2025 growing season and is scheduled to terminate on December 31, 2029. Total funding currently available for the program is capped at \$1 million.

Priority Areas and Incentive Payments

The Department and NRDs have determined the program will operate under three priority areas (Figure 1) and **will be offered to corn, sugar beet, and potato producers**. **Priority A Area** will be wellhead protection areas and phase II, or higher phase areas established by an NRD, for purposes of water quality management. **Priority B Area** will be areas throughout the state that have been certified to irrigate crops. **Priority C Areas** will be all other areas of the state, including dryland. **Contact your local NRD to know which Priority Area you are in.** *Figure 1 data is supplied by NeDNR permitted irrigated lands, wellhead protection areas, and NRD phase areas as of June 28, 2024.*

Priority A Areas: Priority A Areas represent areas of elevated nitrate levels with enhanced management including wellhead protection areas and irrigated lands in phase II or higher areas. Most of these areas currently require establishment of a producer's baseline information and data reporting to NRDs, including nitrogen application rates. NRD crop report data will be used to establish baseline nitrogen application rates for producers in these areas.

Incentive payments in Priority A Areas will be set at \$15 per acre for producers that can demonstrate a reduction in nitrogen fertilizer application rates of the lesser of 40 pounds per acre or 15% of their baseline application rate. **Under no circumstance can**

other nitrogen sources (manure, wastewater, etc.) replace the reduced commercial fertilizer.

Priority B Areas: Priority B Areas represent areas that are not in the Priority A Areas and have acres that are certified to irrigate. To be eligible for participation in NiRIA, producers in Priority B Areas will be required to establish a baseline level of nitrogen application, as established by the NRD, through one or both of the options outlined below.

Option One: Submit all the reporting data required on local NRD phase II or greater locations for the prior 3 growing seasons,

or

Option Two: Complete soil sampling, as established by the NRD, prior to the cropping season for which the incentive payment is requested.

Incentive payments in Priority B Areas will be set at \$12 per acre for producers that can demonstrate a reduction in nitrogen fertilizer application rates of the lesser of 40 pounds per acre or 15% of their baseline application rate. **Under no circumstance can other nitrogen sources (manure, wastewater, etc.) replace the reduced commercial fertilizer.**

Priority C Areas: Priority C Areas encompass all other areas of the state not captured in Priority A or B Area designations. To be eligible for participation in NiRIA producers in these areas will be required to establish a baseline level of nitrogen application, as established by the NRD, through one, or both, of options unlined in Priority B:

Incentive payments in Priority C Areas will be set at \$10 per acre for producers that can demonstrate a reduction in nitrogen fertilizer application rates of the lesser of 40 pounds per acre or 15% of their baseline application rate. **Under no circumstance can other nitrogen sources (manure, wastewater, etc.) replace the reduced commercial fertilizer.**

Approved Product(s) and Practice(s) for Program Enrollment

The method, product, or practice to achieve the nitrogen fertilizer application reduction is at the discretion of the producer, but incentive payments will not be distributed until proper documentation has been submitted, and approved, to the NRD demonstrating the necessary reduction in application rate before January 15 of the following program

year. **Producers must have completed the application process and have been approved for program participation by their local NRD to be eligible for reimbursement.**

Application and Payment

Producers participating in NiRIA must be in good standing with the local NRD rules and regulations. Producers participating will be required to file one application per field. Applications must be filed with the local NRD and receive notification that their application has been approved to be eligible to receive incentive payments. Applications are available at: <https://dnr.nebraska.gov/lb-1368-nitrogen-reduction-incentive-program> and must be submitted to your local NRD prior to January 15 of each year (or the next business day if January 15 falls on a weekend day). Contact your local NRD for submission details.

Each NRD will review and prioritize the applications based on available funding. Methods for application prioritization will be established by each NRD with applicants notified no later than March 15th whether their application has been approved or denied. A higher application ranking will be given to producers who incorporate the new innovative technology into their reduction practices. Those producers implementing new technologies must supply additional information to their NRD including the amount applied and the approved rate.

Documentation to establish the producer's baseline nitrogen application rate, practices that are planned to be used to achieve the application rate reduction, and the current year's nitrogen application rate are required on the application. Incentive payments will be made to participating producers after submitting the necessary documentation to support the decrease in nitrogen application that reflects the lesser of 40 pounds per acre or 15% of their baseline application rate to the NRD. If the producer does not provide documentation on reduction to the NRD by January 15th of the following program year, producer forfeits payment.

Steps to be eligible for NiRIA:

1. Submission of completed application for each field of interest to local NRD prior to January 15th of each program year including:
 - a. Necessary documentation to local NRD, as established by NRD, prior to planting establishing each field's baseline nitrogen application rate:
 - i. Priority A Areas will use previously reported NRD or crop report data.
 - ii. Priority B Areas will need data required on local NRD phase II or greater reports for the prior 3 growing seasons, or complete soil sampling, as established by the NRD, prior to the cropping season for which the incentive payment is requested.

- iii. Priority C Areas will need one, or both, of options unlined in Priority B Areas.
- b. Practices that are planned to be used to achieve the application rate reduction.
 2. NRD notification to producer that application has been approved or denied by March 15th of current program year and clarify needed field documentation.
 3. Prior to January 15th (or next business day if January 15th falls on a holiday or weekend) of next program year, producers must submit all necessary documentation showing the reduction of application on fields, or producer forfeits payments.
 4. If the nitrogen application rate reduction achieves the program goals (reduction equivalent to the lesser of 40 pounds or 15%), payment will be made to the producer by the NRD before January 15th of the following program year.

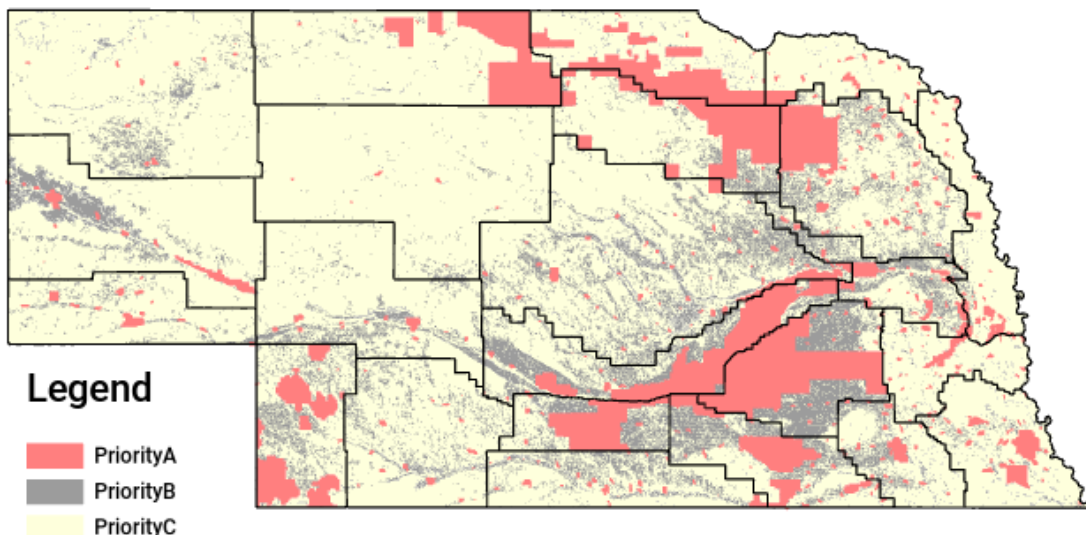


Figure 1. For general purposes only, the current distribution of Priority A, Priority B, and Priority C areas. Priority areas may be updated by each NRD through their rules and regulations. Contact your NRD for questions on which Priority Area you are in.

DRAFT AGREEMENT BETWEEN
THE STATE OF NEBRASKA
DEPARTMENT OF NATURAL RESOURCES AND
LOWER REPUBLICAN NATURAL RESOURCES DISTRICT

This Agreement (“Agreement”) is entered into by and between the Nebraska Department of Natural Resources (“Department”) and the Lower Republican Natural Resources District (“District”), sometimes individually referred to as “Party” and collectively referred to as “Parties.”

WHEREAS, pursuant to the Nitrogen Reduction Incentive Act (“Act”), Neb. Rev. Stat. §§ 2-411 to 2-417 (LB 1368, 2024) the Department is charged with the responsibility of administering the nitrogen reduction incentive program (“Program”); and

WHEREAS, pursuant to the Act, the Department may collaborate with Natural Resources Districts to administer the Program; and

WHEREAS, pursuant to the Act, the Department shall provide a one-time payment for a per-acre incentive, to the District, for any producer who verifies through approved documentation that nitrogen commercial fertilizer rates were reduced by the lesser of forty pounds per acre or fifteen percent; and

WHEREAS, the Legislature has appropriated money from the Nitrogen Reduction Incentive Cash Fund (“Fund”); and

WHEREAS, the District seeks funding for disbursement throughout the District to producers in priority areas who comply with the provisions of Act and other requirements as expressed in the Guidance Document for the Act (“Guidance Document”) located at [INSERT LINK](#), Attachment A, hereby incorporated by reference into this Agreement; and

WHEREAS, the Department determined that the District, as set forth herein, is eligible for such funding under the terms of the Act as expressed in the Guidance Document; and

WHEREAS, the Department awards the District a grant for up to Thirty-Three Thousand Nine Hundred Sixty-Two Dollars and Six Cents (\$33,962.06) to disburse to producers contingent upon compliance with the Program, and continued merit and eligibility for the funding.

NOW, THEREFORE, the Department and the District mutually agree as follows:

1. Term. This Agreement shall be for a term commencing upon its execution and continuing thereafter until March 15, 2026 unless all eligible reimbursements are made prior to that time, or unless the Agreement is:
 - A. Terminated with cause in the event either Party defaults on any of its material obligations or representations under this Agreement. The non-defaulting Party shall notify the other Party in writing, specify in detail the nature and extent of such

breach. If within thirty (30) calendar days after written notice of such default, the defaulting Party fails to remedy the default, this Agreement will terminate.

B. Terminated by the Department, in whole or in part, in the event funding is no longer available. If funding is revoked by the Legislature, the Department may terminate any portions of the Agreement for which funds have become unavailable. The Department will give the District notice of such revocation as soon as possible.

C. Amended by written amendment signed by both Parties.

2. Scope of Agreement.

A. The District shall, through its own efforts, enter into separate agreements for reimbursement with producers in priority areas who comply with the provisions of Program and other requirements as expressed in the Guidance Document, Attachment A, and ensure that that state and federal compliance, accountability, and reporting obligations are met. Such agreements must be entered by March 15, 2025 in order to be eligible for reimbursement from the Department.

B. Reimbursable components are limited to those set forth in the Guidance Document, Attachment A.

C. The District will provide the Department with full access to any data that is collected as a result of, or in conjunction with reimbursements.

D. Nothing in this Agreement, including the receipt of data, creates any additional legal duties, obligations, or liabilities upon the Department, with respect to the operation, monitoring, inspection, and reporting of conditions affecting the safety of dams.

3. Reimbursement.

A. The District agrees to only submit for reimbursement those eligible expenses, as defined in the Guidance Document, Attachment A, that are incurred after March 15, 2025 and in performance of activities necessary to carry out the Act during the term of this Agreement.

B. As a condition for reimbursement under this Agreement, the District must provide to the Department in writing, the following information for each producer agreement, subject to approval by the Department:

1. Contract Number
2. Producer Name

3. Legal Description
4. Acres
5. Crop Type
6. Priority Area
7. Practice/Product
8. Baseline Application (Lbs)
9. Current Application (Lbs)

- C. The total reimbursement amount and payments may not exceed Thirty-Three Thousand Nine Hundred Sixty-Two Dollars and Six Cents (\$33,962.06), and reimbursements shall be limited to amounts approved by the Department. If the District does not enter into individual producer agreements equal to Thirty-Three Thousand Nine Hundred Sixty-Two Dollars and Six Cents (\$33,962.06), the Department may reallocate unobligated funds to other natural resources districts within the Program in order to carry out the Act.
- D. Reimbursement payments shall be made by the Department to the District in the form of a lump sum payment based upon the reimbursement request submission provided to the Department that complies with the terms of this Agreement.
- E. Expense records shall be subject to inspection by the Department and any other agency of the State of Nebraska with responsibility for monitoring progress or auditing records pursuant to this Agreement. The Department shall have the right to audit billings both before and after payment, and payment under this Agreement shall not foreclose the right of the Department to recover excessive or improper payments.
- F. The District, upon payment of the amounts due under this Agreement, releases the Department, its officers and employees, and the State of Nebraska from all liabilities, claims and obligations whatsoever arising from or under this Agreement.

