

Executive Committee Meeting
Tuesday, November 26, 2024 10:00 AM
Lower Platte North NRD Office
P.O. Box 126
Wahoo, NE 68066

1. UNFINISHED BUSINESS

2. MEETINGS

2.A. Pending

2.A.1. Meeting with Dave Wordekemper

A meeting has been set up with Dave Wordekemper who will be representing District 15. The meeting will be held December 4th at 9:00 a.m. at the NRD Office.

2.A.2. NARD Legislative Conference

The Legislative Conference is scheduled for January 28-29, 2025 at the Embassy Suites in Lincoln. Registration deadline is January 6th, please let Breunig know if you are interested in attending.

2.B. Reports

3. MANAGEMENT ITEMS

3.A. Directors Absence

3.B. Monthly Education Program

UNL Landscape Design students will be presenting their preliminary work for the landscape design planning for the new LPNNRD office.

3.C. New Office Update

The monthly construction meeting was held on Monday, November 25th.

UNL Design students are requesting a few staff and Board Members to attend their 'walkabout final submittal' on December 12th from 9:00-12:00 on East Campus. If you are interested, please let Chapman know so he can give them a headcount.

3.C.1. Current Change Orders

There are two outstanding Change Orders for approval on the new office project.

1) Change order #1 is to realize all the pre-approved VE items, bringing the total contracted amount to agreed upon amount of \$4,749,957

2) Change order #2 to make the following changes:

- Door/Frame & Hardware modification needed to provide a fire rating in lieu of fire suppression sprinklers

- Provide remote access to the building as we are currently using.

- Revised wall ratings to a one-hour rating
 - Casework Modifications for laminated tops and solid surfaces
 - Exit lighting requirements
 - Testing allowance for Thiele Geotech if additional testing is needed
- The total change order amount is **\$19,219** (\$8,556. *Of this amount is the allowance for Thiele Geotech testing and will only be utilized if needed*)

3.D. Great Plains Appraisal

Attached find a professional service agreement with Great Plains Appraisal, Inc. to appraise the current NRD office building at a cost of \$3,600.

3.E. Nominating Sub-Committee

3.F. Lausterer Retainer Agreement

Attached find a retainer agreement with Bromm, Lindahl, Freeman-Caddy & Lausterer.

The retainer is \$7,200 per year at the rate of \$600 per month commencing January 2025.

3.G. Boone County Treasurer

The District has received the attached letter from Boone County Treasurer. They are requesting to send notifications electronically when a refund to the property owner is withheld from the tax collections. They are also requesting to waive notification of refunds for less than one thousand dollars. .

4. EQUIPMENT

An update on our 424 FEMA funded equipment is attached along with an invoice for the Wanahoo relief well depth and velocity flow meter.

The boom lift arrived on December 5th. The invoice is attached and included in bills pending.

5. PERSONNEL

5.A. CDL License Requirement

Due to the weight of equipment our O&M and Rural Water staff are routinely hauling, management will begin requiring our O&M staff and Rural Water staff to obtain and maintain a current CDL license. With the additional requirement and responsibility, I am recommending affected employees be compensated an additional \$2,000 per year.

6. FINANCE

6.A. Approval of Financial Reports

Grant will be available to give the October Financial Statement Report.

6.B. Approval of Managers Time and Expense Sheets

6.C. Accounts over 90 Days

6.D. Union Bank Line of Credit

Our line of credit with Union Bank expires December 1, 2024. The line of credit is

for \$400,000 with a new maturity date of December 1, 2027.

Effective December 1, 2024, change the interest rate to Variable based on the Quarterly Operating Farm Rate of UBT currently 7.25% adjusting on January 1, 2025.

**Nebraska Association of Resources Districts
Legislative Conference, January 28-29, 2025
Embassy Suites - Lincoln, NE**



Register Online: [NRDs 2025 Legislative Conference | Nebraska's Natural Resources Districts](#)

Or mail registration form before January 6, 2025, to:

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

Registration policy:

- ◆ **January 6, 2025 - Registration deadline.**
- ◆ January 10, 2025 – Cancellation available with full refund, must be in writing.
- ◆ Jan 13 & 14, 2025 - Cancellations received on these days are subject to a \$25 processing fee.
- ◆ January 15, 2025 - No refunds for cancellations received on/after this date.
- ◆ Walk-in Registrations will be charged an additional \$50 fee per person.
- ◆ Mail registration and payment to: **NARD, 8100 S 15th St. Ste B, Lincoln, NE 68512** or register with an option to pay online at [NRDs 2025 Legislative Conference | Nebraska's Natural Resources Districts](#).

Hotel Information:

- ◆ **January 2, 2025 - Deadline for hotel reservations**, Embassy Suites, 1040 P Street Lincoln, NE 68508 (402) 474-1111 or 1-800-EMBASSY.
- ◆ Room Rates: \$175 for Single or Double. When making a reservation, mention the NARD Legislative Conference.

Registration Form

District/Agency _____

	<i>Number Attending</i>	<i>Amount</i>	<i>Sub-Total</i>
Full Registration - Jan 28-29 Includes Tuesday and Wednesday meetings, breaks and luncheons, plus Tuesday evening Senator Reception.	_____	x \$295.00	=\$ _____
Tuesday - Full day, Jan 28 Includes Tuesday meetings, breaks and luncheon, plus Tuesday evening Senator Reception.	_____	x \$255.00	=\$ _____
Tuesday Evening – Senator Reception only	_____	x \$80.00	=\$ _____
Wednesday – Full day, Jan 29 Includes Wednesday meetings, breaks and luncheon.	_____	x \$130.00	=\$ _____
Total Amount Enclosed			\$ _____

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

Mail this registration form or register online at [NRDs 2025 Legislative Conference | Nebraska's Natural Resources Districts](#)

2025 Nebraska Association of Resources Districts Legislative Conference

January 28-29, 2025 | Embassy Suites - Lincoln, NE

Return with payment by January 6, 2025

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

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

NRD/Agency Name: _____

	Name	Title	Full Reg (Tue & Wed) \$295	Tuesday Full day \$255	Tuesday Senator Reception \$80	Wednesday Only \$130
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
Total numbers (Move these totals to the "Number Attending" column on first page)						

**2025 Nebraska Association of Resources Districts
Legislative Conference
Tentative Schedule of Events**



Monday, January 27th ~ Embassy Suites, Lincoln

- 9:30 a.m. NRD Employee Benefits Committee Meeting, and NARD Intergovernmental Risk Management Pool Loss Control Committee - Embassy Suites
- 12:30 p.m. NRD's Administrative Support Staff meeting - Embassy Suites
- 1:00 NRD Managers Meeting, Embassy Suites (Meeting is open to NARD Board of Directors Executive and Legislative Committees)
- 1:00 NRD Staff Information & Education Meeting - Embassy Suites
- 3:00 – 6:00 NARD Board of Directors Legislative & Executive Committee Meetings - Embassy Suites

Tuesday, January 28th ~ Embassy Suites, Lincoln

- 7:30 a.m. NARD Board of Directors Fiscal Planning & Budget Committee Meeting
NARD Board of Directors Program & Planning Committee Meeting
- 7:30 Registration Desk Opens
- 8:45 Opening Remarks by Governor Jim Pillen (*invited*)
- 9:00 General Session: Property Tax Reform Panel
- 10:00 Framing Legislative Issues and Discussion of Proposed Legislation of Interest
- 12:00 p.m. Luncheon with Legislature's Appropriations Committee Chair (*to be invited*)
- 1:00 – 4:00 Visit the four trade show rooms to hear from vendors
- 1:30 Caucus
- 3:00 Action on Proposed Legislation
- 5:00 – 7:00 Senators Reception

Wednesday, January 29th ~ Embassy Suites, Lincoln

- 7:30 a.m. NARD Board of Directors Information & Education Committee Meeting
Native Vegetation and Forestry Committee Meeting
- 8:30 – 11:55 **Concurrent sessions we're working on:**
- Parliamentary Procedure (*Great for new directors & good review for everyone*)
 - Open Meetings Act (*Great for new directors & good review for everyone*)
 - Accountability and Disclosure (*Great for new directors & good review for everyone*)
 - Director Responsibilities (*Great for new directors & good review for everyone*)
 - UNL NebGuide: Nitrogen Application
 - Soil Sampling Study
 - ONE RED: initiative focused on reducing emissions, enhancing energy efficiency, promoting sustainable agriculture, and supporting underserved communities
 - NRCS Updates
 - Carbon Intensity (CI) Scoring for Ethanol Markets
 - Wellness and Safety
 - Water Sustainability Fund Recharge Project Results
 - Nitrogen Reduction Incentive Act (NiRIA) & Ag Coalition
 - BlueCross BlueShield Health Insurance Updates
- 12:00 p.m. Luncheon with Legislature's Natural Resources Committee Chair (*to be invited*)
- 1:30 NARD Board of Directors Meeting

2024 Director Absences

* Approved Absence

January -Virtual	February	March-Virtual 3/11	March Virtual 3/28	April	May	June
Kavan		Lawrence ^	Saeger ^	Johnson, D. *	Bailey*	Bailey*
		Saalfeld		McKnight**^	Lawrence^	Engel*
		Tnnies ^		Olson	Yosten*	Hilger^
				Saalfeld		Johnson, D.*
				Tonnies**^		Meduna*
				Yosten*		Saeger^*
						Yosten*
July	August	September		October - Virtual	November	December
Sabatka	Engel^	Goldsberry		Birkel^	Meduna	
	Johnson, D.^			Engel^		
				Johnson, D.		
				Lawrence^		
				Saeger		
				Tonnies^		
March Declared Zoom Mtg						
^ Zoom Attendance						



Cody Gerdes, MAI
Lori L. Johnson, MAI
Jason L. Pickerel, MAI

Date of Agreement: Tuesday, November 12, 2024

Eric Gottschalk
General Manager
Lower Platte North NRD
511 Commercial Park Road
Wahoo, NE 68066-0126
egottschalk@lpnrd.org

Cody Gerdes, MAI
President, Great Plains Appraisal
402-476-1144
cgerdes@gpappraisal.com

Contact: Eric Gottschalk
402-443-4675 egottschalk@lpnrd.org

PROFESSIONAL SERVICE AGREEMENT (“Agreement”)

This Professional Services Agreement (this “Agreement”) is made and entered into on November 12, 2024 (the “Effective Date”), by and between Great Plains Appraisal, Inc. and Lower Platte North NRD (herein referred to as “Client”).

Project Name	Lower Platte North NRD Office
Property Identification	511 Commercial Park Rd, Wahoo, NE 68066
Property Type	Industrial, Office
Property Contact	Eric Gottschalk 402-443-4675
Interest Valued	Fee Simple Interest
Intended User(s)	The appraisal will be prepared for the above-mentioned client. Intended users include the client. <i>Note: No other users are intended by Appraiser. Appraiser shall consider the intended users when determining the level of detail to be provided in the Appraisal Report.</i> <i>The client is also hereby informed that if this engagement is directly with the owner of the Property, the Appraisal may not be accepted by many federally insured lenders due to FIRREA Compliance and would likely not be accepted for future financing of said property.</i>
Intended Use	The report to be performed under this Agreement (“Appraisal”) is intended for Acquisition/Disposition, Decision-Making/Internal, Establish Sales Price. <i>Note: No other use is intended by Appraiser. The intended use as stated shall be used by Appraiser in determining the appropriate Scope of Work for the assignment.</i>
Type of Value	As-Is
Date of Value	Date of inspection
Report Type	Appraisal Report
Level of Analysis	Summary
Professional Fee	\$3,600
Expenses	Fees include all associated expenses.
Payment Terms	Appraiser shall invoice Client for services rendered pursuant to this Agreement based upon the fees specified in this Agreement. Appraiser’s invoices are considered due upon receipt by

Client and shall be deemed delinquent if not paid within five (5) days of the date of Appraiser's invoice.

SCOPE OF WORK

Site Inspection	Interior and exterior observation, on-site
Valuation Approaches	<p>Appraiser will provide the Appraisal in accordance with Uniform Standards of Professional Appraisal (USPAP), The Code of Professional Ethics of the Appraisal Institute, Standards of Professional Appraisal Practice of the Appraisal Institute, and State Licensing Laws.</p> <p>Appraiser will research relevant market data, and perform analysis to the extent necessary to produce credible appraisal results. Appraiser anticipates developing the following valuation approaches:</p> <ul style="list-style-type: none">▶ Sales Comparison Approach▶ Income Approach <p>The scope of work will be included in the Appraisal. A copy of the Assumptions and Limiting Conditions, which appear in the Appraisal, is available upon request.</p> <p><i>Note: Appraiser shall use all approaches necessary to develop a credible opinion of value.</i></p>
Delivery	4-5 weeks (effective from date of 50% retainer or signed/returned engagement contract, whichever is later)
Number of Reports	One (1) Electronic Final Appraisal
Acceptance Date	These specifications are subject to modification if this Agreement is not accepted within 5 business days from the date of this letter.

PROPERTY DATA REQUEST

Please forward any additional materials you would consider relevant in the analysis of the subject property. Such items may include, as applicable, an accurate property description, site survey, current rent roll, copies of leases, at least three years of historical operating statements, purchase and sale agreement, title report, any environmental reports or other third party reports, or any other sources of information known to exist that may impact the valuation of the property.

Our ability to honor the terms of this Agreement will require Client's response within five (5) business days. If you have questions regarding the enclosed, please feel free to contact me. Great Plains Appraisal, Inc. appreciates this opportunity to be of service to you on this assignment and looks forward to serving you. If you have additional questions, please contact us.

I, Eric Gottschalk, agree to the above stated terms and authorize Great Plains Appraisal, Inc. to prepare the above referenced appraisal.

_____ Date: _____

Eric Gottschalk

Respectfully,

GREAT PLAINS APPRAISAL, INC.



Cody Gerdes, MAI
President, Great Plains Appraisal

TERMS AND CONDITIONS

CONFIDENTIALITY

Appraiser shall not provide a copy of the written Appraisal Report to, or disclose the results of the appraisal prepared in accordance with this Agreement to, any party other than Client, unless Client authorizes, **except** as stipulated in the Confidentiality Section of the Ethics Rule of the Uniform Standards of Professional Appraisal Practice (USPAP).

USE OF EMPLOYEES OR INDEPENDENT CONTRACTORS

Appraiser may use employees or independent contractors at Appraiser's discretion to complete the assignment, unless otherwise agreed by the parties. Notwithstanding, Appraiser shall sign the **written** Appraisal Report and take full responsibility for the services provided as a result of this Agreement.

SERVICES NOT PROVIDED

The fees set forth in this Agreement apply to the appraisal services rendered by Appraiser as set forth in this Agreement. Unless otherwise specified herein, Appraiser's services for which the fees in this Agreement apply shall not include meetings with persons other than Client or Client's agents or professional advisors; Appraiser's deposition(s) or testimony before judicial, arbitration or administrative tribunals; or any preparation associated with such depositions or testimony. Any additional services performed by Appraiser not set forth in this Agreement will be performed on terms and conditions set forth in an amendment to this Agreement, or in a separate agreement.

TESTIMONY AT COURT OR OTHER PROCEEDINGS

Unless otherwise stated in this Agreement, Client agrees that Appraiser's assignment pursuant to this Agreement shall not include Appraiser's participation in or preparation for, whether voluntarily or pursuant to subpoena, any oral or **written** discovery; sworn testimony in a judicial, arbitration or administrative proceeding; or attendance at any judicial, arbitration or administrative proceeding relating to this assignment.

CHANGES TO AGREEMENT

Any changes to the assignment as outlined in this Agreement shall necessitate a new Agreement. The identity of the Client, intended users, or intended use; the date of value; type of value; or property appraised cannot be changed without a new Agreement.

CANCELLATION

Client may cancel this Agreement at any time prior to Appraiser's delivery of the Appraisal Report upon written notification to Appraiser. Client shall pay Appraiser for work completed on assignment prior to Appraiser's receipt of written cancellation notice, unless otherwise agreed upon by Appraiser and Client in writing.

GOVERNING LAW AND JURISDICTION

This Agreement shall be governed by the law of the state in which Appraiser's office as specified in this Agreement is located, exclusive of that state's choice of law rules. The parties agree that any legal proceeding brought by either party to interpret or enforce this Agreement, or to enforce an arbitration award entered pursuant to this Agreement, shall be brought in a state or federal court having jurisdiction over the location of Appraiser's office as specified in this Agreement, and the parties hereby waive any objections to the personal jurisdiction of said court.

APPRAISER INDEPENDENCE

Appraiser cannot agree to provide a value opinion that is contingent on a predetermined amount. Appraiser cannot guarantee the outcome of the assignment in advance. Appraiser cannot ensure that the opinion of value developed as a result of this Assignment will serve to facilitate any specific objective of Client or others or advance any particular cause. Appraiser's opinion of value will be developed competently and with independence, impartiality and objectivity.

NOTICES

Any notice or request required or permitted to be given to any party shall be given in writing and shall be delivered to the receiving party by: a) registered or certified mail, postage prepaid; (b) overnight courier, such as Federal Express, United Parcel Service or equivalent; or (c) hand delivery. The address for delivery of any notice shall be the address for the party as specified in this Agreement, or at such other address as party may designate by written notice to the other party in conformance with this paragraph. Unless otherwise specified herein, notice shall be effective the date it is postmarked or given to a third party for delivery to the receiving party, whether or not the receiving party signs for or accepts delivery of such notice.

NO THIRD-PARTY BENEFICIARIES

Nothing in this Agreement shall create a contractual relationship between Appraiser or Client and any third party, or any cause of action in favor of any third party. This Agreement shall not be construed to render any person or entity a third party beneficiary of this Agreement, including, but not limited to, any third parties identified herein.