4. Contract Managers.

- A. The Department's Contract Manager is Jesse Bradley. His contact information is:
Jesse Bradley
Nebraska Department of Natural Resources
245 Fallbrook Blvd., Suite 201
Lincoln, NE 68521
Email: jesse.bradley@nebraska.gov
Direct phone: 402-219-1357
- B. The District's Contract Manager is Todd Siel. Their contact information is:
Todd Siel

Lower Republican Natural Resources District
30 North John Street
Alma, NE 68920
Email: tsiel@lnrd.org
Direct Phone: **PHONE NUMBER**

- C. Communications shall be through the respective Contract Managers.
 - D. The District may change its Contract Manager only after receiving written approval from the Department.
5. Independent Contractor.
- A. It is agreed that nothing contained in this Agreement is intended to be or should be construed in any manner as creating or establishing the relationship of partners between the Department and the District, or contractors of the District.
 - B. All claims on behalf of any person arising out of employment or alleged employment (including but not limited to claims of discrimination against the District, its officers or its agents) shall in no way be the responsibility of the Department or the State. The District will hold the Department and the State harmless from any and all such claims. The District personnel and all other persons acting for the District shall not require nor be entitled to any reimbursement, rights or benefits from the Department or the State including but not limited to tenure rights, medical and hospital care, sick and vacation leave, severance pay or retirement benefits.
6. Notices. All notices, requests, demands and other communications hereunder shall be in writing and delivered or mailed, with postage prepaid, to the Contract Managers at the addresses set forth in Section 4 of this Agreement.
7. Binding. This Agreement shall inure to and bind the successors, assigns, and representatives of the Parties, provided, however, this Agreement may not be assigned by either Party without the prior written consent of the other. Neither the Department nor the District intends anyone to be a third-party beneficiary of this Agreement.
8. Entire Agreement/Severability/Waiver. This Agreement is the entire agreement between the Parties hereto; no representations, inducements, promises or agreements, oral or other, between the Parties not embodied herein shall be of any force or effect. In the event any provision of this Agreement shall be held invalid and unenforceable, the remaining provisions shall be valid and binding upon the Parties. One or more waivers by either Party of any provision, term, condition, or covenant shall not be construed by the other Party as a waiver of a subsequent breach of the same by the other Party.

9. Amendment of Agreement. This Agreement may be amended only by a written instrument signed by the Department and the District.
10. Attachments. If there are any terms and conditions contained in any Attachment hereto which are inconsistent with the terms and conditions contained in this Agreement, the terms and conditions of the Attachments shall be construed to conform to the terms of this Agreement unless specifically expressed in a writing signed by the Parties.
11. Prevailing Law. This Agreement is governed by the laws of the State of Nebraska including the State Contract Claims Act, Neb. Rev. Stat. §§ 81-8,302 through 81-8,306.
12. Indemnification. Neither the Department nor the State of Nebraska shall be liable for any damage or compensation payable with respect to or in consequence of any accident or injury to any workman or other person in the employment of the District that would be covered by worker's compensation insurance, liability insurance, or otherwise, save and except an accident or injury resulting from an intentional act of the Department. The District shall indemnify, defend, and hold harmless the Department and the State of Nebraska against all such damages, compensation, and against all claims, proceedings, costs, charges, attorney's fees, and expenses whatsoever in respect thereof or in relation thereof. The District shall indemnify the Department and the State of Nebraska for any damages, claims or liability to the extent caused by the Recipient's negligent acts, errors or omissions arising out of the performance of professional services under this Agreement. The District expressly waives all statutory or common law defenses, including but not limited to those under Workers' Compensation, Contribution, Comparative Fault or similar statutes or legal principles to the extent said defenses are inconsistent with or would defeat the purpose of the indemnification under this section.
13. Drug Free Workplace Policy. The District certifies that it maintains a drug free workplace environment to ensure workers safety and workplace integrity and agrees to provide a copy of its drug free workplace policy at any time upon request by the Department.
14. Technology Access. The District agrees to ensure compliance with Nebraska Access Technology Standards. See website at: <http://nitc.nebraska.gov/standards/2-101.pdf>. In the event that the State's technology access standards change during the term of the Contract, the Department may create an amendment to the Agreement to ensure that it complies with the changed standard. If the amendment causes any changes in costs to the District, the costs must be mutually agreed on by both Parties in order for such costs to be binding upon the parties.
15. Fair Employment Practices. The District agrees to ensure compliance with the Nebraska Fair Employment Practice Act which prohibits contractors of the State of Nebraska, and their subcontractors, from discriminating against any employee or applicant for

employment, with respect to hire, tenure, terms, conditions or privileges of employment because of race, color, religion, sex, disability, or national origin, Neb. Rev. Stat. §§ 48-1101 through 48-1125.

16. Worker Eligibility Status Requirements. The District is required and hereby agrees to use a federal immigration verification system to determine the work eligibility status of any new employees paid with proceeds of this Agreement that are physically performing services within the State of Nebraska. The District understands and agrees that lawful presence in the United States is required for such employment and that it may be disqualified or the contract terminated if such lawful presence cannot be verified as required by Neb. Rev. Stat. § 4-108. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324a, known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.
17. Compliance with All Laws and Ordinances. The District covenants that it does and shall at all times pertinent to this Agreement comply with all state, federal, and local laws, ordinances, and regulations including but not limited to corporate registrations, payment of taxes and registration required for payment of taxes, acquisition and payment for permits, licenses and approvals necessary for this Agreement.
18. Audit Requirements. All District's books, records, and documents relating to work performed or monies received under the Agreement shall be subject to audit at any reasonable time after reasonable notice by the Department. The District shall maintain all these records for a period of five (5) full years from the date of final payment, or until all issues related to an audit, litigation or other action are resolved, whichever is longer. All records shall be maintained in accordance with generally accepted accounting principles.
19. Audit by Office of State Auditor. Any public or private non-profit entity or political subdivision of the state serving as the recipient or sub-recipient of funds under this Agreement, except for an individual person, is subject to audit by the Office of State Auditor and must comply with requests for any information or records within three business days after the actual receipt of the request pursuant to Neb. Rev. Stat. §§ 84-304(4)(a) and 50-1213(2).

IN WITNESS WHEREOF, the Parties have executed this Agreement on the date last stated below.

Lower Republican Natural Resources District

By: Todd Siel, General Manager
Lower Republican Natural Resources District
30 North John Street
Alma, NE 68920

_____ Date _____

Nebraska Department of Natural Resources

By: Jesse Bradley, P.G., Interim Director
Department of Natural Resources
245 Fallbrook Boulevard, Suite 201
Lincoln, NE 68521

_____ Date _____

DRAFT

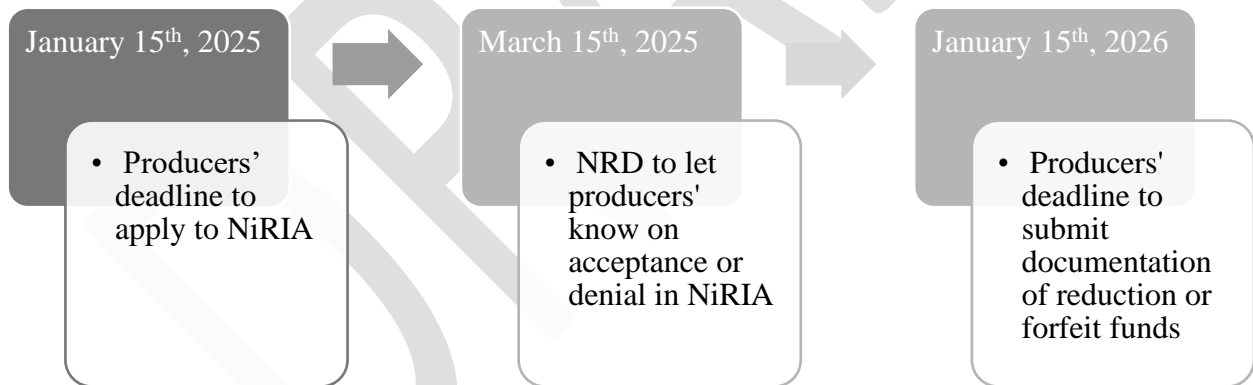
Additional NiRIA Information for NRDs

9/18/2024

NRD Information to be provided to NeDNR for incentive payment located in an Excel:

- NRD Name
- Date
- Contract Number * (*as established by NRD*)
- Producer Name
- Legal Description
- Acres
- Crop Type
- Priority Area
- Practice/Product
- Baseline Application (Lbs.)
- Current Application (Lbs.)

Important Dates:



Money for NRDs:

NRD	PriorityAB_Land	50Percent_Land	NRD Total
Lower Republican	12,222.93	21,739.13	\$ 33,962.06
Tri-Basin	26,979.99	21,739.13	\$ 48,719.12
Little Blue	34,331.81	21,739.13	\$ 56,070.94
Lower Big Blue	9,415.70	21,739.13	\$ 31,154.83
Nemaha	8,796.39	21,739.13	\$ 30,535.52
Middle Republican	10,317.47	21,739.13	\$ 32,056.60
Upper Republican	27,275.89	21,739.13	\$ 49,015.02
Lower Platte South	4,350.51	21,739.13	\$ 26,089.64
Upper Big Blue	73,392.44	21,739.13	\$ 95,131.57
Central Platte	54,752.66	21,739.13	\$ 76,491.79
South Platte	6,222.34	21,739.13	\$ 27,961.47
Twin Platte	11,234.87	21,739.13	\$ 32,974.00
Lower Platte North	16,319.60	21,739.13	\$ 38,058.73
Lower Loup	42,236.27	21,739.13	\$ 63,975.40
North Platte	17,829.23	21,739.13	\$ 39,568.36
Upper Loup	2,555.89	21,739.13	\$ 24,295.02
Papio-Missouri River	4,277.88	21,739.13	\$ 26,017.01
Lower Elkhorn	34,890.45	21,739.13	\$ 56,629.58
Upper Elkhorn	34,114.77	21,739.13	\$ 55,853.90
Lewis & Clark	9,430.24	21,739.13	\$ 31,169.37
Lower Niobrara	24,916.36	21,739.13	\$ 46,655.49
Middle Niobrara	24,845.89	21,739.13	\$ 46,585.02
Upper Niobrara-White	9,290.44	21,739.13	\$ 31,029.57
Total	\$ 500,000.00	\$ 499,999.99	\$ 999,999.99

Total funding currently available for the program is capped at \$1 million. Each NRD will currently receive half the \$1 million and then a separated allotted amount on top of that based on Priority A and B Areas. This table was created and reviewed with feedback from the NRD Managers Water Resources Subcommittee. Funding not utilized by NRD will be reallocated to a pool for those NRDs with unmet applications.

Nitrogen Reduction Incentive Act (NiRIA) Program Application

Name of Producer: _____

Primary Contact: _____

Primary Contact Phone Number: _____

Primary Contact Email (if available): _____

Name of Natural Resources District (NRD): _____

Are you already enrolled in a federal nutrient management plan? No Yes

If yes, list what program(s) _____

Type of Crop: Corn Sugar Beet Potato

Legal Description (Submit one application per field): _____

Total Acres to Be Enrolled in this field (Limit of 280 acres): _____ Average Yield: _____

Crop Year: _____

Will you apply manure or lagoon water to this field? Yes No

If yes, attach documentation with the known amount of nitrogen in manure or lagoon water.

Do you apply nitrogen in the fall? Yes No

Identify the practice(s)/ product(s) you plan to implement to achieve the 40lbs or 15% reduction of commercial fertilizer by checking a box below. *Note that the below options do not represent a ranked list and practices/products are subject to individual NRD approval.

- Reduction in Nitrogen Application
- Implementation of Biological Nutrition (Example: *Proven40*)
- Implementation of a Nitrogen Use Efficiency Technology (Example: *N-Time*)
- Implementation of a Nitrogen Stabilizer (Example: *Agrotain*)
- Other Please Describe _____

Select type of documentation that will be used to determine baseline and to evaluate nitrogen reduction:

- NRD or producer crop reports (Priority A Areas)
- Submit all data required on local NRD phase reports for the prior 3 growing seasons (Priority B or C Areas)
- Complete soil sampling, as established by the NRD, prior to the cropping season (Priority B or C Areas)

*Please note that individual NRDs may require additional information.

Applicant Signature (Receiving 1099): _____ Date: _____

NRD Signature: _____ Date: _____



Nebraska's Groundwater Irrigated Acres – 2024

State Statute 46-702 states:

The Legislature finds that ownership of water is held by the state for the benefit of its citizens, that ground water is one of the most valuable natural resources in the state, and that an adequate supply of ground water is essential to the general welfare of the citizens of this state and to the present and future development of agriculture in the state. The Legislature recognizes its duty to define broad policy goals concerning the utilization and management of ground water and to ensure local implementation of those goals. The Legislature also finds that natural resources districts have the legal authority to regulate certain activities and, except as otherwise specifically provided by statute, as local entities are the preferred regulators of activities which may contribute to ground water depletion.