MEDIATION & ARBITRATION

In the event of a dispute concerning the subject matter of this Agreement, the parties shall in good faith attempt to resolve such dispute by negotiation between the parties' principals, or, if such negotiation is unsuccessful, by mediation conducted by a third-party mediator. If such mediation results in an impasse, the parties shall submit their dispute to binding arbitration. Such mediation or, if necessary, binding arbitration shall be conducted pursuant to

the mediation procedures or the commercial arbitration rules of the American Arbitration Association. Any arbitration shall be conducted in the city in which Appraiser's office as specified herein is located. The parties shall share equally the costs of any mediation. In the event of binding arbitration, the arbitrators shall, in addition to any relief appropriate to be awarded to the prevailing party, enter an award in favor of the prevailing party for that party's costs of the arbitration, including the party's reasonable attorneys' fees and arbitration expenses incurred in prosecuting or defending the arbitration proceeding. Subject to the right of the prevailing party to recover its share of the costs of the arbitration services pursuant to the arbitrator's award, the costs of the arbitration services shall be borne equally by the parties. If the prevailing party seeks judicial confirmation of any arbitration award entered pursuant to this Agreement, the court shall, in addition to any other appropriate relief, enter an award to the prevailing party in such confirmation proceeding for its reasonable attorneys' fees and litigation expenses incurred in confirming or successfully opposing the confirmation of such an award.

SPECIAL OR CONSEQUENTIAL DAMAGES

Neither party shall under any circumstances be liable to the other party for special, exemplary, punitive or consequential damages, including, without limitation, loss of profits or damages proximately caused by loss of use of any property, whether arising from either party's negligence, breach of the Agreement or otherwise, whether or not a party was advised, or knew, of the possibility of such damages, or such possibility was foreseeable by that party. In no event shall Appraiser be liable to Client for any amounts that exceed the fees and costs paid by Client to Appraiser pursuant to this Agreement.

ASSIGNMENT

Neither party may assign this Agreement to a third party without the express written consent of the other party, which the non-assigning party may withhold in its sole discretion. In the event this Agreement is assigned by mutual consent of the parties, it shall become binding on the assigning party's permitted assigns.

SEVERABILITY

In the event any provision of this Agreement shall be determined to be void or unenforceable by any court of competent jurisdiction, then such determination shall not affect any other provision of this Agreement and all such other provisions shall remain in full force and effect. Template for Agreement for Professional Valuation Services

CLIENT'S DUTY TO INDEMNIFY APPRAISER

Client agrees to defend, indemnify and hold harmless Appraiser from any damages, losses or expenses, including attorneys' fees and litigation expenses at trial or on appeal, arising from allegations asserted against Appraiser by any third party that if proven to be true would constitute a breach by Client of any of Client's obligations, representations or warranties made in this Agreement, or any violation by Client of any federal, state or local law, ordinance or regulation, or common law (a "Claim"). In the event of a Claim, Appraiser shall promptly notify Client of such Claim, and shall cooperate with Client in the defense or settlement of any Claim. Client shall have the right to select legal counsel to defend any Claim, provided that Appraiser shall have the right to engage independent counsel at Appraiser's expense to monitor the defense or settlement of any Claim. Client shall have the right to settle any Claim, provided that Appraiser shall have the right to approve any settlement that results in any modification of Appraiser's rights under this Agreement, which approval will not be unreasonably withheld, delayed or conditioned.

CLIENT'S REPRESENTATIONS AND WARRANTIES

Client represents and warrants to Appraiser that (1) Client has all right, power and authority to enter into this Agreement; (2) Client's duties and obligations under this Agreement do not conflict with any other duties or obligations assumed by Client under any agreement between Client and any other party; and (3) Client has not engaged Appraiser, nor will Client use Appraiser's Appraisal Report, for any purposes that violate any federal, state or local law, regulation or ordinance or common law.

EXTENT OF AGREEMENT

This Agreement represents the entire and integrated agreement between the Client and Appraiser and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by a written instrument signed by both Client and Appraiser. This Agreement includes the following Appendices, which are incorporated into, and made a part of this Agreement:

Appendix A: Extraordinary Assumptions and Hypothetical Conditions contained within the appraisal report

Appendix B: Information Request

RETAINER AGREEMENT
LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

The law firm of **Bromm, Lindahl, Freeman-Caddy & Lausterer**, Wahoo, Nebraska, hereinafter referred to as **Law Firm**, will provide legal services to the **Lower Platte North Natural Resources District**, hereinafter referred to as **NRD**, upon the following terms and conditions.

1. **Retainer.** \$7,200.00 per year, payable monthly at the rate of \$600.00 per month, commencing January, 2025. No separate statement from Law Firm to NRD will be required for payment of this monthly amount.

2. **Term.** The term of this Agreement shall commence as of January 1, 2025, and terminate just prior to the first regular meeting of the Board of Directors of NRD in January of 2026. On or before this date, this Retainer Agreement will be reviewed by both Law Firm and NRD.

3. **Scope of Services Under Retainer.**

- A. Law Firm is retained to provide advice and representation for all legal matters brought to Law Firm's attention by the NRD and for which NRD expressly requests legal services. The NRD understands and agrees that Law Firm's representation does not include active monitoring of the NRD's actions or inactions and NRD agrees that Law Firm's representation is limited to those matters for which the NRD actively consults with Law Firm about.
- B. Attendance at monthly regularly scheduled Board of Trustee meetings held at NRD's office, located at Wahoo, Nebraska. Attendance at either subcommittee meetings or board meetings held outside of Wahoo are not included;
- C. Consultations lasting ten minutes or less either in person at the law office, by telephone, or by electronic mail with either the Manager and/or Chair of the Board of Directors of NRD, or their designees;
- D. Issuance of audit letter per auditors' request; and
- E. Review all legal documents as to form only. This shall mean that drafting of legal documents and/or edits to said documents are not included under the retainer.

4. **Representation.** Law Firm will represent no client having an interest adverse to the interests of the NRD. NRD understands that the Law Firm also represents the City of Wahoo, various other cities and villages within the District. As such, the General Manager and Board Chairman shall separately have authority to waive conflicts on behalf of the NRD.

5. **Services Not Included With Retainer.** All matters not covered under Section 3.

6. **Legal Fees, Costs and Other Charges for Services Not Included Within Retainer.**

A. The NRD and Law Firm acknowledge that various types of services will be provided by Law Firm, and that such services have different values to the NRD. Although these rates may be adjustable upon mutual agreement of the Law Firm and the NRD, the Law Firm and the NRD agree that the types of services will be offered at their corresponding rates as follows:

1. \$220.00 per hour for attorneys in Law Firm performing legal services such as litigation, natural resource law, amendment of NRD rules and regulations, amendment of groundwater management plan, etc.;
2. \$75.00 for law clerks of said Law Firm;
3. Government Relations (lobbying) services will be negotiated and agreed to separately should such services be desired by the NRD; and
4. Actual costs incurred by Law Firm including but not limited to fees fixed by law or assessed by public agencies, long distance telephone calls, and postage, except for long distance telephone calls and postage for services included within Scope of Services, parking and other travel expenses, mileage, if travel is by personal auto, to be at rate established from time to time by Internal Revenue Service, photocopying, and other reproduction costs. Costs and charges will be at cost to Law Firm.

7. **Consultants, Investigators and Experts.** To aid in the preparation or presentation of legal matters for the NRD, Law Firm will hire consultants, investigators or experts. Said persons will not be hired without prior approval of the NRD and the agreement of the NRD to pay their fees and charges. The Law Firm will select and hire said consultants, investigators and experts.

8. **Billing Statements.** Law Firm will send NRD monthly statements for fees and costs incurred pursuant to Sections 6 and 7 of this Agreement. Said statements will be promptly paid by the NRD pursuant to its normal claim handling policy.

9. **Discharge and Withdrawal.** The NRD may discharge Law Firm at any time. Law Firm may withdraw from its representation of NRD with the consent of the NRD, or for good cause. Good cause includes NRD's breach of this Agreement, its refusal to cooperate with Law Firm, or to follow Law Firm's advice on a material matter or any fact or circumstance that

would render Law Firm's continuing representation unlawful or unethical. When services conclude, all unpaid charges will immediately become due and payable. After services conclude and upon payment in full of all outstanding fees and costs, Law Firm will, upon the NRD's request, deliver all original documents in Law Firm's file to the NRD, along with any funds or property of the NRD in Law Firm's possession.

10. **Disclaimer of Guarantee.** Nothing in this Agreement and nothing in Law Firm's statements to the NRD will be construed as a promise or guarantee about the outcome of any matter. Law Firm makes no promises or guarantees. Law Firm's comments about the outcome of any matter are expressions of opinion only.

11. **Construction.** This Agreement shall be construed under the laws of the State of Nebraska.

DATED this 12th day of November, 2024.

BROMM, LINDAHL,
FREEMAN-CADDY & LAUSTERER

Jovan Lausterer

By: _____

Jovan W. Lausterer #23081
551 North Linden
P.O. Box 277
Wahoo, NE 68066
Phone (402) 443-3225
Facsimile (402) 443-4005
Email: jlaus@wahoolaw.com
Attorney at Law

THE BOARD OF DIRECTORS OF THE LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT, hereby state that they have read and understand the foregoing terms and conditions, agree to them, and by proper motion duly made, seconded and adopted, authorizes the Chair of the Board of Directors of the Lower Platte North Natural Resources District to sign this Agreement on behalf of the Lower Platte North Natural Resources District.

DATED: _____.

LOWER PLATTE NORTH NATURAL
RESOURCES DISTRICT,

By: _____

Its Chair

Laurie Krohn, Treasurer
Nancy Ahlers, Deputy
Jordan Stanczyk, Adm Assistant



222 S 4th St
Albion NE 68620-1258
Phone 402-395-2513
Fax 402-395-8532
treas@boonecountyne.gov

**OFFICE OF THE
BOONE COUNTY TREASURER**

Lower Platte NRD

I am writing this letter to get your approval to send notifications electronically when a refund to the property owner is withheld from the tax collections. I also am requesting you to waive notifications of refunds for less than one thousand dollars. Please sign and date below. Please return to our office.

Thank you,

Laurie Krohn

Refund Notification: LB 147

This allows the county treasurer to notify political subdivisions electronically when a portion of their tax collections will be withheld to pay for a refund to the property owner if the governing body of the political subdivision requests, in writing, electronic notification. The governing body of the political subdivision may waive notification of refunds less than one thousand dollars by notifying the county treasurer in writing.

We, _____, waive the notification of refunds less than one thousand dollars.

We, _____, allow the county treasurer to give us electronic notification of tax collections withheld to pay for a refund to the property owner, one thousand dollars or more.

Our email address is _____.

Signature and date please

428 Equipment	Estimated	Paid	FEMA 90%	Status	Notes
John Deere 6155 M Cab Tractor		\$170,132.20	\$153,118.98	Complete	
John Deere FC15R Flex Wing Rotary Cutter		\$30,954.92	\$27,859.43	Complete	
Ford F-350 Chassis 4x4 SD Super Cab Pickup		\$56,084.00	\$50,475.60	Complete	
Circle D SD 8'x11'3" Bed (pickup flat bed)		\$5,868.62	\$5,281.76	Complete	
Bobcat T771 T4 Compact track loader (skidsteer)		\$76,870.82	\$69,183.74	Complete	
Bobcat TC4045 Compact Tractor HST (Wanahoo tractor)		\$27,319.00	\$24,587.10	Complete	
Land Pride BB 2572 Box Scraper (Wanahoo tractor accessories)		\$1,650.00	\$1,485.00	Complete	
Mule 4010 and accessories (Wanahoo)		\$19,260.31	\$17,334.28	Complete	
John Deere 1550 (Wanahoo mower)		\$25,718.71	\$23,146.84	Complete	
EU2200i Generator (groundwater)		\$1,153.14	\$1,037.83	Complete	
Stihl chainsaws (2) MS-291 & MS-311		\$909.98	\$818.98	Complete	
Stihl Pole Saw		\$732.99	\$659.69	Complete	
Compact Excavator and Attachments		\$104,242.29	\$93,818.06	Complete	
Utility Work Machine and Attachments		\$86,896.69	\$78,207.02	Complete	
Gooseneck Trailer		\$34,116.32	\$30,704.69	Complete	
Klute single axle trailer 82-in x 14 ft (Wanahoo trailer)			\$0.00	remove	estimated at \$3,700
Land Pride GS1572 grading scraper (Wanahoo tractor accessories)		\$1,934.25	\$1,740.83	Complete	
Hach FH950 (relief well flow meter)		\$12,571.58	\$11,314.42	Complete	
Backup Generator	\$60,622.00		\$0.00	Ordered	Estimated at \$60,622 to FEMA. Deduct bid amount
Storage Building	\$200,000.00		\$0.00	Ordered	Estimated at \$204,000 to FEMA. PO for \$200,000
Dump Trailer	\$26,407.36		\$0.00	Ordered	Estimated at \$28,000 to FEMA. PO for \$26,407.36
Pickup	\$42,416.00		\$0.00	Ordered	Estimated at \$45,000 to FEMA. PO for \$42,416
Boom Lift	\$58,000.00		\$0.00	Ordered	Estimated at \$61,000 to FEMA. PO for \$58,000
				TOTAL	
FEMA Share				\$939,475.06	
Local Share				\$104,386.12	
TOTAL	\$387,445.36	\$656,415.82	\$590,774.24	\$1,043,861.18	
FEMA Project Cap				\$1,056,316.00	
Count & Percent Complete	5	17		77%	



INVOICE

INVOICE NUMBER **8762**
 INVOICE DATE 11/21/2024

BERT GURNEY & ASSOCIATES, A DXP COMPANY

4428 SOUTH 108TH STREET
 OMAHA, NE 68137

PHONE#: 402-551-7995 FAX#: 402-553-5879

BILL TO:
LOWER PLATTE NORTH NRD 511 COMMERCIAL PARK ROAD WAHOO, NE 68066

SHIP TO:
LOWER PLATTE NORTH NRD 511 COMMERCIAL PARK RD WAHOO NE 68066-9750

CUSTOMER ID	CUSTOMER PO	CREDIT DEPT INQUIRES		
5484	PER RYAN C	531-200-4140/DEBS@BGAGURNEY.COM		
SALES REP	SHIPPING METHOD	PAYMENT TERMS	SHIP DATE	DUE DATE
MEM	BEST WAY	Net 30	11/21/2024	12/21/2024

QUANTITY	ITEM	DESCRIPTION	UNIT PRICE	AMOUNT
1	COG	EM950.1100 SENSOR VELOCITY/DEPT	5,155.00	5,155.00
1	COG	FH950.1 METER, PORTABLE	6,610.00	6,610.00
1	COG	SHIPFH950 ACCESSORIES, PORTABLE VELOCITY SYSTEM	545.00	545.00
		SUBTOTAL		12,310.00
1	FRT	FREIGHT	261.58	261.58

SUBTOTAL	\$12,571.58
SALES TAX (0.0%)	\$0.00
INVOICE TOTAL	\$12,571.58
PAYMENT/CREDITS APPLIED	\$0.00
BALANCE DUE	\$12,571.58

THANK YOU FOR USING GURNEY & ASSOCIATES, INC.
 WE APPRECIATE YOUR BUSINESS

AVAILABILITY / PRICING

I (We), the undersigned, hereby order from you the Product described on the previous page, to be available as shown. This order is subject to your ability to obtain such Product from the manufacturer and you shall be under no liability if delivery of the Product is delayed or prevented due to labor disturbances, transportation difficulties, or for any reason beyond your control. The price shown is subject to your receipt of the Product prior to any change in price by the manufacturer. It is also subject to any new or increased taxes imposed upon the sale of the Product after the date of this order. Product to be available on or after .

WARRANTY

New, New Demo/Rental Equipment

Applicable new equipment warranty is available to the customer by a separate statement of Manufacturer's Warranty and Limitation of Liability. Please read it carefully. **YOUR RIGHTS AND REMEDIES PERTAINING TO THIS PURCHASE ARE LIMITED AS SET FORTH IN THE WARRANTY AND THIS CONTRACT. IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS ARE NOT MADE AND ARE EXCLUDED UNLESS SPECIFICALLY PROVIDED IN THE MANUFACTURER'S WARRANTY.** Remaining new equipment warranty on demo/rental units will be provided per Manufacturer's policy. The customer signature below acknowledges receipt of the warranty statement.

Used Equipment Warranty

Used Equipment is sold AS-IS, WITH NO REPRESENTATIONS OR WARRANTIES unless otherwise noted in warranty column of Purchased Equipment. If extended or Powertrain warranty is noted for used equipment, that warranty will expire based on the Terms and Conditions set forth on the Warranty Contract. Warranty is defined as a failure or defect in parts and/or workmanship. Upgrades, improvements, wear items, tires, maintenance parts, service call mileage and trucking are excluded. Warranty parts and labor must be purchased from Titan Machinery Inc. dealerships.

ACKNOWLEDGMENTS

I (We) promise to pay the balance due shown on the reverse (line 7 and 8) in cash, or to execute a Time Sale Agreement (Retail Installment Contract), or a Loan Agreement, for the purchase price of the Product, plus additional charges shown thereon or execute a Lease Agreement on or before delivery of the Product ordered herein. Despite physical delivery of the Product, title shall remain in the Seller until one of the foregoing is accomplished. This is a cash transaction. If the Purchaser so requests prior to acceptance, the unpaid balance will be handled as a Time Sale Agreement (Retail Installment Contract), subject to available financing and credit approval.

ADDITIONAL TERMS AND CONDITIONS

1. When trade-in equipment is not to be delivered to the Seller until delivery of the equipment purchased by this order, the trade-in equipment may be reappraised at the time and such reappraisal value shall determine the allowance made for such trade-in equipment. When the reappraised value is less than the original trade-in allowance shown on this form, the purchaser may terminate this order; however, this right of termination must be exercised prior to delivery of the equipment by Seller and surrender of the trade-in equipment to Seller.
2. In the event the dealer's price is changed prior to delivery, the purchase price shall be adjusted accordingly. If such price change results in an increase, purchaser has the option of canceling this order in writing immediately on being notified thereof.
3. No delivery of above goods to be made until full settlement is received.
4. Seller and manufacturer make no representations or warranties, express or implied (including the implied warranties of merchantability and fitness) except as provided on the Manufacturer's Warranty and Limitation of Liability Statement.
5. The Seller assumes no liability for non-shipment, delay in shipment or other circumstances beyond its control.
6. If any balance is owed under this Agreement, customer hereby grants to Seller, to secure the payment of the balance, a security interest in the Purchased Equipment described on page 1. Customer authorizes Seller to file any document necessary to perfect, continue, amend, or terminate its security interest in the collateral.