As part of the management scheme; Natural Resources Districts (NRDs) are required to prepare, for approval, a plan that spells out groundwater management objectives to address both quantity and quality. Plans will identify thresholds, that if met will result in regulatory or other action. Said thresholds are codified in NRD rules and regulations. Per state statute 46-739 actions may include;

- Allocation of amount of groundwater that may be withdrawn
- Adoption of a rotation system of groundwater use
- Well spacing requirements
- Required measurement devices (i.e. flow meters)
- A reduction in irrigated acres
- Limit or prevent the expansion of irrigated acres
- A moratorium on new wells or uses

It should be noted, the above list represents some of the regulatory actions that may be taken. Each NRD retains the option to adopt any other reasonable rules and regulations, as needed to address local conditions.

Groundwater supplies and use vary across the state as does the climate and these factors impact how groundwater is utilized. Each NRD has developed the Groundwater Management Plan, monitoring plan and accompanying rules and regulation to specifically address the local conditions.

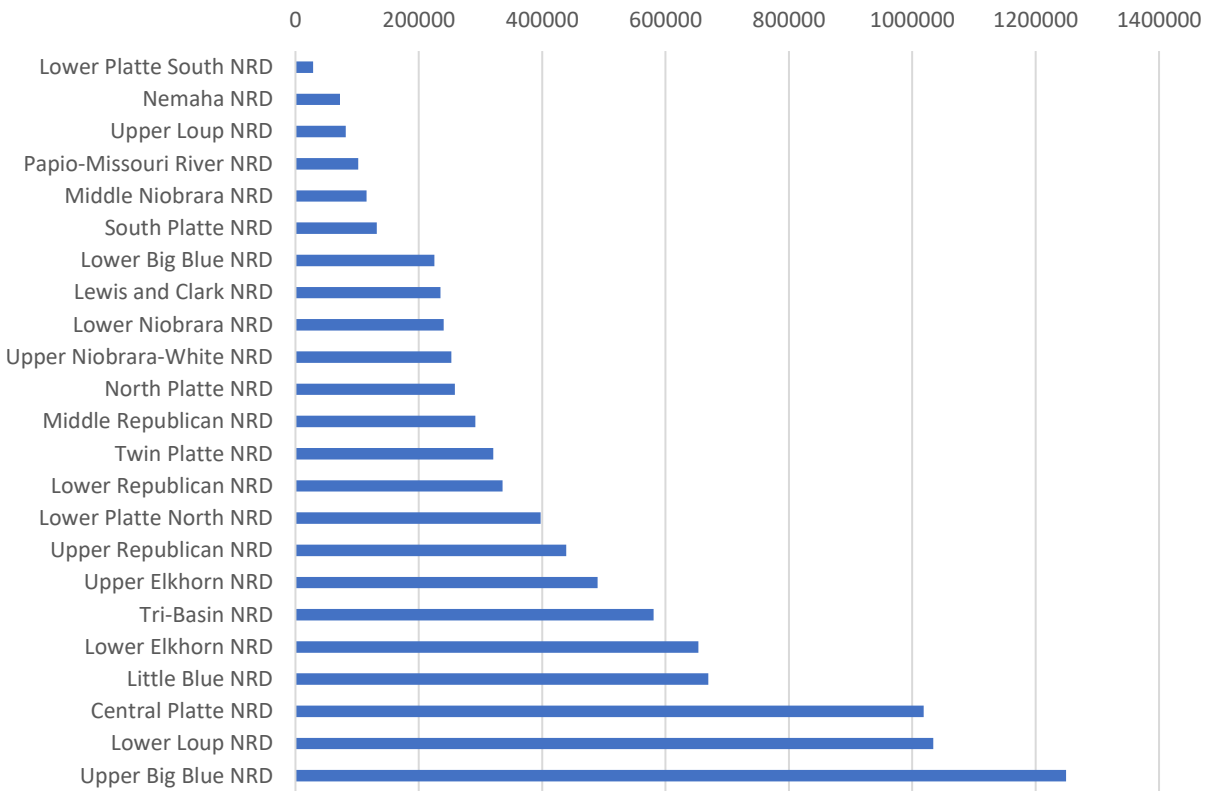
The following is a summary of groundwater irrigated acres in Nebraska along with some of the management actions that have been implemented. The purpose of this document is to provide a general overview of the groundwater irrigated acres in Nebraska. Information on local rules, regulations and information can be obtained from individual NRDs. To find an NRD go to <https://www.nrdnet.org/nrds/find-your-nrd>.

Groundwater Irrigated Acres in the State of Nebraska-2024

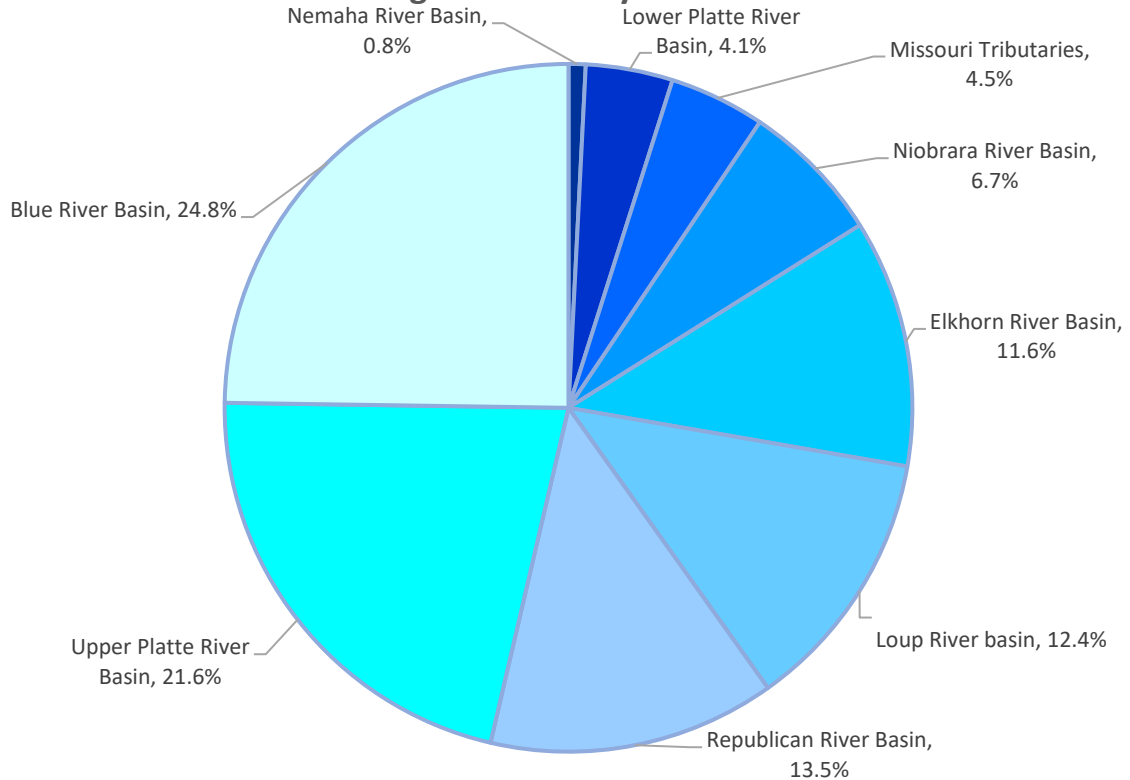
Data submitted from Nebraska's 23 Natural Resources Districts

	Percent of total GW Irrigated	
<i>By NRD</i>	Acres	Acres
Lower Platte South NRD	28532	0.3%
Nemaha NRD	72104	0.8%
Upper Loup NRD	81432	0.9%
Papio-Missouri River NRD	101612	1.1%
Middle Niobrara NRD	115271	1.3%
South Platte NRD	131818	1.4%
Lower Big Blue NRD	225280	2.4%
Lewis and Clark NRD	235106	2.5%
Lower Niobrara NRD	240231	2.6%
Upper Niobrara-White NRD	252477	2.7%
North Platte NRD	258288	2.8%
Middle Republican NRD	291599	3.2%
Twin Platte NRD	320826	3.5%
Lower Republican NRD	335552	3.6%
Lower Platte North NRD	397602	4.3%
Upper Republican NRD	439055	4.8%
Upper Elkhorn NRD	489970	5.3%
Tri-Basin NRD	580520	6.3%
Lower Elkhorn NRD	653424	7.1%
Little Blue NRD	669215	7.3%
Central Platte NRD	1018263	11.0%
Lower Loup NRD	1034032	11.2%
Upper Big Blue NRD	1249195	13.5%
Total	9,221,403	
<i>Groundwater Irrigated Acres by River Basin</i>		
Nemaha River Basin	73956	0.8%
Lower Platte River Basin	377344	4.1%
Missouri Tributaries	414936	4.5%
Niobrara River Basin	617325	6.7%
Elkhorn River Basin	1073285	11.6%
Loup River basin	1145969	12.4%
Republican River Basin	1243989	13.5%
Upper Platte River Basin	1990591	21.6%
Blue River basin	2284008	24.8%
Total	9,221,403	
<i>By Management Action</i>		
Over Appropriate Area of Nebraska	807,323	8.8%
Fully Appropriated Area of Nebraska	2,785,240	30.2%
Groundwater Allocations in Place	1,690,472	18.3%
Acres Retired or Banked	54,498	0.6%
Total Managed/Restricted Acres	5,337,533	

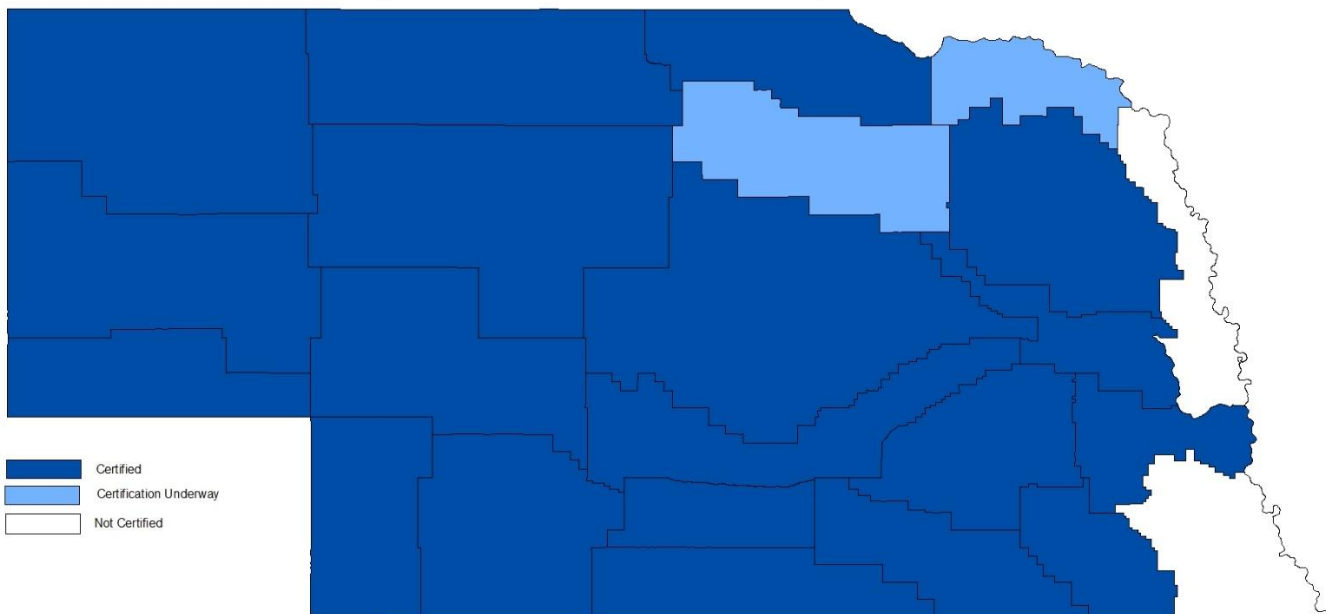
Groundwater Irrigated Acres by Natural Resources District 2024



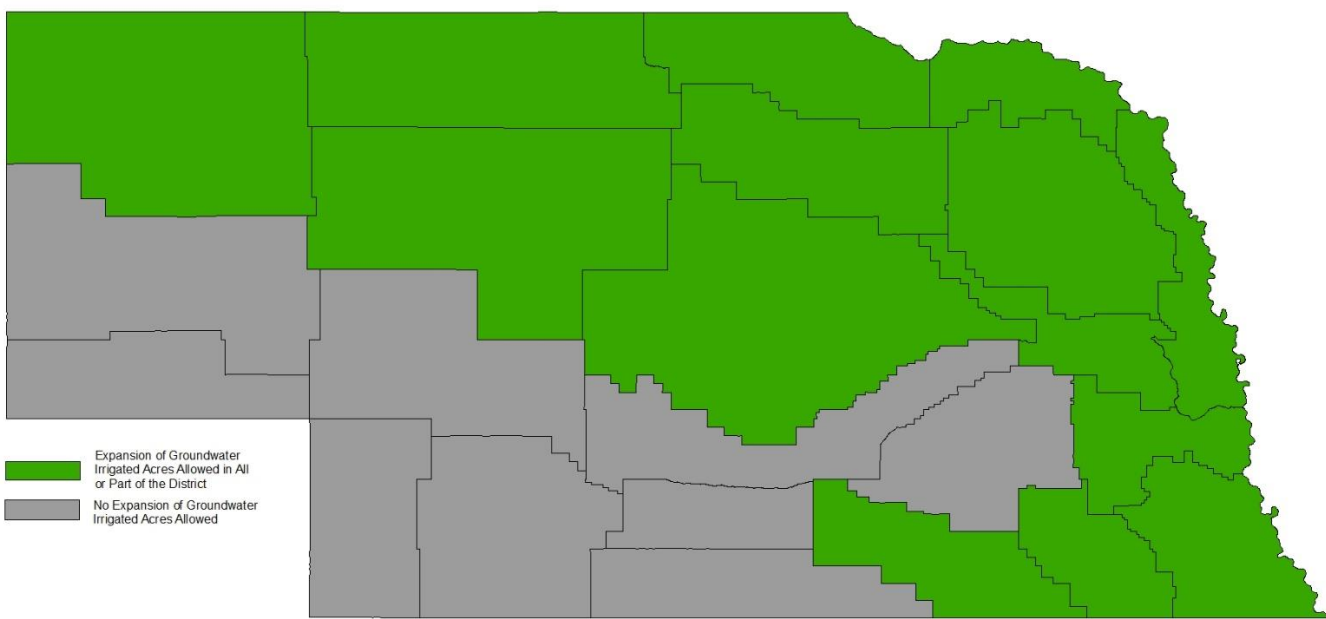
Groundwater Irrigated Acres by River Basin - 2024



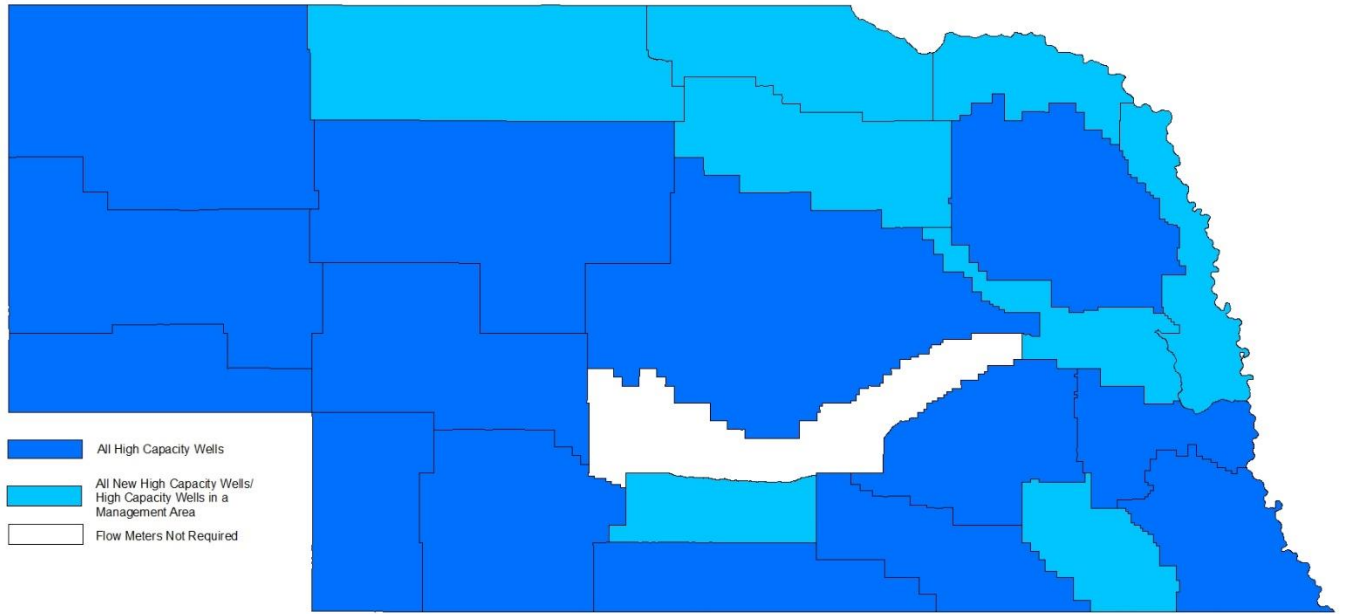
Groundwater Irrigated Acre Certification Status by NRD - 2024



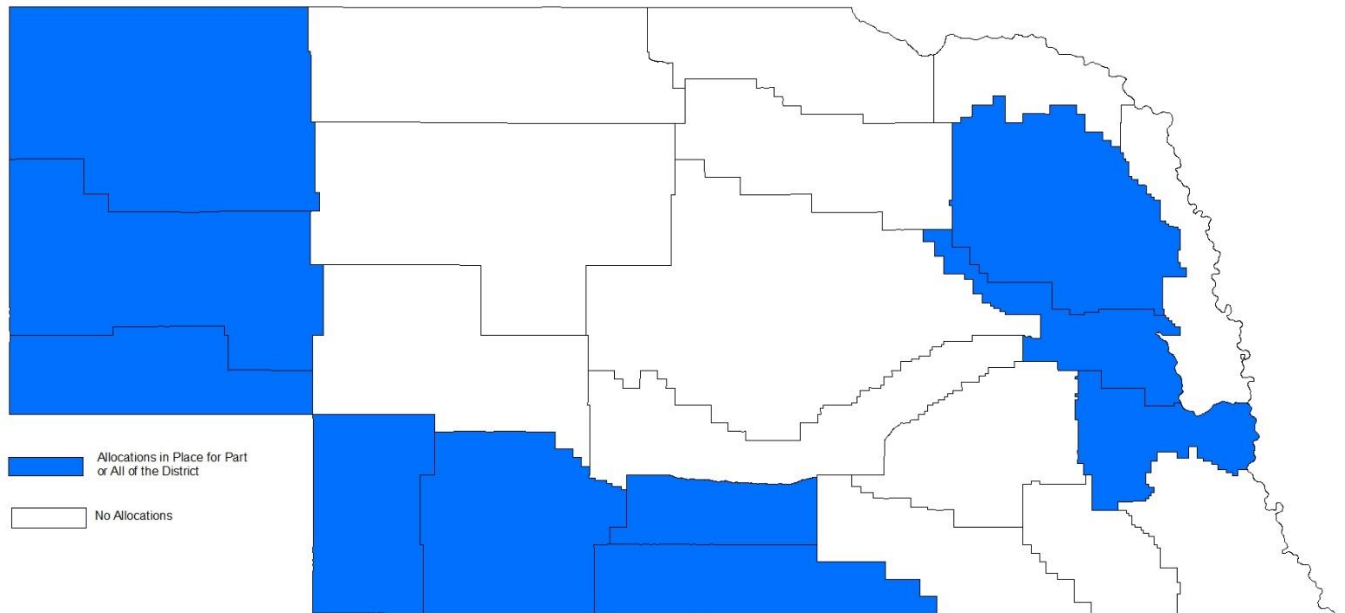
Groundwater Irrigated Acre Expansion Status by NRD - 2024



Groundwater Irrigated Acre Flow Meter Status by NRD - 2024



Groundwater Irrigated Acre Allocation Status by NRD - 2024



NE Nitrate in drinking Water Study Update – Bridger Corkill, NDEE

The Nebraska Department of Environment and Energy has been conducting a vast study of the state's drinking water for nitrate contamination. NDEE is the enforcer of the Safe Drinking Water Act, which only applies to public systems, not private domestic wells. They have been sending out free sample test kits to private domestic well owners that would want to voluntarily take part in their study. With this data, they are making a Nitrate Decision Tool and a Private Domestic Well Owner GIS Risk Assessment Tool. There is also a Reverse Osmosis System Tax Credit Act at play right now that could help assist well owners with installing an RO machine. This act considers nitrates, uranium, and PFAs.

A Year-Round Systems Approach to Water and nitrogen Management: Insights from Central Nebraska Farmer Irrigation Practices – Steve Melvin, UNL Extension

UNL extension combined data from 6 years of managing nitrogen and irrigation within the Upper Big Blue NRD. Their studies found that improper use of either nitrogen or irrigation reduced crop yields, whether it being applying too much of either or not enough. The goal is to figure out how much is too much for reducing the environmental harm. The big focus was the tendency of farmers to over-irrigate in the late season. Many farmers put a lot more water on their fields at the end of the year than needed, resulting in nitrogen flushing into the groundwater while cutting yields.

Daryl's Comments: This study showed 13 inches of water were received from September – April. The Silty loam soils can only hold 5.5 inches of water in the top 3 feet. Managing the water nutrients during the offseason is a concern, which cover crops could be beneficial.

Storms, Stats, and Calibration: What's the Big Deal? – Houston Engineering

Hydrology and hydraulics modeling is a crucial part of managing flooding within NRD districts. It's easy to get lost in the numbers and to not seek out the actual application of the model with real events in the past, present, or the future. There are many different means of calibrating models, but the best form of calibration is by testing the model against previous and current events of storms. Go out into the watershed and do infiltration tests. Go to locals within the watershed and ask them about flooding events and how high the water actually got.

Fertigation Field Trials: What's New? – Jackson Stansell, Sentinel Fertigation

Sentinel Fertigation founded a software called N-Time that uses satellite imagery and sensors to detect early nitrogen demand. This can be used to give producers real time fertigation or Y-drop prescriptions that spoon feed the crop nitrogen when it's needed. This ensures that crops get enough nitrogen while minimizing the nitrogen that is left over. Ultimately, this will decrease nitrogen leaching. N-Time software has results of getting fields down to 0.5-0.7 lbs N/bu corn yield. You can't argue with those results.

Bridging Ecology and Engineering: Glacier Creek Project – Amanda Grint: PMRNRD

The Pappia Missouri River NRD has been seeking to follow the wetland and stream replacement guidelines within their district. Whenever development destroys a given amount of stream and wetland ecosystems, the same amount needs to be replaced. The Glacier Creek watershed was an agricultural watershed that has been seeing a lot of development move into the area. The PMRNRD and UNO bought some of the land within this watershed and did a land, stream, and wetland restoration. Education and research are now conducted within this rec area. The PMRNRD also sells wetland and stream credits to developers to offset the streams and wetlands they destroy.

Daryl's Sessions

Sustainable Solutions for CAFOs – Russ Vering, Vironment, Inc

This session explained a demonstration on managing swine manure more efficiently. They have found out that flushing manure every 7-10 days then heating the manure, collected the dry material and recycle the water made these units 97% efficient. If the unit is flushed regularly instead of every 6-12 months the fertility is higher for crop use.

Updates on the Resilient Soil Act and the Nitrogen Reduction Act – Alex Davis, NeDNR

Updates on how this program will operate.

Nebraska NRCS Soil Health Program & Scientific Approach to Addressing Woody Encroachment – Nathan Mueller and Britt Weiser

Nathan talked about soil health programs and Britt showed some projects on controlling cedar trees.

BID TABULATION

10/3/2024 Project No. 018-34230

2:00 p.m.

Lower Platte North NRD
 Wahoo Creek Watershed Sites 26A, 26B & 27
 Sauder County, Nebraska