Purchaser(s) Initials: _____

TITAN MACHINERY

EQUIPMENT CHECKLIST

*Complete this checklist when selling or leasing new and used CE or used AG equipment. Alterations made to the equipment outside the equipment manufacturer's guidelines must also be explained below.

Equipment Type: BOOM LIFT
(Wheel Loader, Skid Steer, Tractor, Combine, Lawnmower, etc.)

Make: JLG Model: ET500J

Serial #: 0030018342 New: Used:

	YES	*NO	N/A
1. All warning and safety decals are displayed and acknowledged by the customer?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. All machine guards are in place and "pinch" points protected (swivel points, PTOs, sprockets, etc.)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. If applicable, safety belts in place?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. The Rollover Protection System (ROPS) is in place?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5. Operating instructions have been given?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Safety shut-offs and "kill" switches have been explained and demonstrated to the customer?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Proper fueling instructions have been explained?	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. The customer acknowledges that all personnel operating the equipment must be fully-trained by a competent instructor?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. The Operating Manual / Instruction Booklet has been provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Maintenance schedules are included in Operating Manual and have been reviewed with the customer.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*Explain all "NO" answers from above in the space provided below.

CUSTOMER AGREEMENT - I acknowledge that the above checklist has been completed by the dealer and myself. I agree with the responses marked above.

Signed (Customer): _____ Date: _____

Customer (Print Name): _____ Business Name: _____

Salesperson (Print Name): ETHAN KRUGER Signature: _____

Dealer Address (City/State/Zip): FREMONT, NE 68025

Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption

Name and Mailing Address of Purchaser			Name and Mailing Address of Seller		
Name LOWER PLATTE NRD			Name TITAN MACHINERY		
Legal Name					
Street or Other Mailing Address PO BOX 126			Street or Other Mailing Address 3501 PLATTE RIVER ROAD		
City WAHOO	State NE	Zip Code 68066	City FREMONT	State NE	Zip Code 68025

Check Type of Certificate

Single Purchase If single purchase is checked, enter the related invoice or purchase order number _____.

Blanket If blanket is checked, this certificate is valid until revoked in writing by the purchaser.

I hereby certify that the purchase, lease, or rental by the above purchaser is exempt from the Nebraska sales tax for the following reason:
Check One Purchase for Resale (Complete Section A.) Exempt Purchase (Complete Section B.) Contractor (Complete Section C.)

Section A—Nebraska Resale Certificate

Description of Property or Service Purchased

I hereby certify that the purchase, lease, or rental of _____ from the seller listed above is exempt from the Nebraska sales tax as a purchase for resale, rental, or lease in the normal course of our business. The property or service will be resold either in the form or condition in which it was purchased, or as an ingredient or component part of other property or service to be resold.

I further certify that we are engaged in business as a: Wholesaler Retailer Manufacturer Lessor

of _____

My Nebraska Sales Tax ID Number is 01-_____.

If none, state the reason _____

or Foreign State Sales Tax Number _____ State _____.

Section B—Nebraska Exempt Sale Certificate

The basis for this exemption is exemption category _____ (See the list of Exemption Categories and corresponding numbers on reverse side).

If exemption category 2 or 5 is claimed, enter the following information:

Description of Property or Service Purchased	Intended Use of Property or Service Purchased
--	---

If exemption category 3 or 4 is claimed, enter your Nebraska Certificate of Exemption State ID number. 05-_____.
Do not enter your Federal Employer ID Number.

If exemption category 6 is claimed, the seller must enter the following information and sign this form below:

Description of Items Sold	Date of Seller's Original Purchase	Was tax paid when purchased by seller? <input type="checkbox"/> Yes <input type="checkbox"/> No	Was item depreciable? <input type="checkbox"/> Yes <input type="checkbox"/> No
---------------------------	------------------------------------	--	---

Section C—For Contractors Only

1. Purchase of building materials or fixtures.

As an Option 1 or Option 3 contractor, I hereby certify that the purchase of building materials and fixtures from the seller listed above are exempt from Nebraska sales tax. My Nebraska Sales or Use Tax ID Number is: _____.

2. Purchases made by an Option 2 contractor under a Purchasing Agent Appointment on behalf of _____ (exempt entity)

As an Option 2 contractor, I hereby certify that the purchase of building materials and fixtures from the seller listed above is exempt from Nebraska sales tax pursuant to the **attached** Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17.

Any purchaser, agent, or other person who completes this certificate for any purchase which is not for resale, lease, or rental in the regular course of the purchaser's business, or is not otherwise exempted from sales and use taxes is subject to a penalty of \$100 or ten times the tax, whichever amount is larger, for each instance of presentation and misuse. With regard to a blanket certificate, this penalty applies to each purchase made during the period the blanket certificate is in effect. Under penalties of law, I declare that I am authorized to sign this certificate, and to the best of my knowledge and belief, it is correct and complete.

sign here _____ Title _____ Date _____
Authorized Signature

Authorized Signature Name (please print)

**Do not send this certificate to the Nebraska Department of Revenue (DOR). Keep it as part of your records.
 Sellers cannot accept incomplete certificates.**

The DOR is committed to the fair administration of the Nebraska tax laws. It is unlawful to claim an exemption for purchases of property or services that are subject to tax. Sellers are encouraged to notify the DOR of any unlawful use of this form.

Instructions

Who May Issue a Resale Certificate. Purchasers are to give the seller a properly completed Form 13, Section A, when making purchases of property or taxable services that will subsequently be resold in the purchaser's normal course of business. The property or services must be resold in the same form or condition as when purchased, or as an ingredient or component part of other property that will be resold.

Who May Issue an Exempt Sale Certificate. Form 13, Section B, may be completed and issued by governmental units or organizations that are exempt from paying Nebraska sales and use taxes. See this list in the [Nebraska Sales Tax Exemptions Chart](#). Most nonprofit organizations are **not** exempt from paying sales and use tax. Enter the appropriate number from "Exemption Categories" (listed below) that properly reflects the basis for your exemption.

For additional information about proper issuance and use of this certificate, please review [Reg-1-013. Sale for Resale – Resale Certificate](#), and [Reg-1-014. Exempt Sale Certificate](#).

Contractors. [Contractors](#) complete Form 13, Section C, part 1 or part 2 based on the option elected on the [Contractor Registration Database](#).

To make tax-exempt purchases of building materials and fixtures, Option 1 or Option 3 contractors must complete Form 13, Section C, Part 1. To make tax-exempt purchases of building materials and fixtures pursuant to a construction project for an exempt governmental unit or an exempt nonprofit organization, Option 2 contractors must complete Form 13, Section C, Part 2. The contractor must also attach a copy of a properly completed [Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17](#), to the Form 13, and both documents must be given to the supplier when purchasing building materials. See the [contractor information guides](#) and [Reg-1-017. Contractors](#), for additional information. Also, see the Important Note under "Exemption Categories" number 3.

When and Where to Issue. The Form 13 must be given to the seller at the time of the purchase to document why sales tax does not apply to the purchase. The Form 13 must be kept with the seller's records for audit purposes.

Sales Tax Number. A purchaser who is engaged in business as a wholesaler or manufacturer is not required to provide an ID number when completing Section A. Out-of-state purchasers may provide their home state sales tax number. Section B does not require a Nebraska ID number when exemption category 1, 2, or 5 is indicated.

Fully Completed Resale or Exempt Sale Certificate. A fully completed resale or exempt sale certificate is proof for the retailer that the sale was for resale or is exempt. For a resale certificate to be fully completed, it must include: (1) identification of the purchaser and seller, type of business engaged in by the purchaser; (2) sales tax permit number; (3) signature of an authorized person; and (4) the date of issuance.

For an exempt sale certificate to be fully completed, it must include: (1) identification of purchaser and seller; (2) a statement that the certificate is for a single purchase or is a blanket certificate covering future sales; (3) a statement of the basis for exemption, including the type of activity engaged in by the purchaser; (4) signature of an authorized person; and (5) the date of issuance.

Penalties. Any purchaser who gives a Form 13 to a seller for any purchase which is other than for resale, lease, or rental in the **normal** course of the purchaser's business, or is not otherwise exempted from sales and use tax under the Nebraska Revenue Act, is subject to a penalty of \$100 or ten times the tax, whichever is greater, for each instance of presentation and misuse. In addition, any purchaser, or their agent, who fraudulently signs a Form 13 may be found guilty of a Class IV misdemeanor.

Exemption Categories

(Insert appropriate number from the list below in Section B)

1. Governmental units, identified in [Neb. Rev. Stat. §§ 77-2704.15. Reg-1-072. United States Government and Federal Corporations.](#) and [Reg-1-093. Governmental Units](#). Governmental units are not assigned exemption numbers.

Sales to the U.S. government, its agencies, instrumentalities, and corporations wholly owned by the U.S. government are exempt from sales tax. However, sales to institutions chartered or created under federal authority, but which are not directly operated and controlled by the U.S. government for the benefit of the public, generally are taxable.

Purchases by governmental units that are **not** exempt from Nebraska sales and use taxes include, but are not limited to: governmental units of other states or countries; sanitary and improvement districts; rural water districts; railroad transportation safety districts; and county historical societies.

2. Purchases when the intended use renders it exempt. See [Nebraska Sales Tax Exemptions Chart](#).
3. Purchases made by organizations that have been issued a [Nebraska Exempt Organization Certificate of Exemption](#) (Certificate of Exemption). [Reg-1-090. Nonprofit Organizations](#); [Reg-1-091. Religious Organizations](#); and [Reg-1-092. Educational Institutions](#). Identify these organizations. These organizations are issued a Certificate of Exemption with a state ID number which must be entered in Section B of Form 13.

Important Note: Nonprofit educational institutions must be accredited regionally or nationally and have their primary campus in Nebraska to be exempt from sales and use tax. Also nonprofit organizations providing any of the types of health care or services that qualify to be exempt must be licensed or certified by the Nebraska Department of Health and Human Services (DHHS) to be exempt from sales and use taxes. There is no sales and use tax exemption prior to these entities being accredited, licensed, or certified. They CANNOT issue either a [Resale or Exempt Sale Certificate, Form 13](#), or a [Purchasing Agent Appointment, Form 17](#), to any retailer or contractor relating to purchases of building materials for construction or repair projects performed prior to being accredited, licensed, or certified. After an entity becomes accredited, licensed, or certified upon completion of the construction project, it may submit a [Nebraska Exemption Application for Sales and Use Tax, Form 4](#).

Nonprofit **health care organizations** that hold a Certificate of Exemption are exempt for purchases for use at their facility, or portion of the facility, covered by the license issued under the Nebraska Health Care Facility Licensure Act. Only specific types of health care facilities and activities are exempt. Purchases of items for use at facilities that are not covered under the license, or for any other activities that are not specifically exempt, are taxable. The exemption is not for the entire organization that offers different levels of health care or other activities, but is limited to the specific type of health care that is exempt. Purchases for non-exempt types of health care are taxable.

4. Purchases of motor vehicles, trailers, semitrailers, watercraft, and aircraft used predominately as common or contract carrier vehicles; accessories that physically become part of the common or contract carrier vehicle; and repair and replacement parts for these vehicles. The exemption ID number must be entered in Section B of the Form 13. An individual or business that has been issued a common or contract carrier certificate of exemption may only use it to purchase those items described above prior to the expiration date on the certificate. The certificate of exemption expires every 5 years. (See [Nebraska Common or Contract Carrier Information Guide](#)).
5. Purchases of manufacturing machinery and equipment made by a person engaged in the business of manufacturing, including repair and replacement parts or accessories, for use in manufacturing.
6. Occasional sales of used business or farm machinery or equipment productively used by the seller as a depreciable capital asset for more than one year in his or her business. The seller must have previously paid tax on the item being sold. The seller must complete, sign, and give the Exempt Sale Certificate to the purchaser. (See [Reg-1-022. Occasional Sales](#)). The Form 13 must be kept with the purchaser's records for audit purposes.

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

October 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 October 31, 2024, and the related Statements of Activities for the month and four months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

Lincoln, Nebraska

November XX, 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 10/31/2024	Rural Water-Bruno As of 10/31/2024	Rural Water-Colon As of 10/31/2024	All Districts As of 10/31/2024
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	163,194.52	0.00	0.00	163,194.52
103000 - Cash - County Treasurer	22,990.05	0.00	0.00	22,990.05
104000 - Cash - Education Building Res.	10,321.36	0.00	0.00	10,321.36
111100 - Investments - NRD - NPAIT	2,589.91	0.00	0.00	2,589.91
111105 - Union Bank STFIT	5,066,003.93	0.00	0.00	5,066,003.93
Total Cash and Cash Equivalents	5,266,074.77	60.00	90.00	5,266,224.77
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	1,192,995.20	7,310.08	7,558.67	1,207,863.95
105060 - Due from Bruno Water Fund	200,325.48	0.00	0.00	200,325.48
105070 - Due from Colon Water Fund	20,432.28	0.00	0.00	20,432.28
109000 - Taxes Receivable	32,062.25	0.00	0.00	32,062.25
Total Accounts Receivable	1,445,815.21	7,310.08	7,558.67	1,460,683.96
Total Accounts Receivable, Net	1,445,815.21	7,310.08	7,558.67	1,460,683.96
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	167,638.85	0.00	0.00	167,638.85
Total Prepaid Expenses	167,638.85	0.00	0.00	167,638.85
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	121,781.46	0.00	0.00	121,781.46
111250 - Investments - Alliance GIS Project	8,425.00	0.00	0.00	8,425.00
111550 - Investments - Elkhorn Breakout	144,132.85	0.00	0.00	144,132.85
111600 - Investments - Wanhoo SRA	588,596.54	0.00	0.00	588,596.54
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	9,465.10	9,465.10
Total Other Current Assets	862,935.85	0.00	9,465.10	872,400.95
Total Current Assets	7,742,464.68	13,939.37	26,967.70	7,783,371.75
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	10,950,321.58	0.00	0.00	10,950,321.58
162000 - Infrastructure	29,672,611.39	0.00	0.00	29,672,611.39
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	3,003,407.86	0.00	0.00	3,003,407.86
165000 - Machinery & Equipment	196,340.12	0.00	0.00	196,340.12
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	20,511.18	30,766.78	51,277.96
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	76,708.54	0.00	0.00	76,708.54
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53

See Accountant's Compilation Report

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 10/31/2024	Rural Water-Bruno As of 10/31/2024	Rural Water-Colon As of 10/31/2024	All Districts As of 10/31/2024
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	46,579,727.69	746,667.69	1,212,841.83	48,539,237.21
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	820.89	820.89
162900 - Accum Depr - Infra. & Land Imp.	4,728,298.77	0.00	0.00	4,728,298.77
164000 - Accum Depr - Buildings	578,185.85	0.00	0.00	578,185.85
165700 - Accum Depr - Water Line	0.00	151,760.82	288,823.60	440,584.42
166000 - Accum Depr - Machinery & Equipment	629,153.69	14,150.02	21,224.86	664,528.57
168000 - Accum Depr - Auto & Truck	257,379.62	0.00	0.00	257,379.62
169550 - Accum Depr - Master DB Water	120,717.11	0.00	0.00	120,717.11
170000 - Accum Depr - Office Equipment	103,308.30	0.00	0.00	103,308.30
Total Accumulated Depreciation	6,417,043.34	165,910.84	310,869.35	6,893,823.53
Total Property and Equipment	40,162,684.35	580,756.85	901,972.48	41,645,413.68
Total Assets	\$ 47,905,149.03	\$ 594,696.22	\$ 928,940.18	\$ 49,428,785.43
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	514,281.77	3,671.61	3,085.64	521,039.02
201100 - Sewer Collections Payable	0.00	0.00	2,633.60	2,633.60
202060 - Due to General Fund	0.00	200,325.48	20,432.28	220,757.76
Total Accounts Payable	514,281.77	203,997.09	26,151.52	744,430.38
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	77.04	77.04
206001 - Accrued Compensated Absences	224,731.87	3,331.07	4,996.60	233,059.54
207305 - Lodging Tax Czechland	636.75	0.00	0.00	636.75
207306 - Sales Tax Payable Wanahoo	707.31	0.00	0.00	707.31
207307 - Lodging Tax Wanahoo	643.01	0.00	0.00	643.01
Total Accrued Liabilities	226,718.94	3,331.07	5,073.64	235,123.65
Other Current Liabilities				
204000 - Deposits	100.00	400.00	3,400.00	3,900.00
204500 - Deferred Income	29,791.67	0.00	0.00	29,791.67
204600 - Education Building Deposits	10,510.00	0.00	0.00	10,510.00
207300 - Sales Tax Payable	62.48	199.10	177.57	439.15
207304 - Sales Tax Payable Czechland	82.28	0.00	0.00	82.28
Total Other Current Liabilities	40,546.43	599.10	3,577.57	44,723.10
Total Current Liabilities	781,547.14	207,927.26	34,802.73	1,024,277.13
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	21,330.94	21,330.94
Total Long Term Note Payable	0.00	0.00	21,330.94	21,330.94
Total Long Term Liabilities	0.00	0.00	21,330.94	21,330.94
Total Liabilities	781,547.14	207,927.26	56,133.67	1,045,608.07
Fund Balances				
Net Assets				
Net Assets - Not Designated	43,681,310.92	384,036.71	872,725.32	44,938,072.95
Net Assets - Designated				

See Accountant's Compilation Report

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

	Natural Resources District As of 10/31/2024	Rural Water-Bruno As of 10/31/2024	Rural Water-Colon As of 10/31/2024	All Districts As of 10/31/2024
12 - Districtwide Flood Reduction	2,600,000.00	0.00	0.00	2,600,000.00
8 - Farm Bill Tech Assistance	125,191.00	0.00	0.00	125,191.00
10 - Groundwater Sinking	100,000.00	0.00	0.00	100,000.00
4 - Intergov'tl Emergency Repair	100,000.00	0.00	0.00	100,000.00
13 - Joint Water Mgmt E Fremont	440,000.00	0.00	0.00	440,000.00
11 - Large Structure O&M	200,000.00	0.00	0.00	200,000.00
9 - NRD New Office	499,570.20	0.00	0.00	499,570.20
5 - Project Op and Maintenance	100,000.00	0.00	0.00	100,000.00
6 - Shell Creek Land Treatment	100,000.00	0.00	0.00	100,000.00
7 - Water Studies	30,000.00	0.00	0.00	30,000.00
Total Net Assets - Designated	<u>4,294,761.20</u>	<u>0.00</u>	<u>0.00</u>	<u>4,294,761.20</u>
Total Net Assets	47,976,072.12	384,036.71	872,725.32	49,232,834.15
Change in Net Position	(852,470.23)	2,732.25	81.19	(849,656.79)
Total Fund Balances	<u>47,123,601.89</u>	<u>386,768.96</u>	<u>872,806.51</u>	<u>48,383,177.36</u>
Total Liabilities and Fund Balance	<u>\$ 47,905,149.03</u>	<u>\$ 594,696.22</u>	<u>\$ 928,940.18</u>	<u>\$ 49,428,785.43</u>

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

	Natural Resources District Month Ending 10/31/2024	Rural Water-Bruno Month Ending 10/31/2024	Rural Water-Colon Month Ending 10/31/2024	All Districts Month Ending 10/31/2024
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	18,352.96	0.00	0.00	18,352.96
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	20,946.07	0.00	0.00	20,946.07
303250 - Water Smart Grant	0.00	0.00	0.00	0.00
303400 - Sand and Duck 319	0.00	0.00	0.00	0.00
303475 - Cottonwood 319	0.00	0.00	0.00	0.00
303960 - Hazard Mitigation - Federal	9,482.25	0.00	0.00	9,482.25
303961 - FEMA - Flood Funds	5,240.09	0.00	0.00	5,240.09
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	873.35	0.00	0.00	873.35
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	2,582.15	0.00	0.00	2,582.15
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 57,476.87	\$ 0.00	\$ 0.00	\$ 57,476.87
State Income				
301203 - Motor Vehicle Pro-Rate	158.32	0.00	0.00	158.32
301310 - Shell Creek NET	11,392.99	0.00	0.00	11,392.99
301325 - JEDI Funding	18,579.27	0.00	0.00	18,579.27
301900 - State Grant - NE Buffer Strip	30,405.09	0.00	0.00	30,405.09
304100 - Lake Wanahoo - Other	225.00	0.00	0.00	225.00
Total State Income	60,760.67	0.00	0.00	60,760.67
Local Income				
304105 - Education Building Rent	785.00	0.00	0.00	785.00
304112 - Dirt Sales - Wanahoo	501.64	0.00	0.00	501.64
Total Local Income	1,286.64	0.00	0.00	1,286.64
Rural Water Income				
304240 - Water Sales	0.00	5,671.00	4,509.45	10,180.45
304295 - Colon Sewer Fees	0.00	0.00	2,777.60	2,777.60
304261 - Other Revenue	3,000.00	5.62	66.24	3,071.86
Total Rural Water Income	3,000.00	5,676.62	7,353.29	16,029.91
Property Tax Income				
305100 - General Fund Property Taxes-Boone	3.73	0.00	0.00	3.73
305200 - General Fund Property Taxes-Butler	34.00	0.00	0.00	34.00
305300 - General Fund Property Taxes-Colfax	75.15	0.00	0.00	75.15
305400 - General Fund Property Taxes-Dodge	1,299.48	0.00	0.00	1,299.48
305500 - General Fund Property Taxes-Madison	15.47	0.00	0.00	15.47
305600 - General Fund Property Taxes-Platte	116.25	0.00	0.00	116.25
305700 - General Fund Property Taxes-Saunders	243.55	0.00	0.00	243.55
Total Property Tax Income	1,787.63	0.00	0.00	1,787.63
Investment Income				
311350 - Interest - NPAIT Elkhorn	593.76	0.00	0.00	593.76
311400 - Interest - NPAIT Wanahoo SRA	2,424.74	0.00	0.00	2,424.74
311500 - Interest - NPAIT NRD	10.57	0.00	0.00	10.57
311600 - Interest - STFIT NRD	21,335.32	0.00	0.00	21,335.32
311700 - Interest - UBT NRD	66.14	0.00	0.00	66.14
304350 - Colon RW Interest - NPAIT	0.00	0.00	38.98	38.98
Total Investment Income	24,430.53	0.00	38.98	24,469.51
Miscellaneous Income				
309100 - Sales - Trees	718.75	0.00	0.00	718.75
309350 - Sales - Well Permits	200.00	0.00	0.00	200.00
309360 - Sales - Sample Kits	66.00	0.00	0.00	66.00
309400 - Sales - Other	75.00	0.00	0.00	75.00
310200 - Czechland Camping Fees	1,338.92	0.00	0.00	1,338.92
310201 - Wanahoo Park Permits	3,280.50	0.00	0.00	3,280.50
310202 - Lake Wanahoo Camping	11,907.68	0.00	0.00	11,907.68
313000 - Miscellaneous Income	359.52	0.00	0.00	359.52
315000 - RWD Administrative Fees	509.02	0.00	0.00	509.02
316000 - Employee/Director Reimb	64.60	0.00	0.00	64.60
Total Miscellaneous Income	18,519.99	0.00	0.00	18,519.99
Total Income	167,262.33	5,676.62	7,392.27	180,331.22

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

	Natural Resources District Month Ending 10/31/2024	Rural Water-Bruno Month Ending 10/31/2024	Rural Water-Colon Month Ending 10/31/2024	All Districts Month Ending 10/31/2024
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	2,768.94	0.00	0.00	2,768.94
Total Dues & Membership	2,916.94	0.00	0.00	2,916.94
Fees and Licenses				
410304 - NRD Union Bank Fees	45.28	0.00	0.00	45.28
Total Fees and Licenses	45.28	0.00	0.00	45.28
Insurance				
410501 - Insurance-Auto	1,146.33	0.00	0.00	1,146.33
410502 - Insurance-Errors & Omissions	479.25	0.00	0.00	479.25
410504 - Insurance-Liability	5,849.60	0.00	0.00	5,849.60
410505 - Insurance-Property	2,667.67	0.00	0.00	2,667.67
Total Insurance	10,142.85	0.00	0.00	10,142.85
Interest Expense				
410600 - Interest Expense	0.00	0.00	57.17	57.17
Total Interest Expense	0.00	0.00	57.17	57.17
Legal Notices				
410701 - Legal Notices	689.64	0.00	0.00	689.64
Total Legal Notices	689.64	0.00	0.00	689.64
Maintenance Contracts				
410800 - Maintenance Contracts	271.99	0.00	0.00	271.99
Total Maintenance Contracts	271.99	0.00	0.00	271.99
Office Supply & Expense				
410902 - Office Supplies & Equip	203.49	0.00	0.00	203.49
410903 - Franklin Supplies	217.42	0.00	0.00	217.42
410905 - Reference Books	546.00	0.00	0.00	546.00
410906 - Office Expense - Other	159.85	0.00	0.00	159.85
Total Office Supply & Expense	1,126.76	0.00	0.00	1,126.76
Computer Supply & Expense				
411002 - Computer Consultant	1,781.80	0.00	0.00	1,781.80
411004 - Computer Software	459.02	0.00	0.00	459.02
411006 - Email	414.00	0.00	0.00	414.00
411011 - Computers & Equipment	781.89	0.00	0.00	781.89
Total Computer Supply & Expense	3,436.71	0.00	0.00	3,436.71
Professional Services				
411301 - Prof Serv-Accounting	7,700.00	0.00	0.00	7,700.00
411304 - Prof Serv-Legal - General	888.50	0.00	0.00	888.50
411311 - Washington Expense	2,300.00	0.00	0.00	2,300.00
Total Professional Services	10,888.50	0.00	0.00	10,888.50
Telephone Expense				
411601 - Telephone - Cellular	920.47	0.00	0.00	920.47
411602 - Local Phone & Internet	798.09	0.00	0.00	798.09
Total Telephone Expense	1,718.56	0.00	0.00	1,718.56
Utilities				
411700 - Utilities Expense	423.02	0.00	0.00	423.02
Total Utilities	423.02	0.00	0.00	423.02
Total Administration Expenses	31,660.25	0.00	57.17	31,717.42
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	1,207.08	0.00	0.00	1,207.08
420109 - Education Outreach	415.55	0.00	0.00	415.55
Total Education	1,622.63	0.00	0.00	1,622.63
Information				
420201 - Annual Report/Viaduct	5,250.00	0.00	0.00	5,250.00
420205 - Phrography, Cameras, Video	11.68	0.00	0.00	11.68
420209 - Ktic Ad	248.00	0.00	0.00	248.00
420211 - E-Ads	312.71	0.00	0.00	312.71
Total Information	5,822.39	0.00	0.00	5,822.39
Other				
420402 - Cooperative Projects/Donations	110.00	0.00	0.00	110.00
Total Other	110.00	0.00	0.00	110.00
Total Information & Education Expenses	7,555.02	0.00	0.00	7,555.02

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

	Natural Resources District Month Ending 10/31/2024	Rural Water-Bruno Month Ending 10/31/2024	Rural Water-Colon Month Ending 10/31/2024	All Districts Month Ending 10/31/2024
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,154.65	0.00	0.00	1,154.65
430102 - Auto & Truck R&M	873.70	0.00	0.00	873.70
Total Auto and Truck	2,028.35	0.00	0.00	2,028.35
Building Maintenance				
430201 - Bldg Maintenance	27.96	0.00	0.00	27.96
430202 - Office Cleaning	495.00	0.00	0.00	495.00
430203 - Garbage Maintenance	101.72	0.00	0.00	101.72
Total Building Maintenance	624.68	0.00	0.00	624.68
Operation and Maintenance				
430401 - Czechland & Homestead	2,935.69	0.00	0.00	2,935.69
430402 - Equipment Upkeep	1,463.01	0.00	0.00	1,463.01
430403 - Operation & Maintenance	139.77	0.00	0.00	139.77
430406 - Wanahoo Park Operation	10,334.91	0.00	0.00	10,334.91
430408 - Wanahoo Rec Mgmt	7,145.21	0.00	0.00	7,145.21
430409 - Lake Wanahoo Education Building	322.29	0.00	0.00	322.29
Total Operation and Maintenance	22,340.88	0.00	0.00	22,340.88
Other				
430804 - O&M One-Call Services	36.68	0.00	0.00	36.68
Total Other	36.68	0.00	0.00	36.68
Total Operation & Maintenance	25,030.59	0.00	0.00	25,030.59
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	36.86	0.00	0.00	36.86
Total Director Expense	36.86	0.00	0.00	36.86
Director Per Diem				
440200 - Director Per Diem	6,760.00	0.00	0.00	6,760.00
Total Director Per Diem	6,760.00	0.00	0.00	6,760.00
Employee Benefits				
440301 - Dental Insurance	1,726.36	0.00	0.00	1,726.36
440302 - Health Insurance	32,811.87	0.00	0.00	32,811.87
440303 - Retirement Benefit - 414H	5,989.99	0.00	0.00	5,989.99
440306 - Workmans Comp Benefit	1,937.33	0.00	0.00	1,937.33
440307 - Employee Benefits - Other	(36.94)	0.00	0.00	(36.94)
440309 - Flexible Spending Fee	20.00	0.00	0.00	20.00
Total Employee Benefits	42,448.61	0.00	0.00	42,448.61
Payroll Taxes				
440401 - FICA - ER	6,468.69	0.00	0.00	6,468.69
440402 - Medicare - ER	1,512.84	0.00	0.00	1,512.84
Total Payroll Taxes	7,981.53	0.00	0.00	7,981.53
Personnel Expense				
440501 - Personnel Meeting Exp	300.33	0.00	0.00	300.33
440502 - Personnel Mileage Exp	161.47	0.00	0.00	161.47
440504 - Personnel Uniform Exp	673.00	0.00	0.00	673.00
Total Personnel Expense	1,134.80	0.00	0.00	1,134.80
Salaries				
440601 - Salaries - Administration	20,467.76	0.00	0.00	20,467.76
440602 - Salaries - Clerical	2,403.72	0.00	0.00	2,403.72
440604 - Salaries - I & E	8,983.54	0.00	0.00	8,983.54
440605 - Salaries - Op & Maint	15,750.90	0.00	0.00	15,750.90
440606 - NRCS Support	16,258.24	0.00	0.00	16,258.24
440607 - Salaries - Projects	8,046.22	0.00	0.00	8,046.22
440608 - Salaries - Water	25,164.09	0.00	0.00	25,164.09
440616 - Lake Wanahoo Park Op.	9,003.45	0.00	0.00	9,003.45
Total Salaries	106,077.92	0.00	0.00	106,077.92
Total Personnel Expenses	164,439.72	0.00	0.00	164,439.72
Projects Expenses				
Inter-Governmental				
450123 - Hazard Mitigation Update	12,643.00	0.00	0.00	12,643.00
Total Inter-Governmental	12,643.00	0.00	0.00	12,643.00
Total Projects Expenses	12,643.00	0.00	0.00	12,643.00
Water Expenses				
Groundwater Management Plan				

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

	Natural Resources District Month Ending 10/31/2024	Rural Water-Bruno Month Ending 10/31/2024	Rural Water-Colon Month Ending 10/31/2024	All Districts Month Ending 10/31/2024
460101 - GWMP - Cost - Share	201.50	0.00	0.00	201.50
Total Groundwater Management Plan	201.50	0.00	0.00	201.50
Groundwater Programs				
460201 - Decommissioned Wells	898.32	0.00	0.00	898.32
460203 - GW Levels	30.00	0.00	0.00	30.00
460204 - GW Quality Program	108.97	0.00	0.00	108.97
460209 - Groundwater Programs Other	346.50	0.00	0.00	346.50
460213 - GW Memberships and Subscriptions	300.00	0.00	0.00	300.00
Total Groundwater Programs	1,683.79	0.00	0.00	1,683.79
Special Projects				
460503 - Special Projects - Other	246.84	0.00	0.00	246.84
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460520 - Nitrate Assessment	1,486.00	0.00	0.00	1,486.00
460522 - Groundwater Management Plan Rev	12,009.26	0.00	0.00	12,009.26
Total Special Projects	16,242.10	0.00	0.00	16,242.10
Land Treatment				
450201 - Ne Buffer Strip	30,405.09	0.00	0.00	30,405.09
450207 - Nswcp Supplement	4,500.00	0.00	0.00	4,500.00
450211 - Trees	1,399.61	0.00	0.00	1,399.61
450803 - Shell Creek Watershed Plan 319	29,668.45	0.00	0.00	29,668.45
450805 - Shell Creek Phase I (New)	77.50	0.00	0.00	77.50
Total Land Treatment	66,050.65	0.00	0.00	66,050.65
Total Water Expenses	84,178.04	0.00	0.00	84,178.04
Rural Water District Expenses				
570201 - Water Purchase	0.00	3,060.36	1,528.47	4,588.83
570206 - Repair	0.00	497.79	58.95	556.74
570208 - Lpnnrd Adm. Fee	0.00	283.55	225.47	509.02
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	59.01	88.52	147.53
570215 - ER Social Security Tax	0.00	79.65	124.08	203.73
570216 - ER Medicare Tax	0.00	18.63	29.02	47.65
570217 - Salaries	0.00	682.45	949.38	1,631.83
570219 - Fees And Licenses	0.00	17.13	25.68	42.81
570220 - Rural Water One-Call	0.00	0.82	2.46	3.28
570223 - Rural Water Gasoline	0.00	51.57	24.57	76.14
570308 - Colon Meter House Expense	0.00	0.00	108.48	108.48
570309 - Colon Sewer Collections	0.00	0.00	2,633.60	2,633.60
Total Rural Water District Expenses	0.00	4,975.35	6,135.27	11,110.62
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	55,586.25	677.91	1,432.90	57,697.06
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	55,586.25	677.91	1,437.07	57,701.23
Total Depreciation Expense	55,586.25	677.91	1,437.07	57,701.23
Total Expenses	381,092.87	5,653.26	7,629.51	394,375.64
Total Change in Net Position	\$ (213,830.54)	\$ 23.36	\$ (237.24)	\$ (214,044.42)