CONTRACTOR				Collins		GE		Pruss		Thompson	
Item No.	Description	Unit	Qty.	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
SITE 26A											
1	Mobilization	LS	1	\$63,400.00	\$63,400.00	\$60,256.00	\$60,256.00	\$98,327.00	\$98,327.00	\$50,000.00	\$50,000.00
2	Construction Staking	LS	1	13,579.00	\$13,579.00	21,000.00	\$21,000.00	11,737.00	\$11,737.00	12,000.00	\$12,000.00
3	Construction Entrance	EA	1	3,032.00	\$3,032.00	4,000.00	\$4,000.00	2,500.00	\$2,500.00	2,625.00	\$2,625.00
4	Dewatering	LS	1	1,118.00	\$1,118.00	15,000.00	\$15,000.00	10,000.00	\$10,000.00	15,000.00	\$15,000.00
5	General Clearing & Grubbing	AC	12	3,018.00	\$36,216.00	4,000.00	\$48,000.00	4,150.00	\$49,800.00	2,900.00	\$34,800.00
6	Tree Removal	AG	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7	Earthwork Fill (at 1.2 Compaction)	CY	86,720	4.10	\$355,552.00	5.25	\$455,280.00	4.82	\$417,990.40	3.90	\$338,208.00
8	Earthwork Cut and Spoil	CY	13,543	4.20	\$56,880.60	4.35	\$58,912.05	5.00	\$67,715.00	4.00	\$54,172.00
9	Aggregate 47B Fine	TN	1,047	54.90	\$57,480.30	24.00	\$25,128.00	33.83	\$35,420.01	34.00	\$35,598.00
10	1" Washed Aggregate	TN	8	124.30	\$994.40	60.00	\$480.00	91.66	\$733.28	105.00	\$840.00
11	C33 #8 Aggregate	TN	200	\$105.80	\$21,160.00	68.00	\$13,600.00	62.66	\$12,532.00	55.00	\$11,000.00
12	Class B Riprap	TN	4,273	101.20	\$432,427.60	100.00	\$427,300.00	84.80	\$362,350.40	90.00	\$384,570.00
13	3" Crushed Aggregate	TN	998	47.90	\$47,804.20	61.62	\$61,496.76	49.86	\$49,760.28	45.00	\$44,910.00
14	6" Perforated Dual Wall PVC	LF	1,022	73.10	\$74,708.20	31.00	\$31,682.00	42.02	\$42,944.44	23.00	\$23,506.00
15	8" Galvanized Steel Pipe	LF	90	69.50	\$6,255.00	126.00	\$11,340.00	66.09	\$5,948.10	25.00	\$2,250.00
16	24" RCPP Principal Spillway	LF	177	606.00	\$107,262.00	1,200.00	\$212,400.00	569.25	\$100,757.25	550.00	\$97,350.00
17	Principal Spillway Pipe Supports	EA	2	7,193.00	\$14,386.00	1,432.00	\$2,864.00	4,140.00	\$8,280.00	4,000.00	\$8,000.00
18	Structural Concrete (Class 4000)	CY	29.1	1,785.00	\$51,943.50	1,121.00	\$32,621.10	2,070.00	\$60,237.00	2,000.00	\$58,200.00
19	Reinforcing Steel	LB	5,320	3.90	\$20,748.00	2.50	\$13,300.00	2.59	\$13,778.80	2.50	\$13,300.00
20	Metal Fabrication	LS	1	18,299.00	\$18,299.00	11,000.00	\$11,000.00	11,385.00	\$11,385.00	11,000.00	\$11,000.00
21	Sheet Pile Headwall	EA	3	1,671.00	\$5,013.00	2,200.00	\$6,600.00	1,600.00	\$4,800.00	1,700.00	\$5,100.00
22	18" CCP Low Stage Inlet Pipe	LF	24	115.00	\$2,760.00	69.00	\$1,656.00	77.63	\$1,863.12	75.00	\$1,800.00
23	18" Concrete Trash Rack	EA	1	2,076.00	\$2,076.00	12,000.00	\$12,000.00	3,105.00	\$3,105.00	3,000.00	\$3,000.00
24	12" PVC Drawdown Pipe	LF	53	109.00	\$5,777.00	55.00	\$2,915.00	62.10	\$3,291.30	60.00	\$3,180.00
25	12" Bar Trash Rack	EA	1	345.00	\$345.00	1,510.20	\$1,510.20	414.00	\$414.00	400.00	\$400.00
26	12" Line Gate	EA	1	33,305.00	\$33,305.00	29,000.00	\$29,000.00	31,050.00	\$31,050.00	30,000.00	\$30,000.00
27	Fence Removal (as Directed by Engineer)	LF	2,300	1.10	\$2,530.00	5.00	\$11,500.00	2.50	\$5,750.00	1.00	\$2,300.00
28	Fence Placement (as Directed by Engineer)	LF	1,420	13.40	\$19,028.00	15.00	\$21,300.00	6.50	\$9,230.00	8.00	\$11,360.00
29	Gate	EA	2	894.00	\$1,788.00	1,100.00	\$2,200.00	1,242.00	\$2,484.00	650.00	\$1,300.00
30	Brass Cap Monuments	EA	2	1,431.00	\$2,862.00	600.00	\$1,200.00	828.00	\$1,656.00	1,300.00	\$2,600.00
31	Seeding	AC	7.9	2,543.00	\$20,089.70	2,772.00	\$21,898.80	2,329.00	\$18,399.10	2,400.00	\$18,960.00
32	Wattles	LF	2,960	4.40	\$13,024.00	4.85	\$14,356.00	4.04	\$11,958.40	4.00	\$11,840.00
33	Permanent Piezometer (with Bollards)	EA	3	8,722.00	\$26,166.00	12,200.00	\$36,600.00	8,200.00	\$24,600.00	8,000.00	\$24,000.00
34	Settlement Plate	EA	4	3,378.00	\$13,512.00	12,000.00	\$48,000.00	3,933.00	\$15,732.00	2,500.00	\$10,000.00
35	Type B Diversion	LF	1,100	2.20	\$2,420.00	2.50	\$2,750.00	2.50	\$2,750.00	2.40	\$2,640.00
36	Drain Tile Removal (as Directed by Engineer)	LF	100	5.60	\$560.00	4.95	\$495.00	5.00	\$500.00	5.00	\$500.00
37	Drain Tile Placement (as Directed by Engineer)	LF	100	23.50	\$2,350.00	9.00	\$900.00	35.00	\$3,500.00	10.00	\$1,000.00
38	Septic Tank and Lateral Field, Abandon and Reconstruct	EA	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	Quality Control Inspection	LS	1	500.00	\$500.00	60,706.29	\$60,706.29	16,715.00	\$16,715.00	6,500.00	\$6,500.00
40	Geotextile Filter Fabric	SY	150	4.80	\$720.00	5.15	\$772.50	13.10	\$1,965.00	12.00	\$1,800.00
TOTAL SITE 26A					1,538,071.50		1,782,019.70		1,521,958.88		1,335,609.00

BID TABULATION

10/3/2024 Project No. 018-34230

2:00 p.m.

Lower Platte North NRD
 Wahoo Creek Watershed Sites 26A, 26B & 27
 Saunder County, Nebraska



CONTRACTOR				Collins		GE		Pruss		Thompson	
Item No.	Description	Unit	Qty.	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
SITE 26B											
1	Mobilization	LS	1	57,990.00	\$57,990.00	71,960.00	\$71,960.00	100,797.90	\$100,797.90	50,000.00	\$50,000.00
2	Construction Staking	LS	1	12,852.00	\$12,852.00	21,000.00	\$21,000.00	11,504.00	\$11,504.00	12,000.00	\$12,000.00
3	Construction Entrance	EA	1	3,032.00	\$3,032.00	4,000.00	\$4,000.00	2,500.00	\$2,500.00	2,560.00	\$2,560.00
4	Dewatering	LS	1	1,118.00	\$1,118.00	15,000.00	\$15,000.00	10,000.00	\$10,000.00	15,000.00	\$15,000.00
5	General Clearing & Grubbing	AC	15	2,123.00	\$31,845.00	4,000.00	\$60,000.00	2,300.00	\$34,500.00	2,000.00	\$30,000.00
6	Tree Removal	AG	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7	Earthwork Fill (at 1.2 Compaction)	CY	77,628	3.90	\$302,749.20	5.25	\$407,547.00	4.52	\$350,878.56	3.70	\$287,223.60
8	Earthwork Cut and Spoil	CY	2,946	4.20	\$12,373.20	4.35	\$12,815.10	7.00	\$20,622.00	4.00	\$11,784.00
9	Aggregate 47B Fine	TN	814	54.90	\$44,688.60	24.00	\$19,536.00	33.83	\$27,537.62	34.00	\$27,676.00
10	1" Washed Aggregate	TN	4	124.30	\$497.20	60.00	\$240.00	91.66	\$366.64	210.00	\$840.00
11	C33 #8 Aggregate	TN	205	105.80	\$21,689.00	68.00	\$13,940.00	62.66	\$12,845.30	55.00	\$11,275.00
12	Class B Riprap	TN	4,888	101.20	\$494,665.60	100.00	\$488,800.00	84.80	\$414,502.40	90.00	\$439,920.00
13	3" Crushed Aggregate	TN	855	47.90	\$40,954.50	61.61	\$52,676.55	49.86	\$42,630.30	45.00	\$38,475.00
14	6" Perforated Dual Wall PVC	LF	961	74.60	\$71,690.60	31.00	\$29,791.00	42.80	\$41,130.80	23.00	\$22,103.00
15	8" Galvanized Steel Pipe	LF	90	69.50	\$6,255.00	126.00	\$11,340.00	66.09	\$5,948.10	25.00	\$2,250.00
16	24" RCPP Principal Spillway	LF	177	606.00	\$107,262.00	1,200.00	\$212,400.00	569.25	\$100,757.25	550.00	\$97,350.00
17	Principal Spillway Pipe Supports	EA	2	7,193.00	\$14,386.00	1,432.00	\$2,864.00	4,140.00	\$8,280.00	4,000.00	\$8,000.00
18	Structural Concrete (Class 4000)	CY	22.7	1,789.00	\$40,610.30	1,255.00	\$28,488.50	2,225.25	\$50,513.18	2,150.00	\$48,805.00
19	Reinforcing Steel	LB	4,285	3.90	\$16,711.50	2.35	\$10,069.75	2.59	\$11,098.15	2.50	\$10,712.50
20	Metal Fabrication	LS	1	18,299.00	\$18,299.00	11,000.00	\$11,000.00	11,385.00	\$11,385.00	11,000.00	\$11,000.00
21	Sheet Pile Headwall	EA	3	1,671.00	\$5,013.00	2,200.00	\$6,600.00	1,600.00	\$4,800.00	1,700.00	\$5,100.00
22	18" CCP Low Stage Inlet Pipe	LF	24	115.00	\$2,760.00	69.00	\$1,656.00	77.63	\$1,863.12	75.00	\$1,800.00
23	18" Concrete Trash Rack	EA	1	2,076.00	\$2,076.00	12,000.00	\$12,000.00	3,208.50	\$3,208.50	3,100.00	\$3,100.00
24	12" PVC Drawdown Pipe	LF	64	101.00	\$6,464.00	55.00	\$3,520.00	62.10	\$3,974.40	60.00	\$3,840.00
25	12" Bar Trash Rack	EA	1	345.00	\$345.00	1,510.20	\$1,510.20	414.00	\$414.00	400.00	\$400.00
26	12" Line Gate	EA	1	33,239.00	\$33,239.00	29,000.00	\$29,000.00	31,050.00	\$31,050.00	30,000.00	\$30,000.00
27	Fence Removal	LF	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28	Fence Placement	LF	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	Gate	EA	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30	Brass Cap Monuments	EA	2	1,431.00	\$2,862.00	600.00	\$1,200.00	828.00	\$1,656.00	1,300.00	\$2,600.00
31	Seeding	AC	12.5	2,543.00	\$31,787.50	2,772.00	\$34,650.00	2,329.00	\$29,112.50	2,400.00	\$30,000.00
32	Wattles	LF	2,985	4.40	\$13,134.00	4.85	\$14,477.25	4.04	\$12,059.40	4.00	\$11,940.00
33	Permanent Piezometer (with Bollards)	EA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
34	Settlement Plate	EA	4	3,378.00	\$13,512.00	12,200.00	\$48,800.00	3,933.00	\$15,732.00	1,600.00	\$6,400.00
35	Type B Diversion	LF	1,040	2.20	\$2,288.00	2.50	\$2,600.00	2.50	\$2,600.00	2.40	\$2,496.00
36	Drain Tile Removal (as Directed by Engineer)	LF	650	2.20	\$1,430.00	4.95	\$3,217.50	5.00	\$3,250.00	2.00	\$1,300.00
37	Drain Tile Placement (as Directed by Engineer)	LF	100	23.50	\$2,350.00	9.00	\$900.00	35.00	\$3,500.00	26.00	\$2,600.00
38	Septic Tank and Lateral Field, Abandon and Reconstruct	EA	1	20,117.00	\$20,117.00	37,000.00	\$37,000.00	4,500.00	\$4,500.00	13,000.00	\$13,000.00
39	Quality Control Inspection	LS	1	500.00	\$500.00	60,706.33	\$60,706.33	16,715.00	\$16,715.00	6,500.00	\$6,500.00
40	Geotextile Filter Fabric	SY	150	4.80	\$720.00	5.15	\$772.50	13.10	\$1,965.00	12.00	\$1,800.00
TOTAL SITE 26B					1,438,266.20		1,732,077.68		1,394,197.12		1,249,850.10

BID TABULATION

10/3/2024 Project No. 018-34230

2:00 p.m.

Lower Platte North NRD
 Wahoo Creek Watershed Sites 26A, 26B & 27
 Saunder County, Nebraska



CONTRACTOR				Collins		GE		Pruss		Thompson	
Item No.	Description	Unit	Qty.	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
SITE 27											
1	Mobilization	LS	1	64,510.00	\$64,510.00	70,930.40	\$70,930.40	89,151.20	\$89,151.20	80,000.00	\$80,000.00
2	Construction Staking	LS	1	13,579.00	\$13,579.00	21,000.00	\$21,000.00	11,970.00	\$11,970.00	12,000.00	\$12,000.00
3	Construction Entrance	EA	1	3,032.00	\$3,032.00	4,000.00	\$4,000.00	2,500.00	\$2,500.00	2,650.00	\$2,650.00
4	Dewatering	LS	1	1,118.00	\$1,118.00	15,000.00	\$15,000.00	10,000.00	\$10,000.00	15,000.00	\$15,000.00
5	General Clearing & Grubbing	AC	22	3,185.00	\$70,070.00	4,000.00	\$88,000.00	1,200.00	\$26,400.00	3,000.00	\$66,000.00
6	Tree Removal	AG	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7	Earthwork Fill (at 1.2 Compaction)	CY	93,619	4.10	\$383,837.90	5.25	\$491,499.75	2.94	\$275,239.86	3.90	\$365,114.10
8	Earthwork Cut and Spoil	CY	9,265	4.20	\$38,913.00	4.35	\$40,302.75	5.00	\$46,325.00	4.00	\$37,060.00
9	Aggregate 47B Fine	TN	990	54.90	\$54,351.00	24.00	\$23,760.00	33.83	\$33,491.70	34.00	\$33,660.00
10	1" Washed Aggregate	TN	4	124.30	\$497.20	60.00	\$240.00	91.66	\$366.64	105.00	\$420.00
11	C33 #8 Aggregate	TN	210	105.80	\$22,218.00	68.00	\$14,280.00	62.66	\$13,158.60	55.00	\$11,550.00
12	Class B Riprap	TN	7,829	101.20	\$792,294.80	100.00	\$782,900.00	84.80	\$663,899.20	90.00	\$704,610.00
13	3" Crushed Aggregate	TN	788	47.90	\$37,745.20	61.61	\$48,548.68	49.86	\$39,289.68	45.00	\$35,460.00
14	6" Perforated Dual Wall PVC	LF	964	74.50	\$71,818.00	31.00	\$29,884.00	42.75	\$41,211.00	23.00	\$22,172.00
15	8" Galvanized Steel Pipe	LF	90	69.50	\$6,255.00	126.00	\$11,340.00	66.09	\$5,948.10	25.00	\$2,250.00
16	24" RCPP Principal Spillway	LF	175	606.00	\$106,050.00	1,200.00	\$210,000.00	569.25	\$99,618.75	550.00	\$96,250.00
17	Principal Spillway Pipe Supports	EA	2	7,193.00	\$14,386.00	1,432.00	\$2,864.00	4,140.00	\$8,280.00	4,000.00	\$8,000.00
18	Structural Concrete (Class 4000)	CY	22.7	1,789.00	\$40,610.30	1,255.00	\$28,488.50	2,225.25	\$50,513.18	2,150.00	\$48,805.00
19	Reinforcing Steel	LB	4,465	3.90	\$17,413.50	2.35	\$10,492.75	2.59	\$11,564.35	2.50	\$11,162.50
20	Metal Fabrication	LS	1	18,299.00	\$18,299.00	11,000.00	\$11,000.00	11,385.00	\$11,385.00	11,000.00	\$11,000.00
21	Sheet Pile Headwall	EA	3	1,671.00	\$5,013.00	2,200.00	\$6,600.00	828.00	\$2,484.00	1,700.00	\$5,100.00
22	18" CCP Low Stage Inlet Pipe	LF	24	115.00	\$2,760.00	69.00	\$1,656.00	77.63	\$1,863.12	75.00	\$1,800.00
23	18" Concrete Trash Rack	EA	1	2,076.00	\$2,076.00	12,000.00	\$12,000.00	3,208.50	\$3,208.50	3,100.00	\$3,100.00
24	12" PVC Drawdown Pipe	LF	63	101.00	\$6,363.00	55.00	\$3,465.00	62.10	\$3,912.30	60.00	\$3,780.00
25	12" Bar Trash Rack	EA	1	345.00	\$345.00	1,510.50	\$1,510.50	414.00	\$414.00	400.00	\$400.00
26	12" Line Gate	EA	1	33,048.00	\$33,048.00	29,000.00	\$29,000.00	31,050.00	\$31,050.00	30,000.00	\$30,000.00
27	Fence Removal (as Directed by Engineer)	LF	1,065	1.10	\$1,171.50	6.00	\$6,390.00	2.50	\$2,662.50	1.00	\$1,065.00
28	Fence Placement (as Directed by Engineer)	LF	1,170	16.80	\$19,656.00	18.00	\$21,060.00	6.50	\$7,605.00	10.00	\$11,700.00
29	Gate	EA	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30	Brass Cap Monuments	EA	2	1,431.00	\$2,862.00	600.00	\$1,200.00	828.00	\$1,656.00	1,300.00	\$2,600.00
31	Seeding	AC	18.4	2,543.00	\$46,791.20	2,772.00	\$51,004.80	2,329.00	\$42,853.60	2,400.00	\$44,160.00
32	Wattles	LF	3,735	3.90	\$14,566.50	4.85	\$18,114.75	4.04	\$15,089.40	4.00	\$14,940.00
33	Permanent Piezometer (with Bollards)	EA	3	8,722.00	\$26,166.00	12,200.00	\$36,600.00	8,200.00	\$24,600.00	8,000.00	\$24,000.00
34	Settlement Plate	EA	4	3,378.00	\$13,512.00	12,200.00	\$48,800.00	3,933.00	\$15,732.00	1,800.00	\$7,200.00
35	Type B Diversion	LF	1,402	2.20	\$3,084.40	2.50	\$3,505.00	2.50	\$3,505.00	2.50	\$3,505.00
36	Drain Tile Removal (as Directed by Engineer)	LF	1,500	3.40	\$5,100.00	4.95	\$7,425.00	5.00	\$7,500.00	2.60	\$3,900.00
37	Drain Tile Placement (as Directed by Engineer)	LF	100	23.50	\$2,350.00	9.00	\$900.00	35.00	\$3,500.00	10.00	\$1,000.00
38	Septic Tank and Lateral Field, Abandon and Reconstruct	EA	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	Quality Control Inspection	LS	1	500.00	\$500.00	67,563.00	\$67,563.00	16,785.00	\$16,785.00	6,400.00	\$6,400.00
40	Geotextile Filter Fabric	SY	150	4.80	\$720.00	5.15	\$772.50	13.10	\$1,965.00	10.00	\$1,500.00
TOTAL SITE 27					1,943,082.50		2,222,097.38		1,626,697.68		1,729,313.60
TOTAL SITES 26A, 26B & 27					4,919,420.20		5,736,194.76		4,542,853.67		4,314,772.70

BID TABULATION

10/3/2024 Project No. 018-34230

2:00 p.m.

**Lower Platte North NRD
Wahoo Creek Watershed Sites 26A, 26B & 27
Saunders County, Nebraska**



CONTRACTOR				Collins		GE		Pruss		Thompson	
Item No.	Description	Unit	Qty.	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
Addendum No. 1				X		X		X		X	
Addendum No. 2				X		X		X		X	
Bid Guarantee				X		X		X		X	
Remarks											
						Highlighted amounts are math errors				Highlighted amounts are math errors	
						Site 26A				26B Total	
						Item No. 1 - \$57,899.34				\$1,249,940.10	
						Item No. 13 - \$61,486.78				Site 27	
						26A Total - \$1,779,653.06				Item No. 18 - \$4805.00	
						Total Sites				27 Total - \$1,721,313.60	
						\$5,733,828.12				Total Sites	
						Total Difference				\$4,306,862.70	
						(+\$2,366.64)				Total Difference	
										(+\$7,910.00)	

Progress Report for Wahoo Creek Watershed Dams Sites



Lower Platte North NRD

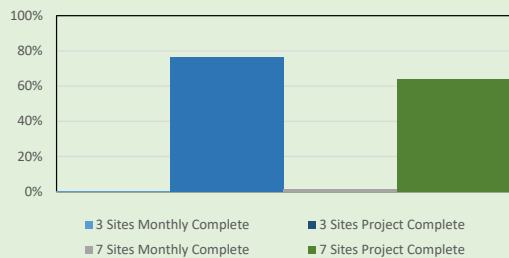
For Work Completed During The Month Of : **September, 2024**
(through 09/07/2024)

Project # 018-3423 Dam Site 26A, 26B, &27 Project Phase	Phase Budget	Billings for Month		Project Total Billings to Date	
		Current Earned/Billings	% Completed This Month	JTD Earned/Billings	% Completed Overall
010 - Project Management/Meetings	\$ 25,709	\$ 2,860.91	11.1%	\$ 19,163.61	74.5%
020 - Geotechnical Engineering	\$ 224,493		0.0%	\$ 226,775.48	101.0%
030 - Dam Design	\$ 184,885		0.0%	\$ 199,168.83	107.7%
040 - Permitting	\$ 86,634		0.0%	\$ 60,884.18	70.3%
050 - Survey and Legal Descriptions	\$ 11,142		0.0%	\$ 23,636.47	212.1%
060 - Community/Public Participation	\$ -			\$ -	
070 - Construction Services	\$ 171,962		0.0%	\$ 1,590.75	0.9%
090-Tree Clearing Bidding and Enviro	\$ 11,554		0.0%	\$ 11,642.75	100.8%
100- Additional Easement Documents	\$ 5,085		0.0%	\$ 5,144.49	101.2%
110-Additional 90% Review	\$ 9,930		0.0%	\$ 9,911.40	99.8%
3 Sites Totals	\$ 731,394	\$ 2,860.91	0.4%	\$ 557,917.96	76.3%

Project # A18-3423 (separate invoice) Sites 55, 66, 77, 84, 85, & 86 Project Phase	Phase Totals	Billings for Month		Project Total Billings to Date	
		Current Earned/Billings	% Completed This Month	JTD Earned/Billings	% Completed Overall
100 - Project Management/Meetings	\$ 78,909	\$ 8,528.10	10.8%	\$ 48,298.60	61.2%
110 - Geotechnical Engineering	\$ 592,047	\$ 614.04	0.1%	\$ 590,758.93	99.8%
120 - Dam Design	\$ 425,202	\$ 1,390.86	0.3%	\$ 470,362.72	110.6%
130 - Permitting	\$ 244,810		0.0%	\$ 176,641.99	72.2%
140 - Survey and Legal Descriptions	\$ 28,165		0.0%	\$ 34,172.51	121.3%
150 - Community/Public Participation	\$ 30,000		0.0%	\$ 5,899.20	19.7%
160 - Other	\$ -			\$ -	
170- Construction Services	\$ 603,992		0.0%	\$ -	0.0%
180- Site 55 Additional Investigation	\$ 70,923		0.0%	\$ 14,393.05	20.3%
190-Easement Documents & Survey	\$ 14,953	\$ 453.84	3.0%	\$ 5,986.27	40.0%
200- 77 Additional Evaluation	\$ 45,215	\$ 21,585.11	47.7%	\$ 42,730.83	94.5%
210- 90% Review	\$ 19,827		0.0%	\$ -	0.0%
220- Depletions Calculations	\$ 10,255		0.0%	\$ 10,060.57	98.1%
220- Biological Assesment	\$ 24,720	\$ 90.11	0.4%	\$ 2,121.69	8.6%
6 Sites Totals	\$ 2,189,018	\$ 32,662.06	1.5%	\$ 1,401,426.36	64.0%

Billings For Month	\$ 35,522.97
Total Billings To Date	\$ 1,959,344.32
Project Budget	\$ 2,920,412.00
Budget Remaining	\$ 961,067.68

% Budget Spent Per Site



Summary Of Work Completed This Month	
Sites 26A, 26B, & 27	Sites 55, 66, 77, 84, 85, & 86
-Bidding documents reviewed/finalized and bidding released	-Design work in progress on Sites 66, 84, and 85 -Geotechnical work initiated -Easement documents/discussions ongoing -Site 77 additional evaluation ongoing -Depletions calcs complete, awaiting review; BA ongoing -Ongoing project management -Additional section corners located

Planned Work For Next Month	
Site 26A, 26B, & 27	Sites 55, 66, 77, 82, 84, 85, & 86
-Site showing September 19 -Permit for 26b expected from NeDNR once confirmation from county received regarding inundation of Cty Rd P	-Final internal design review on Site 77 -Environmental permitting work to begin; ongoing BA work -Design for Sites 66, 84, and 85 to be completed

For questions regarding billings, please contact Andrew Phillips at (402) 440-8807 or aphillips@olsson.com

Invoice



601 P St Suite 200
PO Box 84608
Lincoln, NE 68501-4608
Tel 402.474.6311, Fax 402.474.5063

September 26, 2024
Invoice No: 512880

Ryan Chapman
Lower Platte North NRD
PO Box 126
Wahoo, NE 68066-0126

Invoice Total \$2,860.91

Olsson Project # 018-34230 Lower Platte North NRD Wahoo Creek Watershed & 3 Dam Sites
Professional services rendered August 4, 2023 through September 7, 2024 for work completed in accordance with agreement.

Phase 010 Sites 26A 26B & 27 Project Management

Labor		Hours	Amount	
Project Manager		12.00	1,741.56	
Administrative/Clerical		14.00	1,102.66	
Totals		26.00	2,844.22	
Total Labor				2,844.22
Reimbursable Expenses				
Advertising			16.69	
Total Reimbursables			16.69	16.69
		Total this Phase		\$2,860.91

Billing Limits	Current	Prior	To-Date	
Total Billings	2,860.91	555,057.05	557,917.96	
Limit			729,053.79	
Balance Remaining			171,135.83	
		AMOUNT DUE THIS INVOICE		\$2,860.91

Email invoice to: rchapman@lpnnrd.org

Authorized By: Carrie Wiese

Invoice



601 P St Suite 200
PO Box 84608
Lincoln, NE 68501-4608
Tel 402.474.6311, Fax 402.474.5063

September 26, 2024
Invoice No: 512885

Ryan Chapman
Lower Platte North NRD
PO Box 126
Wahoo, NE 68066-0126

Invoice Total \$32,662.06

Olsson Project # A18-34230 Lower Platte North NRD Wahoo Creek Watershed & 7 Dam Sites
Phase II

Professional services rendered August 4, 2024 through September 7, 2024 for work completed in accordance with agreement.