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

	Natural Resources District Year To Date 10/31/2024	Rural Water-Bruno Year To Date 10/31/2024	Rural Water-Colon Year To Date 10/31/2024	All Districts Year To Date 10/31/2024
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	41,219.22	0.00	0.00	41,219.22
303209 - Shell Creek Phase II 319 - NDEE	0.00	0.00	0.00	0.00
303210 - Shell Creek Phase II - 319 DEQ	0.00	0.00	0.00	0.00
303225 - Wahoo Creek WS PL566	80,621.87	0.00	0.00	80,621.87
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	44,105.88	0.00	0.00	44,105.88
303961 - FEMA - Flood Funds	4,375.61	0.00	0.00	4,375.61
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	873.35	0.00	0.00	873.35
303963 - FEMA - 428 Funds	31,208.78	0.00	0.00	31,208.78
303964 - Federal - NRCS	8,966.58	0.00	0.00	8,966.58
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
Total Federal Income	\$ 211,371.29	\$ 0.00	\$ 0.00	\$ 211,371.29
State Income				
301201 - Natural Resources WQ Fund	13,993.07	0.00	0.00	13,993.07
301203 - Motor Vehicle Pro-Rate	1,386.61	0.00	0.00	1,386.61
301309 - Water Sustainability Fund	18,600.00	0.00	0.00	18,600.00
301310 - Shell Creek NET	31,678.07	0.00	0.00	31,678.07
301325 - JEDI Funding	63,355.45	0.00	0.00	63,355.45
301900 - State Grant - NE Buffer Strip	30,405.09	0.00	0.00	30,405.09
304100 - Lake Wanahoo - Other	949.00	0.00	0.00	949.00
Total State Income	160,367.29	0.00	0.00	160,367.29
Local Income				
304105 - Education Building Rent	4,520.00	0.00	0.00	4,520.00
304112 - Dirt Sales - Wanahoo	3,452.09	0.00	0.00	3,452.09
304500 - JWMA B	15,296.25	0.00	0.00	15,296.25
Total Local Income	23,268.34	0.00	0.00	23,268.34
Rural Water Income				
304240 - Water Sales	0.00	23,284.00	19,835.40	43,119.40
304295 - Colon Sewer Fees	0.00	0.00	10,823.15	10,823.15
304261 - Other Revenue	3,000.00	24.07	272.95	3,297.02
Total Rural Water Income	3,000.00	23,308.07	30,931.50	57,239.57
Property Tax Income				
305100 - General Fund Property Taxes-Boone	4,285.01	0.00	0.00	4,285.01
305200 - General Fund Property Taxes-Butler	363.71	0.00	0.00	363.71
305300 - General Fund Property Taxes-Colfax	397.17	0.00	0.00	397.17
305400 - General Fund Property Taxes-Dodge	1,763.05	0.00	0.00	1,763.05
305500 - General Fund Property Taxes-Madison	39.24	0.00	0.00	39.24
305600 - General Fund Property Taxes-Platte	224.05	0.00	0.00	224.05
305700 - General Fund Property Taxes-Saunders	1,594.52	0.00	0.00	1,594.52
Total Property Tax Income	8,666.75	0.00	0.00	8,666.75
Investment Income				
311350 - Interest - NPAIT Elkhorn	2,472.04	0.00	0.00	2,472.04
311400 - Interest - NPAIT Wanahoo SRA	10,095.07	0.00	0.00	10,095.07
311500 - Interest - NPAIT NRD	44.38	0.00	0.00	44.38
311600 - Interest - STFIT NRD	92,549.19	0.00	0.00	92,549.19
311700 - Interest - UBT NRD	333.73	0.00	0.00	333.73
304350 - Colon RW Interest - NPAIT	0.00	0.00	162.43	162.43
Total Investment Income	105,494.41	0.00	162.43	105,656.84
Miscellaneous Income				
309100 - Sales - Trees	1,215.00	0.00	0.00	1,215.00
309350 - Sales - Well Permits	350.00	0.00	0.00	350.00
309360 - Sales - Sample Kits	3,416.00	0.00	0.00	3,416.00
309400 - Sales - Other	1,125.00	0.00	0.00	1,125.00
309500 - Equipment Rent	3,242.45	0.00	0.00	3,242.45
310000 - Chemigation Permits	1,360.00	0.00	0.00	1,360.00
310100 - Check Valve Sales	477.40	0.00	0.00	477.40
310200 - Czechland Camping Fees	8,109.52	0.00	0.00	8,109.52
310201 - Wanahoo Park Permits	22,102.00	0.00	0.00	22,102.00
310202 - Lake Wanahoo Camping	53,767.64	0.00	0.00	53,767.64

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

	Natural Resources District Year To Date 10/31/2024	Rural Water-Bruno Year To Date 10/31/2024	Rural Water-Colon Year To Date 10/31/2024	All Districts Year To Date 10/31/2024
313000 - Miscellaneous Income	2,333.68	0.00	0.00	2,333.68
315000 - RWD Administrative Fees	2,155.97	0.00	0.00	2,155.97
316000 - Employee/Director Reimb	290.70	0.00	0.00	290.70
317000 - Loss Or Gain On Sale Of Assets	15,692.70	0.00	0.00	15,692.70
Total Miscellaneous Income	115,638.06	0.00	0.00	115,638.06
Total Income	627,806.14	23,308.07	31,093.93	682,208.14
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	592.00	0.00	0.00	592.00
410203 - Dues - NARD	11,021.50	0.00	0.00	11,021.50
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	268.00	0.00	0.00	268.00
Total Dues & Membership	13,831.50	0.00	0.00	13,831.50
Fees and Licenses				
410302 - NRD Fees And Licenses	1,580.77	0.00	0.00	1,580.77
410304 - NRD Union Bank Fees	180.64	0.00	0.00	180.64
Total Fees and Licenses	1,761.41	0.00	0.00	1,761.41
Insurance				
410501 - Insurance-Auto	3,994.59	0.00	0.00	3,994.59
410502 - Insurance-Errors & Omissions	2,093.49	0.00	0.00	2,093.49
410504 - Insurance-Liability	21,860.60	0.00	0.00	21,860.60
410505 - Insurance-Property	9,379.18	0.00	0.00	9,379.18
Total Insurance	37,327.86	0.00	0.00	37,327.86
Interest Expense				
410600 - Interest Expense	0.00	0.00	313.73	313.73
Total Interest Expense	0.00	0.00	313.73	313.73
Legal Notices				
410701 - Legal Notices	1,049.61	0.00	0.00	1,049.61
Total Legal Notices	1,049.61	0.00	0.00	1,049.61
Maintenance Contracts				
410800 - Maintenance Contracts	1,218.93	0.00	0.00	1,218.93
Total Maintenance Contracts	1,218.93	0.00	0.00	1,218.93
Office Supply & Expense				
410901 - Copier Supplies	244.95	0.00	0.00	244.95
410902 - Office Supplies & Equip	709.98	0.00	0.00	709.98
410903 - Franklin Supplies	217.42	0.00	0.00	217.42
410904 - Letterhead, Envelopes & Forms	53.40	0.00	0.00	53.40
410905 - Reference Books	546.00	0.00	0.00	546.00
410906 - Office Expense - Other	459.80	0.00	0.00	459.80
Total Office Supply & Expense	2,231.55	0.00	0.00	2,231.55
Computer Supply & Expense				
411002 - Computer Consultant	2,975.80	0.00	0.00	2,975.80
411003 - Computer Repairs & Parts	55.37	0.00	0.00	55.37
411004 - Computer Software	2,402.24	0.00	0.00	2,402.24
411006 - Email	1,656.00	0.00	0.00	1,656.00
411011 - Computers & Equipment	1,130.89	0.00	0.00	1,130.89
Total Computer Supply & Expense	8,220.30	0.00	0.00	8,220.30
Postage				
411200 - Postage	1,027.99	0.00	0.00	1,027.99
Total Postage	1,027.99	0.00	0.00	1,027.99
Professional Services				
411301 - Prof Serv-Accounting	30,800.00	0.00	0.00	30,800.00
411304 - Prof Serv-Legal - General	3,961.50	0.00	0.00	3,961.50
411311 - Washington Expense	9,000.00	0.00	0.00	9,000.00
Total Professional Services	43,761.50	0.00	0.00	43,761.50
Telephone Expense				
411601 - Telephone - Cellular	3,925.81	0.00	0.00	3,925.81
411602 - Local Phone & Internet	3,198.43	0.00	0.00	3,198.43
Total Telephone Expense	7,124.24	0.00	0.00	7,124.24
Utilities				
411700 - Utilities Expense	2,562.06	0.00	0.00	2,562.06
Total Utilities	2,562.06	0.00	0.00	2,562.06

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

	Natural Resources District Year To Date 10/31/2024	Rural Water-Bruno Year To Date 10/31/2024	Rural Water-Colon Year To Date 10/31/2024	All Districts Year To Date 10/31/2024
Total Administration Expenses	120,116.95	0.00	313.73	120,430.68
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	1,207.08	0.00	0.00	1,207.08
420106 - Miscellaneous Education Expense	290.00	0.00	0.00	290.00
420109 - Education Outreach	615.55	0.00	0.00	615.55
Total Education	2,112.63	0.00	0.00	2,112.63
Information				
420201 - Annual Report/Viaduct	7,350.90	0.00	0.00	7,350.90
420203 - Expositions And Display	310.14	0.00	0.00	310.14
420205 - Phrography, Cameras, Video	11.68	0.00	0.00	11.68
420209 - Ktic Ad	856.00	0.00	0.00	856.00
420211 - E-Ads	727.99	0.00	0.00	727.99
Total Information	9,256.71	0.00	0.00	9,256.71
Other				
420401 - Art Supplies	16.13	0.00	0.00	16.13
420402 - Cooperative Projects/Donations	110.00	0.00	0.00	110.00
420404 - Promotional Materials	635.36	0.00	0.00	635.36
420405 - Recognition Banquet & Awards	171.00	0.00	0.00	171.00
420410 - Continuing Ed - I&E Dept	250.00	0.00	0.00	250.00
Total Other	1,182.49	0.00	0.00	1,182.49
Total Information & Education Expenses	12,551.83	0.00	0.00	12,551.83
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	8,188.28	0.00	0.00	8,188.28
430102 - Auto & Truck R&M	2,172.75	0.00	0.00	2,172.75
Total Auto and Truck	10,361.03	0.00	0.00	10,361.03
Building Maintenance				
430201 - Bldg Maintenance	70.08	0.00	0.00	70.08
430202 - Office Cleaning	1,925.00	0.00	0.00	1,925.00
430203 - Garbage Maintenance	401.57	0.00	0.00	401.57
Total Building Maintenance	2,396.65	0.00	0.00	2,396.65
Operation and Maintenance				
430401 - Czechland & Homestead	4,998.40	0.00	0.00	4,998.40
430402 - Equipment Upkeep	4,872.75	0.00	0.00	4,872.75
430403 - Operation & Maintenance	1,003.70	0.00	0.00	1,003.70
430406 - Wanahoo Park Operation	38,962.33	0.00	0.00	38,962.33
430407 - Monitoring Wanahoo Dam	6,714.94	0.00	0.00	6,714.94
430408 - Wanahoo Rec Mgmt	26,214.96	0.00	0.00	26,214.96
430409 - Lake Wanahoo Education Building	2,323.94	0.00	0.00	2,323.94
Total Operation and Maintenance	85,091.02	0.00	0.00	85,091.02
Other				
430804 - O&M One-Call Services	117.88	0.00	0.00	117.88
Total Other	117.88	0.00	0.00	117.88
Total Operation & Maintenance	97,966.58	0.00	0.00	97,966.58
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	2,055.69	0.00	0.00	2,055.69
440102 - Director Mileage Expense	3,441.79	0.00	0.00	3,441.79
440104 - Computer Stipend	1,200.00	0.00	0.00	1,200.00
Total Director Expense	6,697.48	0.00	0.00	6,697.48
Director Per Diem				
440200 - Director Per Diem	6,760.00	0.00	0.00	6,760.00
Total Director Per Diem	6,760.00	0.00	0.00	6,760.00
Employee Benefits				
440301 - Dental Insurance	7,127.98	0.00	0.00	7,127.98
440302 - Health Insurance	126,933.21	0.00	0.00	126,933.21
440303 - Retirement Benefit - 414H	23,540.30	0.00	0.00	23,540.30
440306 - Workmans Comp Benefit	4,604.57	0.00	0.00	4,604.57
440307 - Employee Benefits - Other	(265.37)	0.00	0.00	(265.37)
440309 - Flexible Spending Fee	76.00	0.00	0.00	76.00
Total Employee Benefits	162,016.69	0.00	0.00	162,016.69
Payroll Taxes				
440401 - FICA - ER	25,999.27	0.00	0.00	25,999.27

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

	Natural Resources District Year To Date 10/31/2024	Rural Water-Bruno Year To Date 10/31/2024	Rural Water-Colon Year To Date 10/31/2024	All Districts Year To Date 10/31/2024
440402 - Medicare - ER	6,080.51	0.00	0.00	6,080.51
Total Payroll Taxes	32,079.78	0.00	0.00	32,079.78
Personnel Expense				
440501 - Personnel Meeting Exp	7,373.35	0.00	0.00	7,373.35
440502 - Personnel Mileage Exp	684.07	0.00	0.00	684.07
440504 - Personnel Uniform Exp	768.54	0.00	0.00	768.54
440505 - Personnel Exp-Other	27.90	0.00	0.00	27.90
Total Personnel Expense	8,853.86	0.00	0.00	8,853.86
Salaries				
440601 - Salaries - Administration	78,501.80	0.00	0.00	78,501.80
440602 - Salaries - Clerical	9,614.88	0.00	0.00	9,614.88
440604 - Salaries - I & E	35,934.16	0.00	0.00	35,934.16
440605 - Salaries - Op & Maint	67,497.60	0.00	0.00	67,497.60
440606 - NRCS Support	63,593.24	0.00	0.00	63,593.24
440607 - Salaries - Projects	32,184.88	0.00	0.00	32,184.88
440608 - Salaries - Water	117,048.98	0.00	0.00	117,048.98
440616 - Lake Wanhoo Park Op.	45,258.19	0.00	0.00	45,258.19
Total Salaries	449,633.73	0.00	0.00	449,633.73
Total Personnel Expenses	666,041.54	0.00	0.00	666,041.54
Projects Expenses				
Inter-Governmental				
450119 - JWMAB Dodge Co	20,395.00	0.00	0.00	20,395.00
450123 - Hazard Mitigation Update	58,073.00	0.00	0.00	58,073.00
Total Inter-Governmental	78,468.00	0.00	0.00	78,468.00
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	116,468.00	0.00	0.00	116,468.00
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	5,457.28	0.00	0.00	5,457.28
460102 - GWMP - Information & Education	74.82	0.00	0.00	74.82
Total Groundwater Management Plan	5,532.10	0.00	0.00	5,532.10
Groundwater Programs				
460201 - Decommissioned Wells	3,018.24	0.00	0.00	3,018.24
460203 - GW Levels	30.00	0.00	0.00	30.00
460204 - GW Quality Program	9,437.03	0.00	0.00	9,437.03
460206 - Monitoring Wells	51.79	0.00	0.00	51.79
460209 - Groundwater Programs Other	949.50	0.00	0.00	949.50
460213 - GW Memberships and Subscriptions	1,200.00	0.00	0.00	1,200.00
Total Groundwater Programs	14,686.56	0.00	0.00	14,686.56
Regulatory				
460301 - Chemigation	105.33	0.00	0.00	105.33
Total Regulatory	105.33	0.00	0.00	105.33
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				
460503 - Special Projects - Other	246.84	0.00	0.00	246.84
460504 - ENWRA	10,000.00	0.00	0.00	10,000.00
460519 - Hydrological Study	31,000.00	0.00	0.00	31,000.00
460520 - Nitrate Assessment	21,764.25	0.00	0.00	21,764.25
460522 - Groundwater Management Plan Rev	32,185.01	0.00	0.00	32,185.01
Total Special Projects	95,196.10	0.00	0.00	95,196.10
Land Treatment				
450201 - Ne Buffer Strip	30,405.09	0.00	0.00	30,405.09
450207 - Nswcp Supplement	4,500.00	0.00	0.00	4,500.00
450211 - Trees	1,399.61	0.00	0.00	1,399.61
450803 - Shell Creek Watershed Plan 319	59,466.24	0.00	0.00	59,466.24
450805 - Shell Creek Phase I (New)	14,431.05	0.00	0.00	14,431.05
Total Land Treatment	110,201.99	0.00	0.00	110,201.99

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

	Natural Resources District Year To Date 10/31/2024	Rural Water-Bruno Year To Date 10/31/2024	Rural Water-Colon Year To Date 10/31/2024	All Districts Year To Date 10/31/2024
Total Water Expenses	244,732.08	0.00	0.00	244,732.08
Rural Water District Expenses				
570201 - Water Purchase	0.00	11,186.42	6,023.44	17,209.86
570204 - Testing	0.00	60.00	60.00	120.00
570206 - Repair	0.00	497.79	218.10	715.89
570207 - Other Expenses	0.00	21.59	(47.45)	(25.86)
570208 - Lpnnrd Adm. Fee	0.00	1,164.20	991.77	2,155.97
570210 - Health/Life/Vision/LTD - ER	0.00	810.17	1,215.23	2,025.40
570211 - Dental - ER	0.00	86.88	130.36	217.24
570212 - 414H ER Contributions	0.00	264.05	396.08	660.13
570215 - ER Social Security Tax	0.00	312.96	489.58	802.54
570216 - ER Medicare Tax	0.00	73.19	114.49	187.68
570217 - Salaries	0.00	2,820.88	3,906.47	6,727.35
570219 - Fees And Licenses	0.00	68.52	102.72	171.24
570220 - Rural Water One-Call	0.00	19.33	15.73	35.06
570221 - Rural Water Hand Tools & Supplies	0.00	68.43	102.64	171.07
570223 - Rural Water Gasoline	0.00	404.36	220.10	624.46
570231 - Rural Water Equipment Upkeep	0.00	5.41	8.11	13.52
570308 - Colon Meter House Expense	0.00	0.00	468.96	468.96
570309 - Colon Sewer Collections	0.00	0.00	10,534.40	10,534.40
Total Rural Water District Expenses	0.00	17,864.18	24,950.73	42,814.91
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	222,399.39	2,711.64	5,731.60	230,842.63
908350 - Amortization Expense - Colon	0.00	0.00	16.68	16.68
Total Depreciation	222,399.39	2,711.64	5,748.28	230,859.31
Total Depreciation Expense	222,399.39	2,711.64	5,748.28	230,859.31
Total Expenses	1,480,276.37	20,575.82	31,012.74	1,531,864.93
Total Change in Net Position	\$ (852,470.23)	\$ 2,732.25	\$ 81.19	\$ (849,656.79)

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

	Month Ending 10/31/2024 <small>MTD Actual</small>	Year To Date 10/31/2024 <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	18,352.96	41,219.22	160,000.00	(118,780.78)	25.76 %
303225 - Wahoo Creek WS PL566	20,946.07	80,621.87	1,000,000.00	(919,378.13)	8.06 %
303960 - Hazard Mitigation - Federal	9,482.25	44,105.88	159,750.00	(115,644.12)	27.61 %
303961 - FEMA - Flood Funds	5,240.09	4,375.61	375,000.00	(370,624.39)	1.17 %
303962 - NEMA - Flood Funds	873.35	873.35	142,087.00	(141,213.65)	0.61 %
303963 - FEMA - 428 Funds	0.00	31,208.78	540,182.00	(508,973.22)	5.78 %
303964 - Federal - NRCS	2,582.15	8,966.58	115,552.00	(106,585.42)	7.76 %
Total Federal Income	57,476.87	211,371.29	2,522,571.00	(2,311,199.71)	8.38 %
State Income					
301201 - Natural Resources WQ Fund	0.00	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	158.32	1,386.61	8,400.00	(7,013.39)	16.51 %
301309 - Water Sustainability Fund	0.00	18,600.00	100,000.00	(81,400.00)	18.60 %
301310 - Shell Creek NET	11,392.99	31,678.07	100,000.00	(68,321.93)	31.68 %
301325 - JEDI Funding	18,579.27	63,355.45	4,000,000.00	(3,936,644.55)	1.58 %
301900 - State Grant - NE Buffer Strip	30,405.09	30,405.09	52,500.00	(22,094.91)	57.91 %
304100 - Lake Wanahoo - Other	225.00	949.00	25,000.00	(24,051.00)	3.80 %
Total State Income	60,760.67	160,367.29	4,341,900.00	(4,181,532.71)	3.69 %
Local Income					
304105 - Education Building Rent	785.00	4,520.00	17,000.00	(12,480.00)	26.59 %
304112 - Dirt Sales - Wanahoo	501.64	3,452.09	10,000.00	(6,547.91)	34.52 %
304400 - Flow Meter Maint. Reimb.	0.00	0.00	1,000.00	(1,000.00)	0.00 %
304500 - JWMAB	0.00	15,296.25	15,500.00	(203.75)	98.69 %
Total Local Income	1,286.64	23,268.34	43,500.00	(20,231.66)	53.49 %
Rural Water Income					
304261 - Other Revenue	3,000.00	3,000.00	0.00	3,000.00	0.00 %
Total Rural Water Income	3,000.00	3,000.00	0.00	3,000.00	0.00 %
Property Tax Income					
305100 - General Fund Property Taxes-Boone	3.73	4,285.01	96,000.00	(91,714.99)	4.46 %
305200 - General Fund Property Taxes-Butler	34.00	363.71	370,000.00	(369,636.29)	0.10 %
305300 - General Fund Property Taxes-Colfax	75.15	397.17	318,500.00	(318,102.83)	0.12 %
305400 - General Fund Property Taxes-Dodge	1,299.48	1,763.05	1,064,000.00	(1,062,236.95)	0.17 %
305500 - General Fund Property Taxes-Madison	15.47	39.24	48,500.00	(48,460.76)	0.08 %
305600 - General Fund Property Taxes-Platte	116.25	224.05	401,000.00	(400,775.95)	0.06 %
305700 - General Fund Property Taxes-Saunders	243.55	1,594.52	1,185,000.00	(1,183,405.48)	0.13 %
Total Property Tax Income	1,787.63	8,666.75	3,483,000.00	(3,474,333.25)	0.25 %
Investment Income					
311350 - Interest - NPAIT Elkhorn	593.76	2,472.04	1,200.00	1,272.04	206.00 %
311400 - Interest - NPAIT Wanahoo SRA	2,424.74	10,095.07	25,000.00	(14,904.93)	40.38 %
311500 - Interest - NPAIT NRD	10.57	44.38	100.00	(55.62)	44.38 %
311600 - Interest - STFIT NRD	21,335.32	92,549.19	150,000.00	(57,450.81)	61.70 %
311700 - Interest - UBT NRD	66.14	333.73	1,000.00	(666.27)	33.37 %
Total Investment Income	24,430.53	105,494.41	177,300.00	(71,805.59)	59.50 %
Miscellaneous Income					
309100 - Sales - Trees	718.75	1,215.00	30,000.00	(28,785.00)	4.05 %

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

	Month Ending 10/31/2024	Year To Date 10/31/2024	Annual Budget June 30, 2025	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2025		
309350 - Sales - Well Permits	200.00	350.00	1,750.00	(1,400.00)	20.00 %
309360 - Sales - Sample Kits	66.00	3,416.00	2,000.00	1,416.00	170.80 %
309400 - Sales - Other	75.00	1,125.00	3,500.00	(2,375.00)	32.14 %
309500 - Equipment Rent	0.00	3,242.45	8,500.00	(5,257.55)	38.15 %
310000 - Chemigation Permits	0.00	1,360.00	24,000.00	(22,640.00)	5.67 %
310100 - Check Valve Sales	0.00	477.40	1,000.00	(522.60)	47.74 %
310200 - Czechland Camping Fees	1,338.92	8,109.52	10,000.00	(1,890.48)	81.10 %
310201 - Wanahoo Park Permits	3,280.50	22,102.00	85,000.00	(62,898.00)	26.00 %
310202 - Lake Wanahoo Camping	11,907.68	53,767.64	120,000.00	(66,232.36)	44.81 %
312000 - Salaries-Other NRD	0.00	0.00	95,000.00	(95,000.00)	0.00 %
313000 - Miscellaneous Income	359.52	2,333.68	20,000.00	(17,666.32)	11.67 %
315000 - RWD Administrative Fees	509.02	2,155.97	5,500.00	(3,344.03)	39.20 %
316000 - Employee/Director Reimb	64.60	290.70	3,000.00	(2,709.30)	9.69 %
317000 - Loss Or Gain On Sale Of Assets	0.00	15,692.70	800,000.00	(784,307.30)	1.96 %
318000 - Special Project Income	0.00	0.00	35,000.00	(35,000.00)	0.00 %
Total Miscellaneous Income	18,519.99	115,638.06	1,244,250.00	(1,128,611.94)	9.29 %
Total Income	167,262.33	627,806.14	11,812,521.00	(11,184,714.86)	5.31 %
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	592.00	1,776.00	(1,184.00)	33.33 %
410203 - Dues - NARD	2,768.94	11,021.50	33,227.00	(22,205.50)	33.17 %
410204 - Dues - NWRA	0.00	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	0.00	268.00	3,200.00	(2,932.00)	8.38 %
Total Dues & Membership	2,916.94	13,831.50	40,603.00	(26,771.50)	34.07 %
Fees and Licenses					
410302 - NRD Fees And Licenses	0.00	1,580.77	30,000.00	(28,419.23)	5.27 %
410304 - NRD Union Bank Fees	45.28	180.64	600.00	(419.36)	30.11 %
Total Fees and Licenses	45.28	1,761.41	30,600.00	(28,838.59)	5.76 %
GIS					
410401 - GIS Activities	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total GIS	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Insurance					
410501 - Insurance-Auto	1,146.33	3,994.59	16,000.00	(12,005.41)	24.97 %
410502 - Insurance-Errors & Omissions	479.25	2,093.49	7,100.00	(5,006.51)	29.49 %
410504 - Insurance-Liability	5,849.60	21,860.60	71,000.00	(49,139.40)	30.79 %
410505 - Insurance-Property	2,667.67	9,379.18	26,000.00	(16,620.82)	36.07 %
Total Insurance	10,142.85	37,327.86	120,100.00	(82,772.14)	31.08 %
Legal Notices					
410701 - Legal Notices	689.64	1,049.61	4,000.00	(2,950.39)	26.24 %
410702 - Other Notices and Advertising	0.00	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	689.64	1,049.61	4,100.00	(3,050.39)	25.60 %
Maintenance Contracts					
410800 - Maintenance Contracts	271.99	1,218.93	5,000.00	(3,781.07)	24.38 %
Total Maintenance Contracts	271.99	1,218.93	5,000.00	(3,781.07)	24.38 %

Lower Platte North NRD
Supplemental Schedule
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	Month Ending 10/31/2024 <small>MTD Actual</small>	Year To Date 10/31/2024 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
Office Supply & Expense					
410901 - Copier Supplies	0.00	244.95	1,000.00	(755.05)	24.50 %
410902 - Office Supplies & Equip	203.49	709.98	6,000.00	(5,290.02)	11.83 %
410903 - Franklin Supplies	217.42	217.42	500.00	(282.58)	43.48 %
410904 - Letterhead, Envelopes & Forms	0.00	53.40	1,500.00	(1,446.60)	3.56 %
410905 - Reference Books	546.00	546.00	1,000.00	(454.00)	54.60 %
410906 - Office Expense - Other	159.85	459.80	2,500.00	(2,040.20)	18.39 %
Total Office Supply & Expense	1,126.76	2,231.55	12,500.00	(10,268.45)	17.85 %
Computer Supply & Expense					
411002 - Computer Consultant	1,781.80	2,975.80	15,000.00	(12,024.20)	19.84 %
411003 - Computer Repairs & Parts	0.00	55.37	5,000.00	(4,944.63)	1.11 %
411004 - Computer Software	459.02	2,402.24	13,500.00	(11,097.76)	17.79 %
411005 - Computer Magazines/Video	0.00	0.00	100.00	(100.00)	0.00 %
411006 - Email	414.00	1,656.00	4,500.00	(2,844.00)	36.80 %
411011 - Computers & Equipment	781.89	1,130.89	8,000.00	(6,869.11)	14.14 %
411012 - Website Design & Hosting	0.00	0.00	350.00	(350.00)	0.00 %
Total Computer Supply & Expense	3,436.71	8,220.30	46,450.00	(38,229.70)	17.70 %
Postage					
411200 - Postage	0.00	1,027.99	4,500.00	(3,472.01)	22.84 %
Total Postage	0.00	1,027.99	4,500.00	(3,472.01)	22.84 %
Professional Services					
411301 - Prof Serv-Accounting	7,700.00	30,800.00	92,400.00	(61,600.00)	33.33 %
411302 - Prof Serv-Annual Audit	0.00	0.00	14,900.00	(14,900.00)	0.00 %
411304 - Prof Serv-Legal - General	888.50	3,961.50	12,000.00	(8,038.50)	33.01 %
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	2,300.00	9,000.00	27,600.00	(18,600.00)	32.61 %
Total Professional Services	10,888.50	43,761.50	152,900.00	(109,138.50)	28.62 %
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	920.47	3,925.81	12,500.00	(8,574.19)	31.41 %
411602 - Local Phone & Internet	798.09	3,198.43	10,000.00	(6,801.57)	31.98 %
Total Telephone Expense	1,718.56	7,124.24	22,500.00	(15,375.76)	31.66 %
Utilities					
411700 - Utilities Expense	423.02	2,562.06	12,000.00	(9,437.94)	21.35 %
Total Utilities	423.02	2,562.06	12,000.00	(9,437.94)	21.35 %
Total Administration Expenses	31,660.25	120,116.95	457,253.00	(337,136.05)	26.27 %
Information & Education Expenses					
Education					
420103 - Land & Range Judging Contest	1,207.08	1,207.08	1,000.00	207.08	120.71 %
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 %

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

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420108 - Spring Conservation Sensation	0.00	0.00	3,500.00	(3,500.00)	0.00 %
420109 - Education Outreach	415.55	615.55	3,500.00	(2,884.45)	17.59 %
Total Education	1,622.63	2,112.63	11,500.00	(9,387.37)	18.37 %
Information					
420201 - Annual Report/Viaduct	5,250.00	7,350.90	15,000.00	(7,649.10)	49.01 %
420202 - Books And Pamphlets	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420203 - Expositions And Display	0.00	310.14	2,000.00	(1,689.86)	15.51 %
420205 - Phrography, Cameras, Video	11.68	11.68	1,500.00	(1,488.32)	0.78 %
420206 - Soil & Water Stewardship Mat.	0.00	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420209 - Ktic Ad	248.00	856.00	3,500.00	(2,644.00)	24.46 %
420211 - E-Ads	312.71	727.99	1,700.00	(972.01)	42.82 %
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	5,822.39	9,256.71	32,800.00	(23,543.29)	28.22 %
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	110.00	110.00	500.00	(390.00)	22.00 %
420404 - Promotional Materials	0.00	635.36	4,000.00	(3,364.64)	15.88 %
420405 - Recognition Banquet & Awards	0.00	171.00	2,000.00	(1,829.00)	8.55 %
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	0.00	250.00	500.00	(250.00)	50.00 %
Total Other	110.00	1,182.49	9,250.00	(8,067.51)	12.78 %
Total Information & Education Expenses	7,555.02	12,551.83	60,550.00	(47,998.17)	20.73 %
Operation & Maintenance					
Auto and Truck					
430101 - Auto & Truck Gas	1,154.65	8,188.28	25,000.00	(16,811.72)	32.75 %
430102 - Auto & Truck R&M	873.70	2,172.75	7,200.00	(5,027.25)	30.18 %
Total Auto and Truck	2,028.35	10,361.03	32,200.00	(21,838.97)	32.18 %
Building Maintenance					
430201 - Bldg Maintenance	27.96	70.08	3,500.00	(3,429.92)	2.00 %
430202 - Office Cleaning	495.00	1,925.00	6,000.00	(4,075.00)	32.08 %
430203 - Garbage Maintenance	101.72	401.57	1,200.00	(798.43)	33.46 %
Total Building Maintenance	624.68	2,396.65	10,700.00	(8,303.35)	22.40 %
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	2,935.69	4,998.40	6,500.00	(1,501.60)	76.90 %
430402 - Equipment Upkeep	1,463.01	4,872.75	12,000.00	(7,127.25)	40.61 %
430403 - Operation & Maintenance	139.77	1,003.70	166,000.00	(164,996.30)	0.60 %
430404 - Tree Supplies	0.00	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	10,334.91	38,962.33	60,000.00	(21,037.67)	64.94 %

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430407 - Monitoring Wanahoo Dam	0.00	6,714.94	20,000.00	(13,285.06)	33.57 %
430408 - Wanahoo Rec Mgmt	7,145.21	26,214.96	60,000.00	(33,785.04)	43.69 %
430409 - Lake Wanahoo Education Building	322.29	2,323.94	15,000.00	(12,676.06)	15.49 %
Total Operation and Maintenance	22,340.88	85,091.02	339,750.00	(254,658.98)	25.05 %
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	36.68	117.88	150.00	(32.12)	78.59 %
430805 - IceJam Monitoring	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	36.68	117.88	76,650.00	(76,532.12)	0.15 %
Total Operation & Maintenance	25,030.59	97,966.58	484,300.00	(386,333.42)	20.23 %
Personnel Expenses					
Director Expense					
440101 - Director Meeting Expense	36.86	2,055.69	20,000.00	(17,944.31)	10.28 %
440102 - Director Mileage Expense	0.00	3,441.79	16,000.00	(12,558.21)	21.51 %
440104 - Computer Stipend	0.00	1,200.00	5,700.00	(4,500.00)	21.05 %
Total Director Expense	36.86	6,697.48	41,700.00	(35,002.52)	16.06 %
Director Per Diem					
440200 - Director Per Diem	6,760.00	6,760.00	30,000.00	(23,240.00)	22.53 %
Total Director Per Diem	6,760.00	6,760.00	30,000.00	(23,240.00)	22.53 %
Employee Benefits					
440301 - Dental Insurance	1,726.36	7,127.98	24,000.00	(16,872.02)	29.70 %
440302 - Health Insurance	32,811.87	126,933.21	385,000.00	(258,066.79)	32.97 %
440303 - Retirement Benefit - 414H	5,989.99	23,540.30	89,000.00	(65,459.70)	26.45 %
440304 - Retirement Benefit - 457 Plan	0.00	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	0.00	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	1,937.33	4,604.57	23,000.00	(18,395.43)	20.02 %
440307 - Employee Benefits - Other	(36.94)	(265.37)	2,500.00	(2,765.37)	(10.61) %
440309 - Flexible Spending Fee	20.00	76.00	300.00	(224.00)	25.33 %
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	42,448.61	162,016.69	532,300.00	(370,283.31)	30.44 %
Payroll Taxes					
440401 - FICA - ER	6,468.69	25,999.27	83,000.00	(57,000.73)	31.32 %
440402 - Medicare - ER	1,512.84	6,080.51	19,500.00	(13,419.49)	31.18 %
Total Payroll Taxes	7,981.53	32,079.78	102,500.00	(70,420.22)	31.30 %
Personnel Expense					

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440501 - Personnel Meeting Exp	300.33	7,373.35	35,000.00	(27,626.65)	21.07 %
440502 - Personnel Mileage Exp	161.47	684.07	3,500.00	(2,815.93)	19.54 %
440503 - Safety Committee	0.00	0.00	1,000.00	(1,000.00)	0.00 %
440504 - Personnel Uniform Exp	673.00	768.54	2,500.00	(1,731.46)	30.74 %
440505 - Personnel Exp-Other	0.00	27.90	1,200.00	(1,172.10)	2.33 %
Total Personnel Expense	1,134.80	8,853.86	43,200.00	(34,346.14)	20.50 %
Salaries					
440601 - Salaries - Administration	20,467.76	78,501.80	263,680.00	(185,178.20)	29.77 %
440602 - Salaries - Clerical	2,403.72	9,614.88	31,248.00	(21,633.12)	30.77 %
440603 - Employee Recognition Program	0.00	0.00	1,300.00	(1,300.00)	0.00 %
440604 - Salaries - I & E	8,983.54	35,934.16	116,786.00	(80,851.84)	30.77 %
440605 - Salaries - Op & Maint	15,750.90	67,497.60	226,291.00	(158,793.40)	29.83 %
440606 - NRCS Support	16,258.24	63,593.24	284,747.00	(221,153.76)	22.33 %
440607 - Salaries - Projects	8,046.22	32,184.88	104,601.00	(72,416.12)	30.77 %
440608 - Salaries - Water	25,164.09	117,048.98	391,895.00	(274,846.02)	29.87 %
440616 - Lake Wanahoo Park Op.	9,003.45	45,258.19	95,000.00	(49,741.81)	47.64 %
Total Salaries	106,077.92	449,633.73	1,515,548.00	(1,065,914.27)	29.67 %
Total Personnel Expenses	164,439.72	666,041.54	2,265,248.00	(1,599,206.46)	29.40 %
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 - JWMAB Dodge Co	0.00	20,395.00	45,000.00	(24,605.00)	45.32 %
450123 - Hazard Mitigation Update	12,643.00	58,073.00	213,000.00	(154,927.00)	27.26 %
Total Inter-Governmental	12,643.00	78,468.00	334,000.00	(255,532.00)	23.49 %
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	0.00	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	0.00	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	0.00	13,000.00	13,000.00	0.00	100.00 %
Total Other Projects	0.00	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	12,643.00	116,468.00	4,070,163.00	(3,953,695.00)	2.86 %
Water Expenses					
Groundwater Management Plan					
460101 - GWMP - Cost - Share	201.50	5,457.28	15,000.00	(9,542.72)	36.38 %
460102 - GWMP - Information & Education	0.00	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 %