Phase 100 Sites 55 66 77 82 84 85 86 Project Management

Labor

	Hours	Amount	
Project Manager	12.75	1,850.41	
Project Professional	43.50	6,677.69	
Totals	56.25	8,528.10	
Total Labor			8,528.10
			Total this Phase \$8,528.10

Phase 110 Geotechnical Engineering

Labor

	Hours	Amount	
Project Professional	4.00	614.04	
Totals	4.00	614.04	
Total Labor			614.04
			Total this Phase \$614.04

Phase 120 Dam Design

Labor

	Hours	Amount	
Principal	1.00	188.36	
Assistant Professional	11.75	1,202.50	
Totals	12.75	1,390.86	
Total Labor			1,390.86
			Total this Phase \$1,390.86

Phase 180 Site 55 Additional Investigation

Invoice



601 P St Suite 200
PO Box 84608
Lincoln, NE 68501-4608
Tel 402.474.6311, Fax 402.474.5063

September 26, 2024
Invoice No: 512983

Ryan Chapman
Lower Platte North NRD
PO Box 126
Wahoo, NE 68066-0126

Invoice Total \$8,703.99

Olsson Project # 023-00443 LPNNRD Wahoo Creek Watershed Flood Reduction Project Real Estate Services
Professional services rendered through September 7, 2024 for work completed in accordance with our Agreement dated February 17, 2023.

Phase 100 Real Estate Acquisitions

Labor

	Hours	Amount	
Principal	35.00	8,305.85	
Designer	1.00	127.72	
Administrative/Clerical	.75	56.69	
Totals	36.75	8,490.26	
Total Labor			8,490.26

Reimbursable Expenses

Personal Vehicle Mileage	213.73	
Total Reimbursables	213.73	213.73

Total this Phase \$8,703.99

Billing Limits

	Current	Prior	To-Date
Total Billings	8,703.99	78,235.68	86,939.67
Limit			210,000.00
Balance Remaining			123,060.33

AMOUNT DUE THIS INVOICE \$8,703.99

Billings to Date

	Current	Prior	Total
Labor	8,490.26	65,543.17	74,033.43
Expense	213.73	12,688.63	12,902.36
Internal Unit	0.00	3.88	3.88
Totals	8,703.99	78,235.68	86,939.67

Email invoices to: rchapman@lpnnrd.org; selliott@lpnnrd.org and CC: jbreunig@lpnnrd.org

Authorized By: Danielle Allen



Invoice

September 20, 2024

Project No: R220954.00

Invoice No: 154396

Invoice Amount: 12,768.50

Eric Gottschalk
Lower Platte North NRD
Commercial Park Road
PO Box 126
Wahoo, NE 68066

Project Manager Rebecca Appleford

Project R220954.00 Lower Platte North NRD HMP 2025 Update

Professional Services through September 13, 2024

	Contract Amount	Percent Complete	Billed-to-Date	Previous Billing	Current Billing
Lump Sum Phase(s)					
Project Management	\$16,500.00	85%	\$14,025.00	\$13,035.00	\$990.00
Public Involvement and Stakeholder Participation	\$34,700.00	51%	\$17,697.00	\$17,350.00	\$347.00
Data Collection and GIS Mapping	\$16,550.00	84%	\$13,902.00	\$13,405.50	\$496.50
Develop Hazard Mitigation Plan	\$65,750.00	27%	\$17,752.50	\$9,862.50	\$7,890.00
HMP Adoption, Submission, and Approval	\$4,000.00	0%	0.00	0.00	0.00
Threat and Hazard Identification and Risk Assessment	\$17,500.00	95%	\$16,625.00	\$16,100.00	\$525.00
Drought Risk Assessment and Management	\$95,000.00	3%	\$2,520.00	0.00	\$2,520.00
Total	\$250,000.00		\$82,521.50	\$69,753.00	\$12,768.50

Total Amount Due Upon Receipt : \$12,768.50

Email Invoice: rchapman@lpnrd.org; jbreunig@lpnrd.org

Progress Report

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT HAZARD MITIGATION PLAN UPDATE

September 20, 2024

JEO Project Number: 220954.00
Project Contact: Becky Appleford, 217-741-0117
Professional Services through September 13, 2024

Below is a progress report for the above referenced project:

1. Overall project and budget status:

Overall Project Completion: <u>33%</u>	Overall Budget Expended: <u>33%</u>
HMP Completion: <u>47%</u>	HMP Budget Expended: <u>47%</u>
THIRA Completion: <u>95%</u>	THIRA Budget Expended: <u>95%</u>
Drought Plan Completion: <u>3%</u>	Drought Plan Budget Expended: <u>3%</u>

2. Project activities during current period (thru September 13, 2024)

- a. Continued to incorporate worksheet information from meetings into HMP
- b. Continued drafting sections 3 and 4 of HMP
- c. Sent meeting invite for THIRA workshop
- d. Drafted THIRA document for internal review
- e. Received list of PWS from NRD
- f. Scheduled drought plan kickoff with NRD for September 17th at 1:30pm

3. Planned project activities for next period (thru October 11, 2024)

- a. Continue incorporating completed worksheets into HMP
- b. Continue drafting sections of HMP
- c. Develop upfront regional maps for assessment
- d. Format and send THIRA document to County EMs for review
- e. Coordinate with JEO engineers on available drought related NRD/community data
- f. Develop master drought data tracking database
- g. Outline drought plan table of contents
- h. Draft community drought meeting worksheet

4. Information needed from NRD or key stakeholders

- a. Contacts for PWS (e.g., water operators)

5. Project Schedule and Next Meeting(s)

- a. Third Monday of each month at 1:00pm – Drought Plan Progress Meeting

6. Other Notes

- a. None



Contract Holder	Acres	NDA #	Annual Payment	
Janice Wilke Trust	2.98	99400a	\$190.16	
Mary Theresa Norton Trust	8	20062	\$1,757.44	
Mary Theresa Norton Trust	13.7	20062	\$3,009.62	
Mary Theresa Norton Trust	11.2	20059	\$2,399.04	\$7,166.10
Mark Wilke	4.81	99400b	\$457.91	
Charles Barjenbruch	9.5	100	\$2,033.00	
Randall Brabec	1	22010	\$250.00	
James Barjenbruch	2.5	23015	\$595.88	
James Barjenbruch	8.2	362	\$1,661.98	
Ed Luetkenhaus	4.5	10058	\$967.50	
Larry Bruhn	4.7	21007	\$876.36	
Tom Sprunk	13.3		\$2,992.50	
Tom Sprunk	2.8		\$630.00	
Tom Sprunk	2.1		\$472.50	\$4,095.00
Dean Klug Family Trust	6.3	99074a	\$232.72	
Norman Lindgren	2.1	20027	\$83.16	
Kaye Lidolph	7.8	20037	\$1,381.30	
Rezac Farms Inc	4.7		\$1,057.50	
Rezac Farms Inc	3.6		\$786.96	
Rezac Farms Inc	1		\$218.60	
Rezac Farms Inc	1.4		\$306.04	
Rezac Farms Inc	1.7		\$371.62	
Rezac Farms Inc	3.5		\$787.50	\$3,528.22
Dan Gehring/Arlis Plummer	8.9	21020	\$2,148.46	Split 50/50
Reece/Beau Klug	11.7	21024	\$2,632.50	
David Luckey	12.7	21022	\$2,818.89	
Diann Svatora	5.5	21023	\$1,327.70	
Sam Welch	4.9	21025	\$1,050.32	
River Road Land INC	13	00143a	\$3,250.00	
Craig Foltz	27.3	00574a	\$6,825.00	
Allan Kassmeier	8.7		\$2,175.00	
Chalene Klug	2.1	23016	\$467.10	
Dean Vavricek	11.7	23017	\$2,925.00	
Total	227.89		\$49,139.26	

Invoice

Standing C Excavating
wchromy@gmail.com
2952 Co Rd Y
Linwood, NEBRASKA 68036

Invoice Number: I240720473
Invoice Date: 07/20/2024
Payment Terms: Payment 30 days after
invoice date
Invoice Amount: 9,446.50
Created By: William Chromy

Billing Address
Steve Beyer

Shipping Address
Steve Beyer

Item #	Item Name	Quantity	Unit Price	Taxable	Total
1015	Excavator Tree removal and stacking and burning.	6.10	200.00		1,220.00
1613	Tree Pickup Skid Steer Tree removal and piling.	5.70	185.00		1,054.50
1582	Dozer Dirt leveling.	23.00	220.00		5,060.00
1614	Finish Grade Scraper work to final grade and finish work. 9.6 hours	9.60	220.00		2,112.00

Subtotal: \$ 9,446.50
Invoice Amount \$ 9,446.50



DEPARTMENT OF THE ARMY
CORPS OF ENGINEERS, OMAHA DISTRICT
NEBRASKA REGULATORY OFFICE
8901 SOUTH 154TH STREET, SUITE 2
OMAHA, NEBRASKA 68138-3635

<http://www.nwo.usace.army.mil/Missions/RegulatoryProgram/Nebraska.aspx>

September 16, 2024

Mr. Steve Beyer
Landowner

RE: NWO-2024-01505-WEH/ Steve Beyer, Skull Creek, Bank Stabilization

Dear Mr. Beyer:

We have reviewed the information for the above-referenced project, received in this office on September 11, 2024. The project consists of excavating and pushing soil that was washed away during the flood back to the bank edge. No fill material was placed below the ordinary high-water mark in Skull Creek. The project site is located within Section 17, Township 17 North, Range 5 East at 41.440973°, -96.88279° in Skull Creek, Saunders County, Nebraska.

There were no discharges of dredged/fill material associated with your proposed activities as described in the September 11, 2024, email, and shown in the attached photos, and they meet the terms of the exemptions under 404(f)(1) of the Clean Water Act (CWA) and the terms of our regulations at 33 CFR 323.4. There were no discharges that occurred in jurisdictional waters. Your proposed activities do not require authorization under the CWA. This letter does not address nor include any consideration for geographic jurisdiction on aquatic resources and shall not be interpreted as such.

Based on the information provided, we have determined that your project, as proposed, will not require a Department of the Army (DA) permit. Pursuant to 33 CFR 323.4(a)(6), the proposed project is exempt from Section 404 regulations, **provided** the dike is constructed and maintained in accordance with the enclosed Best Management Practices. Therefore, the work is not subject to DA regulatory authorities and no permit pursuant to Section 404 is required from the U.S. Army Corps of Engineers.

If, in the future, you plan to place fill material in any waters of the United States please provide this office with an application for review for possible permit requirements.

Although a DA permit is not required for this project, this does not eliminate the requirement that you obtain any other applicable Federal, State, Tribal or local permits as required.

The Omaha District, Regulatory Branch is committed to providing quality and timely service to our customers. In an effort to improve customer service, please take a moment to complete our Customer Service Survey found on our website at <https://regulatory.ops.usace.army.mil/customer-service-survey/>. If you do not have Internet access, you may call and request a paper copy of the survey that you can complete and return to us by mail or fax.

If you have any questions regarding this determination, please contact Eric Soe at the above address, e-mail at eric.k.soe@usace.army.mil, or call (402) 896-0896 and refer to file number **NWO-2024-01505-WEH**.

Sincerely,

A handwritten signature in black ink, appearing to read 'Eric Soe', with a long horizontal flourish extending to the right.

Eric Soe
Project Manager

Enclosure (BMPs)

Provisions / 33 CFR 323.4(a)(6):

(i) Permanent roads (for farming or forestry activities), temporary access roads (for mining, forestry, or farm purposes) and skid trails (for logging) in waters of the United States shall be held to the minimum feasible number, width, and total length consistent with the purpose of specific farming, silvicultural or mining operations, and local topographic and climatic conditions;

(ii) All roads, temporary or permanent, shall be located sufficiently far from streams or other water bodies (except for portions of such roads which must cross water bodies) to minimize discharges of dredged or fill material into waters of the United States;

(iii) The road fill shall be bridged, culverted, or otherwise designed to prevent the restriction of expected flood flows;

(iv) The fill shall be properly stabilized or maintained during and following construction to prevent erosion;

(v) Discharges of dredged or fill material into waters of the United States to construct a road fill shall be made in a manner that minimizes the encroachment of trucks, tractors, bulldozers, or other heavy equipment within waters of the United States (including adjacent wetlands) that lie outside the lateral boundaries of the fill itself;

(vi) In designing, constructing, and maintaining roads, vegetative disturbance in the waters of the United States shall be kept to a minimum;

(vii) The design, construction, and maintenance of the road crossing shall not disrupt the migration or other movement of those species of aquatic life inhabiting the water body;

(viii) Borrow material shall be taken from upland sources whenever feasible;

(ix) The discharge shall not take, or jeopardize the continued existence of, a threatened or endangered species as defined under the Endangered Species Act, or adversely modify or destroy the critical habitat of such species;

(x) Discharges into breeding and nesting areas for migratory waterfowl, spawning areas, and wetlands shall be avoided if practical alternatives exist;

(xi) The discharge shall not be located in the proximity of a public water supply intake;

(xii) The discharge shall not occur in areas of concentrated shellfish production;

(xiii) The discharge shall not occur in a component of the National Wild and Scenic River System;

(xiv) The discharge of material shall consist of suitable material free from toxic pollutants in toxic amounts; and

(xv) All temporary fills shall be removed in their entirety and the area restored to its original elevation.