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

	Month Ending 10/31/2024 <small>MTD Actual</small>	Year To Date 10/31/2024 <small>FYTD Actual</small>	Annual Budget June 30, 2025 <small>FY2025</small>	\$ Difference Annual Budget	Percentage Annual Budget
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	201.50	5,532.10	53,600.00	(48,067.90)	10.32 %
Groundwater Programs					
460201 - Decommissioned Wells	898.32	3,018.24	19,000.00	(15,981.76)	15.89 %
460203 - GW Levels	30.00	30.00	500.00	(470.00)	6.00 %
460204 - GW Quality Program	108.97	9,437.03	15,000.00	(5,562.97)	62.91 %
460205 - Mead - NOP	0.00	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	0.00	51.79	10,000.00	(9,948.21)	0.52 %
460209 - Groundwater Programs Other	346.50	949.50	28,000.00	(27,050.50)	3.39 %
460212 - GW Monitoring Equip SQS#2	0.00	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	300.00	1,200.00	5,500.00	(4,300.00)	21.82 %
Total Groundwater Programs	1,683.79	14,686.56	78,350.00	(63,663.44)	18.74 %
Regulatory					
460301 - Chemigation	0.00	105.33	1,000.00	(894.67)	10.53 %
460302 - Irrigation Runoff	0.00	0.00	750.00	(750.00)	0.00 %
Total Regulatory	0.00	105.33	1,750.00	(1,644.67)	6.02 %
Surface Water Programs					
460403 - Stream Flow	0.00	19,010.00	19,010.00	0.00	100.00 %
Total Surface Water Programs	0.00	19,010.00	19,010.00	0.00	100.00 %
Special Projects					
460503 - Special Projects - Other	246.84	246.84	56,000.00	(55,753.16)	0.44 %
460504 - ENWRA	2,500.00	10,000.00	30,000.00	(20,000.00)	33.33 %
460519 - Hydrological Study	0.00	31,000.00	165,000.00	(134,000.00)	18.79 %
460520 - Nitrate Assessment	1,486.00	21,764.25	25,000.00	(3,235.75)	87.06 %
460521 - Lower Platte Consortium	0.00	0.00	250.00	(250.00)	0.00 %
460522 - Groundwater Management Plan Rev	12,009.26	32,185.01	73,000.00	(40,814.99)	44.09 %
Total Special Projects	16,242.10	95,196.10	349,250.00	(254,053.90)	27.26 %
Land Treatment					
450201 - Ne Buffer Strip	30,405.09	30,405.09	52,000.00	(21,594.91)	58.47 %
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	4,500.00	4,500.00	25,000.00	(20,500.00)	18.00 %
450211 - Trees	1,399.61	1,399.61	3,000.00	(1,600.39)	46.65 %
450802 - Wahoo Creek Watershed Plan-319	0.00	0.00	30,000.00	(30,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	29,668.45	59,466.24	260,000.00	(200,533.76)	22.87 %
450805 - Shell Creek Phase I (New)	77.50	14,431.05	0.00	14,431.05	0.00 %
Total Land Treatment	66,050.65	110,201.99	395,000.00	(284,798.01)	27.90 %
Total Water Expenses	84,178.04	244,732.08	896,960.00	(652,227.92)	27.28 %
Total Expenses	325,506.62	1,257,876.98	8,234,474.00	(6,976,597.02)	15.28 %
Total Change in Net Position	(158,244.29)	(630,070.84)	3,578,047.00	(4,208,117.84)	(17.61) %

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

	Month Ending 10/31/2024 <small>MTD Actual</small>	Year To Date 10/31/2024 <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	5,671.00	23,284.00	42,400.00	(19,116.00)	54.92 %
304261 - Other Revenue	5.62	24.07	2,000.00	(1,975.93)	1.20 %
Total Rural Water Income	5,676.62	23,308.07	44,400.00	(21,091.93)	52.50 %
Rural Water District Expenses					
570201 - Water Purchase	3,060.36	11,186.42	25,800.00	(14,613.58)	43.36 %
570204 - Testing	0.00	60.00	400.00	(340.00)	15.00 %
570206 - Repair	497.79	497.79	1,600.00	(1,102.21)	31.11 %
570207 - Other Expenses	0.00	21.59	600.00	(578.41)	3.60 %
570208 - Lpnrnd Adm. Fee	283.55	1,164.20	2,200.00	(1,035.80)	52.92 %
570210 - Health/Life/Vision/LTD - ER	202.67	810.17	2,600.00	(1,789.83)	31.16 %
570211 - Dental - ER	21.72	86.88	300.00	(213.12)	28.96 %
570212 - 414H ER Contributions	59.01	264.05	840.00	(575.95)	31.43 %
570215 - ER Social Security Tax	79.65	312.96	1,080.00	(767.04)	28.98 %
570216 - ER Medicare Tax	18.63	73.19	260.00	(186.81)	28.15 %
570217 - Salaries	682.45	2,820.88	10,000.00	(7,179.12)	28.21 %
570219 - Fees And Licenses	17.13	68.52	400.00	(331.48)	17.13 %
570220 - Rural Water One-Call	0.82	19.33	50.00	(30.67)	38.66 %
570221 - Rural Water Hand Tools & Supplies	0.00	68.43	200.00	(131.57)	34.22 %
570222 - RW Dues And Memberships	0.00	0.00	220.00	(220.00)	0.00 %
570223 - Rural Water Gasoline	51.57	404.36	600.00	(195.64)	67.39 %
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	0.00	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	4,975.35	17,864.18	50,350.00	(32,485.82)	35.48 %
Total Change in Net Position	701.27	5,443.89	(5,950.00)	11,393.89	(91.49) %

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

	Month Ending 10/31/2024 <small>MTD Actual</small>	Year To Date 10/31/2024 <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	4,509.45	19,835.40	63,600.00	(43,764.60)	31.19 %
304275 - Colon Hook Up Fees	0.00	0.00	6,000.00	(6,000.00)	0.00 %
304295 - Colon Sewer Fees	2,777.60	10,823.15	31,000.00	(20,176.85)	34.91 %
304261 - Other Revenue	66.24	272.95	3,000.00	(2,727.05)	9.10 %
Total Rural Water Income	7,353.29	30,931.50	103,600.00	(72,668.50)	29.86 %
Investment Income					
304350 - Colon RW Interest - NPAIT	38.98	162.43	400.00	(237.57)	40.61 %
Total Investment Income	38.98	162.43	400.00	(237.57)	40.61 %
Rural Water District Expenses					
570201 - Water Purchase	1,528.47	6,023.44	17,200.00	(11,176.56)	35.02 %
570204 - Testing	0.00	60.00	600.00	(540.00)	10.00 %
570206 - Repair	58.95	218.10	2,400.00	(2,181.90)	9.09 %
570207 - Other Expenses	0.00	(47.45)	900.00	(947.45)	(5.27) %
570208 - Lpnrnd Adm. Fee	225.47	991.77	3,300.00	(2,308.23)	30.05 %
570210 - Health/Life/Vision/LTD - ER	304.00	1,215.23	3,900.00	(2,684.77)	31.16 %
570211 - Dental - ER	32.59	130.36	450.00	(319.64)	28.97 %
570212 - 414H ER Contributions	88.52	396.08	1,260.00	(863.92)	31.43 %
570215 - ER Social Security Tax	124.08	489.58	1,620.00	(1,130.42)	30.22 %
570216 - ER Medicare Tax	29.02	114.49	390.00	(275.51)	29.36 %
570217 - Salaries	949.38	3,906.47	15,000.00	(11,093.53)	26.04 %
570219 - Fees And Licenses	25.68	102.72	600.00	(497.28)	17.12 %
570220 - Rural Water One-Call	2.46	15.73	75.00	(59.27)	20.97 %
570221 - Rural Water Hand Tools & Supplies	0.00	102.64	300.00	(197.36)	34.21 %
570222 - RW Dues And Memberships	0.00	0.00	330.00	(330.00)	0.00 %
570223 - Rural Water Gasoline	24.57	220.10	900.00	(679.90)	24.46 %
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	0.00	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	108.48	468.96	1,250.00	(781.04)	37.52 %
570309 - Colon Sewer Collections	2,633.60	10,534.40	31,000.00	(20,465.60)	33.98 %
570330 - Colon RW Bad Debt Expense	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	6,135.27	24,950.73	90,630.00	(65,679.27)	27.53 %
Total Change in Net Position	1,257.00	6,143.20	13,370.00	(7,226.80)	45.95 %

Lower Platte North NRD

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

	Year To Date 10/31/2024	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	30,514.76	0.00	30,514.76	0.00%
Wahoo Creek Additional Dams	111,462.56	0.00	111,462.56	0.00%
Wahoo Creek Land Rights - Easements	2,000.00	0.00	2,000.00	0.00%
Office Building	1,147,187.50	2,200,000.00	(1,052,812.50)	0.00%
Office Building - Furnishings/Infrastructure	0.00	150,000.00	(150,000.00)	0.00%
Cottonwood 21A	8,966.58	82,552.00	(73,585.42)	10.86%
Wanhoo FEMA Repairs	0.00	500,000.00	(500,000.00)	0.00%
Wanhoo Utility Improvements	3,920.00	35,000.00	(31,080.00)	0.00%
Wanhoo Fish Cleaning Station	0.00	15,000.00	(15,000.00)	0.00%
Wanhoo General Store	0.00	25,000.00	(25,000.00)	0.00%
Wanhoo Pedestal Upgrade	7,950.00	0.00	7,950.00	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	1,312,001.40	4,212,174.00	(2,900,172.60)	31.15%
Capital Outlay				
Machinery & Equipment (Gooseneck Trailer, Dump Trailer, Boom Lift, Wanhoo 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%
Computer Equipment (Firewall/Switches)	16,523.00	0.00	16,523.00	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	87,209.32	246,496.00	(159,286.68)	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	3,355.00	3,355.00	0.00	100.00%
Total Debt Service Payments	3,355.00	3,355.00	0.00	100.00%
Grand Total All Expenses w/o Depreciation	2,703,257.61	10,387,479.00	(7,684,221.39)	26.02%

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 10/5/24 to 10/11/24

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	10/5								
Sun	10/6								
Mon	10/7				8.00	Out			
Tues	10/8	8:15 am 1:45 pm 6:30 pm	1:15 pm 4:00 pm 8:30 pm	9.25		Wahoo Creek Construction & easements, FEMA meeting, Personnel, Wanhoo deposits/envelopes			
Wed	10/9	7:45 am 1:30 pm	12:45 pm 4:15 pm	7.75		Time Sheets, Monthly Bills, District management, Survival Club w/Sydney			
Thurs	10/10	8:15 am 2:00 pm	1:00 pm 4:30 pm	7.25		Coffee Lakeside, Phone meeting w/DOT, New Office discussion, Personnel, District Mgt.			
Fri	10/11	8:00 am 1:45 pm	1:00 pm 4:30 pm	7.75		Wahoo Creek Easements, Wanhoo review/planning meeting, District mgt.			
Week #1 Totals				32	8		0	\$0.00	\$0.00

Supervisor _____ Manager E Assistant Manager _____ Treasurer _____
 Date _____ Date 10/21/24 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

Eric Gottschalk
 Signature of person filing form

10/21/24
 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 10/12/24 to 10/18/24

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	10/12								
Sun	10/13								
Mon	10/14	7:45 am 1:30 pm	1:00 pm 5:00 pm	13.00		Leadership Team meeting, Board meeting prep, Wanahoo envelopes, Board meeting			
Tues	10/15	8:00 am 1:30 pm	12:45 pm 3:45 pm	7.00		Staff Meeting, Personnel, Board meeting follow-up, Mail			
Wed	10/16	8:00 am 1:45 pm	1:00 pm 4:00 pm	7.25		NRCS Personnel, District Management, Wahoo Creek structures HELM workload discussions			
Thurs	10/17	8:00 am 1:00 pm	12:30 pm 4:15 pm	7.75		Wanahoo planning, Personnel, Wahoo Creek easements, Russell's Open House			
Fri	10/18	8:00 am 12:45 pm	10:30 am 3:15 pm	5.00		District Management, Personnel, Assistant Water Manager discussions Mail			
Week #2 Totals				40	0		0	\$0.00	\$0.00
Totals Week #1				32	8		0	\$0.00	\$0.00
Two Week Totals				72	8		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	224.00	8.00	8.00	224.00
Sick Leave	791.00	4.00	0.00	795.00

RESET FORM

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

#	Program Areas	Hours
11	Administration	26.50
14	District Management	33.00
15	Personnel	12.50
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		
1	Annual Leave	8.00
2	Sick Leave	
Other		

Total: 80

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 10/19/24 to 10/25/24

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	10/19								
Sun	10/20								
Mon	10/21	7:30 am 1:30 pm	12:45 pm 6:30 pm	10.25		Leadership Team meeting, Mail/e-mails, District Mgt. Personnel - Interviews Wahoo Creek			
Tues	10/22	8:00 am 1:45 pm	1:00 pm 5:45 pm	9.00		Personnel - Interviews, District Management Meet with Congressman Bacon			
Wed	10/23	8:00 am 2:00 pm 5:45 pm	1:00 pm 3:45 pm 7:30 pm	8.50		Time Sheets, Personnel - Asst. Water Dept. Mgr. Wahoo Creek Construction Contract Live Well Go Fish Board Meeting			
Thurs	10/24	7:45 am 1:15 pm	12:30 pm 4:00 pm	7.50		District Mgt Personnel - NRCS Source Water Position discussion,			
Fri	10/25				3.75	Funeral Leave - Cousin Nate			
Week #1 Totals				35.25	3.75		0	\$0.00	\$0.00

Supervisor Manager Assistant Manager _____ Treasurer _____
 _____ [Signature] _____
 Date 10/24 Date _____ Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT
[Signature] _____ 10/24 _____
 Signature of person filing form 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 10/26/24 to 11/1/24

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	10/26								
Sun	10/27								
Mon	10/28	7:30 am 1:30 pm	9:45 am 4:45 pm	5.50		Leadership Team Meeting, Personnel, District mgt.			
Tues	10/29	8:00 am 1:00 pm	12:30 pm 4:00 pm	7.50		Personnel, District Management, Committee prep, Wahoo Creek Dams,			
Wed	10/30	7:00 am 12:30 pm 5:30 pm	12:00 pm 5:00 pm 9:00 pm	13.00		Manager's meeting - Nebraska City, Committee Prep, Water Committee, Personnel			
Thurs	10/31	7:30 am 1:15 pm	12:30 pm 4:00 pm	7.75		Projects Committee, Operations Committee, Exec. Committee, Committee follow-up			
Fri	11/1	8:00 am 1:15 pm	12:30 pm 4:00 pm	7.25		District Mgt, Personnel, Wahoo Creek, Wanahoo Recreation discussions,			
Week #2 Totals				41	0		0	\$0.00	\$0.00
Totals Week #1				35.25	3.75		0	\$0.00	\$0.00
Two Week Totals				76.25	3.75		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	224.00	8.00	0.00	232.00
Sick Leave	795.00	4.00	0.00	799.00

RESET FORM

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

#	Program Areas	Hours
11	Administration	30.00
14	District Management	36.25
15	Personnel	10.00
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	
2	Sick Leave	
Other		3.75

Total: 80

Week #1

Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 11/2/24 to 11/8/24

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	11/2								
Sun	11/3								
Mon	11/4	7:30 am 1:45 pm	1:00 pm 4:00 pm	7.75		Leadership Team Meeting, Time Sheets, Mail, Personnel - NRCS			
Tues	11/5	8:00 am 1:30 pm 5:30 pm	12:00 pm 4:00 pm 6:30 pm	7.50		District Mgt. Personnel, Wanhoo receipts, envelopes, Wahoo Creek planning			
Wed	11/6	7:30 am 2:45 pm	1:30 pm 4:45 pm	8.00		Wahoo Creek, NRCS - Meeting, Meet w/City of Wahoo, Personnel - Asst. Water Mgr.			
Thurs	11/7	8:00 am 9:15 am 12:30 pm	8:30 am 12:00 pm 4:00 pm	6.75		District Mgt. UNL - Landscape Design Meeting, Wahoo Creek			
Fri	11/8	8:00 am 1:00 pm	12:30 pm 3:30 pm	7.00		Wanhoo Recreation Planning - Schutt Electric, Budget Review and Tracking, Personnel, District Management			
Week #1 Totals				37	0		0	\$0.00	\$0.00

Supervisor Manager Assistant Manager _____ Treasurer _____

Date 11/18/24 Date _____ Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

[Signature]
Signature of person filing form

11/18/24
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 11/9/24 to 11/15/24

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	11/9								
Sun	11/10								
Mon	11/11	8:00 am 1:30 pm	12:30 pm 9:15 pm	12.25		Board Meeting Prep, Shell Creek Students Presentation Board Meeting - Schuyler,			
Tues	11/12	8:00 am 1:00 pm	12:30 pm 4:00 pm	7.50		Staff meeting, Meet with City of Wahoo and Lonny Hansen - Amphitheater, METOS meeting, Thompson Construction meeting, Meet with M.E. Collins - Wanahoo Breakwater			
Wed	11/13	7:30 am 1:30 pm	12:30 pm 4:00 pm	7.50		City of Wahoo, Scheele/Kyton Change Orders, M.E. Collins - Wanahoo Breakwater, Rural Water montly ACH, District Mgt, personnel			
Thurs	11/14	7:30 am 9:45 am 1:30 pm 5:30 pm	9:00 am 12:45 pm 4:00 pm 8:00 pm	9.50		Bills and Board meeting follow-up, District Management, Personnel, Phase IV Public Hearing - Schuyler			
Fri	11/15				8.00	Day off for Veteran's Day Holiday			
Week #2 Totals				36.75	8		0	\$0.00	\$0.00
Totals Week #1				37	0		0	\$0.00	\$0.00
Two Week Totals				73.75	8		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	232.00	8.00	0.00	240.00
Sick Leave	799.00	4.00	0.00	803.00

RESET FORM

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

#	Program Areas	Hours
11	Administration	29.00
14	District Management	33.50
15	Personnel	9.50
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	
2	Sick Leave	
Other		