Best Management Practices:

- (1) Discharges of dredged or fill material into waters of the United States shall be avoided or minimized through the use of other practical alternatives.
- (2) Discharges in spawning areas during spawning seasons shall be avoided.
- (3) Discharges shall not restrict or impede the movement of aquatic species indigenous to the waters or the passage of normal or expected high flows or cause the relocation of the water (unless the primary purpose of the fill is to impound waters).
- (4) If the discharge creates an impoundment of water, adverse impacts on the aquatic system caused by the accelerated passage of water and/or the restriction of its flow shall be minimized.
- (5) Discharge in wetlands areas shall be avoided.
- (6) Heavy equipment working in wetlands shall be placed on mats.
- (7) Discharges into breeding areas for migratory waterfowl shall be avoided.

Lower Platte North NRD

Bills Pending

October 14, 2024

Vendor	Description	Balance
Adam Brockmann	Water Well/Pesticide License	\$ 240.00
Adam Brockmann	Cell Phone Reimbursement	\$ 45.00
Advanced Office Automation, Inc.	Maintenance Contract	\$ 101.12
Aflac	Employee Benefits	\$ 255.12
Allan Kassmeier	Buffer Strip Payment	\$ 2,175.00
Andrew Tonnies	Mileage/Computer Expense	\$ 276.00
Anthony Long	Shell Creek Alternate Water Source	\$ 19,379.93
Artis F. Plummer	Buffer Strip Payment	\$ 1,074.23
Audra Jedlicka	Decommissioned Well Payment	\$ 1,197.76
Benes Service	Grass Drill Repairs	\$ 212.02
Bill Bos	Mileage Expense	\$ 17.42
Bill Saeger	Mileage/Computer Expense	\$ 215.70
Blackburn Manufacturing Company	RW Marking Flags	\$ 156.08
Bob Hilger	Mileage/Computer Expense	\$ 437.47
Bob Meduna	Mileage/Computer Expense	\$ 75.00
Bobcat of Omaha	Equipment Upkeep	\$ 683.37
Bobcat of Omaha	Filters	\$ 305.25
Bomgaars	Wanahoo/O & M/Vehicle/Ed. Bldg.	\$ 615.57
Brandon Beethe	Mileage Expense	\$ 24.12
Brandon Beethe	Cell Phone Reimbursement	\$ 45.00
Bromm, Lindahl, ET AL	Legal General/Retainer	\$ 1,878.25
Butler Public Power	Utilities Expense	\$ 3,798.80
Charlene Klug	Buffer Strip Payment	\$ 467.10
Charles H. Barjenbruch	Buffer Strip Payment	\$ 2,033.00
Cintas	Education Building	\$ 187.15
Column Software, PBC	Public Notice	\$ 14.55
Column Software, PBC	Public Notice	\$ 65.97
Correct Spray	Drone Spraying Czechland	\$ 925.00
Cuda's Auto, Inc.	Tires and Repair	\$ 389.00
Daniel J. Gehring	Buffer Strip Payment	\$ 1,074.23
Daryl Andersen	Cell Phone Reimbursement	\$ 45.00
DAS State Acctg - Central Finance OCIO	Cell Phone Expense	\$ 452.05
Dave Saalfeld	Mileage/Computer Expense	\$ 356.40
David A Moore	Cell Phone Reimbursement	\$ 45.00
David C. Luckey	Buffer Strip Payment	\$ 2,818.89
David City Utilities	Utilities Expense	\$ 2,075.14
David Lawrence	Mileage/Computer Expense	\$ 396.60
Diann F Svatora	Buffer Strip Payment	\$ 1,327.70
Diode Communications	Open Path NRD/Ed Building	\$ 54.58
Dry Creek Farms Inc.	Buffer Strip Payment	\$ 2,925.00
Duane Johnson	Mileage/Computer Expense	\$ 75.00
Edward Luetkenhaus	Buffer Strip Payment	\$ 967.50
Eric Gottschalk	Cell Phone Reimbursement	\$ 45.00

Lower Platte North NRD

Bills Pending

October 14, 2024

First Edition Printing	Viaduct Printing	\$ 5,250.00
FNIC	Commercial Insurance	\$ 144,962.15
Forestry Suppliers, Inc.	Shell Creek Testing Supplies	\$ 77.50
Fremont Sanitation	Wanahoo Garbage	\$ 2,272.85
Google	Gmail Expense	\$ 414.00
H&H Trucking	Rock for Homestead/Czechland	\$ 1,586.95
Hampton Inn Kearney	Personnel/Director Meeting	\$ 2,024.25
HBE LLP	Professional Service Accounting	\$ 7,700.00
HDR Engineering Inc.	Cottonwood 21A	\$ 2,307.76
Helm Connected, LLC	Computer Consultant	\$ 398.00
Hergert Oil Company	Fuel Expense	\$ 1,640.10
Houston Engineering, Inc.	Wanahoo Stilling Basin	\$ 6,986.78
Intermedia	Long Distance Fees	\$ 168.18
James Barjenbruch	Buffer Strip Payment	\$ 2,257.86
JEO Consulting Group, Inc.	Hazard Mitigation Update	\$ 12,768.50
JEO Consulting Group, Inc.	Utility Improvements	\$ 3,492.50
JEO Consulting Group, Inc.	New Office	\$ 15,720.00
Jerry Johnson	Mileage/Computer Expense	\$ 75.00
Jill Breunig	Cell Phone Reimbursement	\$ 45.00
Jill Breunig	Mileage Expense	\$ 67.67
Joe Birkel	Mileage/Computer Expense	\$ 269.30
John Goldsberry	Mileage/Computer Expense	\$ 195.60
Johnathon Speichinger	Cell Phone Reimbursement	\$ 45.00
Karen Rezac	Cell Phone Reimbursement	\$ 45.00
Kaye Lidolph	Buffer Strip Payment	\$ 1,381.30
Kelly Thompson	Mileage/Computer Expense	\$ 222.40
Kim Homes	Education Building Cleaning	\$ 150.00
Kimberly Piitz	Mileage Expense	\$ 42.88
Kirk Carpenter	Tree Cost-Share	\$ 1,399.61
Klug Farms Inc	Buffer Strip Payment	\$ 232.72
KTIC 840 Rural Radio	Radio Ads	\$ 167.00
Lacey Sabatka	Cell Phone Reimbursement	\$ 45.00
Larry Bruhn	Buffer Strip Payment	\$ 876.36
Lee Enterprises Advertising	Budget Notice	\$ 57.91
Leon Wemhoff	Septic System Upgrade	\$ 8,363.56
Lon Olson	Mileage/Computer Expense	\$ 203.64
LRE Water	Nitrate Assessment	\$ 1,773.00
LRE Water	Groundwater Management Plan	\$ 12,800.37
M.E. Collins Contracting Co., Inc.	Cat Paws Excavation	\$ 26,614.70
Mark Seier	Mileage/Computer Expense	\$ 696.76
Matt Bailey	Mileage/Computer Expense	\$ 225.75
McKenna Smith Cleaning Service	September Cleaning	\$ 495.00
McKenna Smith Cleaning Service	October Cleaning	\$ 440.00
Michale Kubik	Temporary Easement	\$ 7,651.00

Lower Platte North NRD

Bills Pending

October 14, 2024

Midwest Laboratories, Inc	GW Quality	\$ 77.50
NARD Risk Pool Association	Employee Benefits	\$ 609.98
NARD Risk Pool Association	Employee Benefits	\$ 41,046.79
Nationwide	Retirement Benefit	\$ 6,399.60
NE Department of Revenue	Lake Wanahoo Lodging Tax	\$ 712.32
Nebraska Public Health Environmental Lab	GW Quality/Producer Kits	\$ 1,234.00
Nebraska Public Health Environmental Lab	Bruno RW	\$ 30.00
Nebraska Public Health Environmental Lab	Colon RW	\$ 30.00
Nebraska Public Health Environmental Lab	GW Quality/Producer Kits	\$ 688.00
Nebraska Public Health Environmental Lab	GW Quality/Producer Kits	\$ 487.00
Nebraska Public Health Environmental Lab	GW Quality/Producer Kits	\$ 112.00
Norm Lindgren	Buffer Strip Payment	\$ 83.16
Olsson Associates	Wahoo Creek 3 Dam Sites	\$ 2,860.91
Olsson Associates	Wahoo Creek 7 Dam Sites	\$ 32,662.06
Olsson Associates	Wahoo Creek Real Estate Services	\$ 8,703.99
Omnify	Flex Benefit Expense	\$ 20.00
One Call Concepts, Inc	One Call Expense	\$ 39.88
Otte Oil & Propane	Fuel Expense	\$ 1,247.49
Papio-Missouri River NRD	Water Strategies	\$ 2,300.00
PRAGUE QUIK STOP	Czechland Fuel	\$ 239.74
Quill.com	Office Supplies	\$ 110.75
Randall Brabec	Buffer Strip Payment	\$ 250.00
Reece Klug	Buffer Strip Payment	\$ 2,632.50
Rezac Farms, Inc.	Buffer Strip Payment	\$ 3,528.22
Rivalry, LLC	Uniform Expense	\$ 673.00
River Road Land Inc	Buffer Strip Payment	\$ 3,250.00
Rixstine Recognition	Shell Creek Recognition	\$ 198.90
Ryan Chapman	Uniform Expense	\$ 95.54
Ryan Chapman	Cell Phone Reimbursement	\$ 45.00
Ryan Sabatka	Mileage/Computer Expense	\$ 243.84
Samuel L. Welch	Buffer Strip Payment	\$ 1,050.32
Saunders County Treasurer	Boat Registration	\$ 56.50
Scheele-Kayton Construction LLC	New Office	\$ 257,587.20
Sean Elliott	Cell Phone Reimbursement	\$ 45.00
Sid Dillon Inc.	Vehicle Repairs	\$ 1,067.44
Simons Home Store	Czechland Expense	\$ 71.98
State Land Judging Committee	Land Judging Expense	\$ 831.00
Steve Beyer	Dike Repair Cost-Share	\$ 4,500.00
Sydney Abbott	Cell Phone Reimbursement	\$ 45.00
Thomas McKnight	Mileage/Computer Expense	\$ 882.75
Ty's Outdoor Power & Service	Wanahoo Recreation	\$ 351.28
UBT	Bi-Weekly Payroll- 9/13/24	\$ 60,265.61
UBT	Bi-Weekly Payroll - 9/27/24	\$ 51,747.34
UBT	Bi-Weekly Payroll - 10/11/24	\$ 51,808.52

Lower Platte North NRD

Bills Pending

October 14, 2024

UBT VISA	Software/GWMP Cost-Share/P. Meeting	\$ 3,226.15
Union Bank	Bank Fees	\$ 45.22
Village of Colon	Sewer Fee Reimbursement	\$ 7,756.80
Wahoo-Waverly Newspaper	E Ads	\$ 135.28
Wells Fargo Financial Leasing, Inc.	Copier Lease	\$ 209.00
Windstream	Internet Expense	\$ 610.92
Worthington Products, Inc.	Wanahoo Signs	\$ 181.78
Grand Total		\$ 877,644.24

Consent Agenda

October 14, 2024

- 5. Approval of Minutes
- 6.A.2.a.1. NACD Annual Meeting
- 6.A.2.a.2. GMDA Annual Meeting
- 6.A.3.c.2. Generator & Storage Building
- 6.A.5.c. Wahoo Creek Project Manager
- 6.A.6.b. Approval Manager Time and Expense Sheets
- 6.B.3.c. Rawhide Ditch 8 – Brand Request
- 6.B.6.b.1. Land Judging Contestant Fees
- 6.C.3.a.2. Plugged Wells
- 6.C.3.b.1. Phase Area Update
- 6.D.2.a. SWCP Application Approvals
- 6.D.2.b. SWCP Payments
- 6.D.4.a. Shell Creek Implementation – 319 and NET
- 6.D.8. Nebraska Buffer Strip Payments
- 8. Authorize General Manager to approve and then treasurer to pay monthly recurring expenses pursuant to April 11, 2011 board policy.