Total: 80

**Lower Platte North Natural Resources District
Accounts Receivable Aging Summary as of 10/31/24**

Accounts Receivable acct 105000

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	7310.08	0.00	0.00	0.00	7,310.08
Colon RW Customers	Multiple	7558.67	0.00	0.00	0.00	7,558.67
DEE 319 Funds	Bill Bos Payroll	0.00	0.00	0	925.79	925.79
	Shell Creek Septic - Schulz	0.00	4,627.20	0	0.00	4,627.20
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-	0.00	0.00	16,800.00	0.00	16,800.00
	Cost-Share Flow Meter - Peterson	0.00	600.00	0.00	0.00	600.00
	Hydrological Study - MJM Farms	0.00	1,200.00	0.00	0.00	1,200.00
FEMA	Bobcat of Omaha - 428 Funds	0.00	0.00	0.00	265,795.92	265,795.92
	O&M - Ty's Outdoor Power & Platte Valley	0.00	0.00	0.00	2,303.98	2,303.98
	TelePole Prunner - Ty's Outdoor Power	0.00	0.00	0.00	659.69	659.69
	Elway Power Sports of Lincoln	0.00	0.00	0.00	17,334.28	17,334.28
	Platte Valley Equipment - 428 Funds - Mower	0.00	0.00	0.00	23,146.84	23,146.84
	UBT Visa - 428 Funds (captial outlay small items)	0.00	0.00	0.00	1,037.83	1,037.83
	428 Fema Funds - Anderson Ford Lincoln-Klute Truck Equip-Platte Valley Equip-Platte	0.00	0.00	0.00	269,181.29	269,181.29
	Water Stilling Basin Inspect - Houston Eng	5,240.09	0.00	0.00	0.00	5,240.09
Flow Meter Maintenance	Tri City Meters	0.00	0.00	0.00	126.00	126.00
Hazard Mitigation Federal	Hazard Mitigation Update - Jeo	9,482.25	9,576.38	13,142.25	11,353.88	43,554.76
JEDI	Olsson - Wahoo Creek WS & 7 Dam Sites Phase II	2,414.66	543.95	11,297.67	60,104.24	74,360.52
	Olsson - Wahoo Creek WS - 3 Dam Sites	5,486.00	2,860.91	1,545.78	14,201.27	24,093.96
	Olsson - Wahoo Creek Real Estate Services	8,678.61	8,703.99	7,139.18	14,367.57	38,889.35
	Bromm Lindahl - Legal	0.00	305.25	129.50	1,609.50	2,044.25
	Temp Construction Easement - kaspar	2,000.00	0.00	0.00	0.00	2,000.00
JWMAB	JWMAB - Dodge Co-Fremont-PMRNRD	0.00	0.00	15,296.25	0.00	15,296.25
NDEE	Shell Creek 319 - Labenz-Dvorak	0.00	0.00	19,239.06	0.00	19,239.06
	Shell Creek 319 - Long-Wemhoff-Jedlicka	18,352.96	0.00	0.00	0.00	18,352.96
NEMA	Water Stilling Basin Inspect - Houston Eng	873.35	0.00	0.00	0.00	873.35
NET	Bill Bos Payroll	1,625.52	1,862.35	2,540.55	1,528.63	7,557.05
	Well Pump Pipeline - Gehring	0.00	14,353.55	0.00	0.00	14,353.55
	Shell Creek WS Plan - Long	9,689.97	0.00	0.00	0.00	9,689.97
	Testing Supplies - Forestry Suppliers	77.50	0.00	0.00	0.00	77.50
NRCS Federal	Cottonwood 21A - HDR Engineering	2,582.15	2,307.76	4,076.67	227,129.17	236,095.75
NRCS WFPO	Olsson Assoc - Wahoo Creek WS & Dam Sites Phase II	20,946.07	32,118.11	5,045.81	16,260.02	74,370.01
		102,317.88	79,059.45	96,252.72	930,233.90	1,207,863.95

CHANGE IN TERMS AGREEMENT



LOAN NUMBER	ORIGINAL CREDIT LIMIT	ORIGINAL AGREEMENT DATE	EFFECTIVE DATE
1599210	\$400,000.00	December 1, 2022	December 1, 2024
DESCRIPTION OF THE EXISTING OBLIGATION			
Ag Non-Real Estate Revolver 1599210_M1			

BORROWER INFORMATION

Lower Platte North Natural Resources District, A Political
Subdivision of the State of Nebraska
511 Commercial Park Rd
Wahoo, NE 68066

AGREEMENT. "Agreement" means this Change in Terms Agreement.

BORROWER. "Borrower" means Lower Platte North Natural Resources District, A Political Subdivision of the State of Nebraska .

NOTE. "Note" means the instrument executed on December 1, 2022 made by Borrower payable to the order of Lender, with the original line of credit amount of \$400,000.00, and any and all amendments, modifications, renewals, extensions, reamortizations, or substitutions thereof.

LENDER. "Lender" means Union Bank and Trust Company whose address is 328 W 3rd St, Wahoo, Nebraska 68066, its successors and assigns.

TERMS AND PROVISIONS. In consideration of the terms and provisions contained in this Agreement and in the Note, the receipt and sufficiency of which is hereby acknowledged by the undersigned, the terms of the Note are modified effective December 1, 2024, as follows:

Extend the maturity date from December 01, 2024 to December 01, 2027.

Effective December 01, 2024 change the interest rate to Variable based on the Quarterly Operating Farm Rate of UBT (Base C), currently at 7.25%, adjusting on January 01, 2025 and on the same day of each quarter thereafter.

No Interest is due at this time.

RATIFICATION AND CONTINUED VALIDITY. Except for the terms expressly modified by this Agreement, the undersigned hereby acknowledge they are still bound by the terms of the Note and any prior modifications, extensions, and supplements thereof as if they were fully set forth and repeated in this Agreement and that those terms will continue to bind the parties as provided in this Agreement and those instruments and agreements as set forth therein. Consent to this Agreement does not waive the right to strictly enforce any rights under this Agreement or the Note. Consent to this Agreement does not require any party to enter into another agreement like this one in the future. This Agreement shall not be construed as a novation or extinguishment of the Note, but a restatement of the Note with modifications.

OTHER RESPONSIBLE PARTIES. Any parties liable for any obligations arising from the Note, including without limitation, cosigners, guarantors, and hypothecators, are not relieved of any obligation except as expressly relieved in this Agreement or any other writing. The liability of any party who signed Note, whether primary or secondary, continues in full force and effect, even if that party does not sign this Agreement.

HEADINGS The headings are for the general convenience of the parties in identifying subject matter. The headings have no limiting effect on the text that follows any particular heading.

SINGULAR AND PLURAL TERMS. All words in the singular shall include the plural and the plural shall include the singular.

ORAL AGREEMENTS DISCLAIMER. A credit agreement must be in writing to be enforceable under Nebraska law. To protect the parties from any misunderstandings or disappointments, any contract, promise, undertaking, or offer to forbear repayment of money or to make any other financial accommodation in connection with this loan of money or grant or extension of credit, or any amendment of, cancellation of, waiver of, or substitution for any or all of the terms or provisions of any instrument or document executed in connection with this loan of money or grant or extension of credit, must be in writing to be effective.

By signing this Agreement, each Borrower acknowledges reading, understanding, and agreeing to all its provisions, and receiving a copy.

Lower Platte North Natural Resources District, A Political Subdivision of the State of Nebraska

By: ERIC P GOTTSCHALK
Its: General Manager

By signing this Agreement, Lender acknowledges reading, understanding, and agreeing to all its provisions.

Union Bank and Trust Company

By: Morgan Ochsner
Its: Officer

BUSINESS LOAN AGREEMENT



AGREEMENT DATE	AGREEMENT/ACCOUNT NUMBER	
December 1, 2024	1599210_M1	

BORROWER INFORMATION

Lower Platte North Natural Resources District, A Political
Subdivision of the State of Nebraska
511 Commercial Park Rd
Wahoo, NE 68066

Type of Entity: Governmental Entity
State of Organization/Formation: Nebraska

AGREEMENT. This Business Loan Agreement ("Agreement") is made by Union Bank and Trust Company ("Lender") and Lower Platte North Natural Resources District, A Political Subdivision of the State of Nebraska ("Borrower"). The consideration is the promises, representations, and warranties made in this Agreement and the Related Documents.

DEFINITIONS. These definitions are used in this Agreement.

"Collateral" means the assets that any party to this Agreement or the Related Documents may pledge, mortgage, or give Lender a security interest in, regardless of where the assets are located and regardless of when it was or will be acquired, together with all replacements, substitutions, proceeds, and products of such assets.

"Events of Default" means any of the events described in the "Events of Default" section of this Agreement.

"Financial Statements" mean the balance sheets, earnings statements, and other financial information that has, is, or will be provided to Lender related to this Agreement or Related Documents.

"Indebtedness" means the Loan and all other loans and indebtedness of Borrower to Lender, including but not limited to Lender's payments of insurance or taxes, all amounts Lender pays to protect its interest in the Collateral, overdrafts in deposit accounts with Lender, and all other indebtedness, obligations, and liabilities of Borrower to Lender, whether matured or unmatured, liquidated or unliquidated, direct or indirect, absolute or contingent, joint or several, due or to become due, now existing or hereafter arising.

"Loan" means any loan or loans and all other indebtedness, obligations, and liabilities of Borrower to Lender, due or to become due, now existing or hereafter arising, as well as any and all amendments, modifications, extensions, and renewals thereof.

"Related Documents" means all documents, promissory notes, security agreements, leases, mortgages, deeds of trust, construction loan agreements, assignments of leases and rents, guaranties, pledges, and all other documents or agreements executed in connection with this Agreement as such documents may be modified, amended, substituted, or renewed from time to time. The term includes both documents existing at the time of execution of this Agreement and documents executed after the date of this Agreement.

BORROWER'S REPRESENTATIONS AND WARRANTIES. The statements made in this section will continue and remain in effect until all of the Indebtedness is fully paid to Lender. Each Borrower represents and warrants to Lender the following:

Borrower's Existence and Authority. Each Borrower (a) is duly formed, validly existing, and in good standing under all laws governing the Borrower and the Borrower's business; (b) is duly authorized, qualified, and has obtained all approvals necessary in each jurisdiction where Borrower conducts business; and (c) has the power and authority to execute, deliver, and perform this Agreement and the Related Documents. This Agreement and the Related Documents, upon execution and delivery, shall constitute valid, binding, and legally enforceable obligations in accordance with their respective terms.

Financial Information and Filing. All Financial Statements provided to Lender have been prepared and will continue to be prepared in accordance with generally accepted accounting principles, consistently applied, and fully and fairly present the financial condition of each Borrower, and there has been no material adverse change in Borrower's business, assets, or condition, either financial or otherwise, since the date of Borrower's latest Financial Statements. Each Borrower has filed all federal, state, and local tax returns and other reports and filings required by law to be filed before the date of this Agreement and has paid all taxes, assessments, and other charges that are due and payable prior to the date of this Agreement. Each Borrower has made reasonable provision for these types of payments that are accrued but not yet payable. The Borrower does not know of any deficiency or additional assessment not disclosed in the Borrower's books and records.

All financial statements or records submitted to Lender via electronic means, including, but not limited to, facsimile, open internet communications or other telephonic or electronic methods, including, but not limited to, documents in Tagged Image Format Files ("TIFF") and Portable Document Format ("PDF") shall be treated as originals, and will be fully binding with full legal force and effect. Borrower waives any right they may have to object to such treatment. Lender may rely on all such records in good faith as complete and accurate records produced or maintained by or on behalf of Borrower.

Compliance with General Law. Each Borrower is in compliance with and will conduct its business and use its assets in compliance with all laws, regulations, ordinances, directives, and orders of any level of governmental authority that has jurisdiction over the Borrower, the Borrower's business, or the Borrower's assets.

Environmental Laws. Each Borrower is in compliance with all applicable laws and rules of federal, state, and local authorities affecting the environment, as all have been or are amended.

No Litigation/No Misrepresentations. There are no existing or pending suits or proceedings before any court, government agency, arbitration panel, administrative tribunal, or other body, or threatened against Borrower that may result in any material adverse change in the Borrower's business, property, or financial condition, and all representations and warranties in this Agreement and the Related Documents are true and correct and no material fact has been omitted.

COVENANTS. On the date of this Agreement and continuing until the Indebtedness is repaid and Borrower's obligations are fully performed, it is agreed that:

Notices of Claims and Litigation/Notice of Adverse Events. Borrower will promptly notify Lender in writing of all threatened and actual litigation, governmental proceeding, default, and every other occurrence that may have a material adverse effect on Borrower's business, financial condition, or assets.

Insurance. Borrower will maintain adequate fire and extended risk insurance coverage, business interruption, workers' compensation, commercial general liability, and other insurance required by law or as may be required by Lender. All insurance policies will be in amounts, upon terms, and in a form acceptable to Lender. All policies must be carried with insurers acceptable to Lender. Borrower will provide evidence satisfactory to Lender of all insurance and that the policies are in full force and effect and all insurance on the Collateral will name Lender as a mortgagee and loss payee, will include a lender's loss payable endorsement, and will require 10 days advance written notice to Lender of any cancellation of coverage. If the Borrower fails to maintain required insurance, the absence of the required insurance will be an Event of Default. If this happens, Lender may buy the insurance, but will have no obligation to buy it. These amounts paid by Lender will be added to the Indebtedness or will be payable on demand, at Lender's option.

Confirmatory Documents and Actions. Borrower agrees that on Lender's request, Borrower will do any act or execute any additional documents that are or may be required to make the terms of the Loan conform to the conditions contained in Lender's commitment to Borrower. Within five days of Lender's request, Borrower will furnish an estoppel certificate in a form Lender approves.

Payment of Taxes. Borrower will pay all taxes, levies, and assessments required by all local, state, and federal agencies. Borrower will make these payments when the amounts are due but before any penalty for late payment is imposed. Borrower's failure to promptly pay any tax, levy, or assessment due will be an Event of Default unless Borrower is diligently disputing the amount and Borrower has established a reserve account for the payment of the taxes if Borrower does not prevail in the dispute.

Business Existence and Operations. Borrower will keep Borrower's existence in its current organizational form in full force and effect unless Lender gives prior written consent to Borrower's proposed change. Borrower will not sell or merge Borrower's business or any part of Borrower's business without the Lender's prior written consent. Borrower will continue its business as currently conducted. Borrower will not change its name, its identification number, or its place of organization without Lender's prior written consent. Borrower will keep its books and records at the address in this Agreement. Borrower will promptly notify Lender in writing of any planned change in Borrower's principal place of business.

Environmental Compliance. Borrower will comply with all laws affecting the environment. Borrower will notify Lender within ten days after Borrower receives a summons, notice, citation, letter, or any other type of notice from any federal, state, or local authority, or any other person that claims Borrower is in violation of any law affecting the environment. Borrower will indemnify and hold Lender harmless from all violations of any environmental laws. This indemnity includes all costs and expenses incurred by Lender, including reasonable attorneys' fees, that are related to a violation of any environmental laws, even if the Indebtedness has been paid at the time any proceeding, claim, or action is started against Lender. Lender may itself or through Borrower arrange for an environmental audit prepared by a qualified environmental engineering firm acceptable to Lender to confirm the continued accuracy of Borrower's environmental representations and warranties. Borrower will pay for the environmental audit.

Use of Proceeds. Borrower will use the Loan proceeds in its business.

Pay Limitations. Borrower will not draw, permit, or pay anyone more than is reasonable for services provided to Borrower.

EVENTS OF DEFAULT. The occurrence of any of the following events will be an Event of Default.

Noncompliance with Lender Agreements. Default by Borrower under any provision of this Agreement, the Related Documents, or any other agreement with Lender.

False Statements. If a party made or makes a false or misleading misrepresentation in this Agreement, in the Related Documents, in any supporting material submitted to Lender or to third parties providing reports to Lender, or in Financial Statements given or to be given to Lender.

Material Adverse Change. Any material adverse change in Borrower's business, financial condition, or their assets has occurred or is imminent; if the full performance of the obligations under this agreement, the Related Documents, or any other agreement with Lender is materially impaired; or if the Collateral and its value or Lender's rights with respect thereto are materially impaired in any way. The existence or reasonable likelihood of litigation, governmental proceeding, default, or other event that may materially and adversely affect Borrower's business, financial condition, or assets.

Default on Unrelated Debt. If Borrower materially defaults under a provision of an agreement with a third party or if the indebtedness under such an agreement is accelerated.

Judgments or Attachments. If there is entered against Borrower a judgment that materially affects the Borrower's business, financial condition, or assets, or if a tax lien, levy, writ of attachment, garnishment, execution, or similar item is or will be issued against the Collateral or which materially affects Borrower's business, financial condition, or assets, and which remains unpaid, unstayed on appeal, undischarged, unbonded, or undismissed for thirty days after it was issued.

Collateral Impairment. Lender has a good-faith belief that Lender's rights in the Collateral are or will soon be impaired or that the Collateral itself is or soon will be impaired.

Termination of Existence or Change in Control. If Borrower or Borrower's business is sold or merged or if Borrower or Borrower's business is suspended or otherwise ceases to exist.

Insecurity. If Lender has a good-faith belief that Borrower is unable or will soon be unable to perform any duties under this Agreement or under the Related Documents.

Death. The death of any Borrower or guarantor of the Indebtedness who is an individual.

REMEDIES ON DEFAULT.

Remedies, No Waiver. The remedies provided for in this Agreement, the Related Documents, and by law are cumulative and not exclusive. Lender reserves the right to exercise some, all, or none of its rights and reserves the right to exercise any right at any time that Lender has the right, without regard to how much time has passed since the right arose. Lender may exercise its rights in its sole, absolute discretion.

Acceleration. Upon an Event of Default, the Loan and the Indebtedness may, at Lender's sole option, be declared immediately due and payable.

SETOFF. Borrower agrees and authorizes Lender to set off all of Borrower's accounts with or property held by Lender against any and all obligations owed by Borrower to Lender to the fullest extent allowed by law. This right extends to any and all of Borrower's current or future accounts or property with Lender, whether such accounts or property are held in Borrower's name alone or jointly with any other parties. This right does not extend to IRA, Keogh, or similar tax-deferred accounts maintained with Lender. Lender, or Lender's agents or affiliates, may exercise this right at any time. Lender will not be liable for, and Borrower agrees to hold Lender harmless from, any claim, fee, cost, or expense that arises as a result of Lender exercising this right of setoff. Borrower waives any right of setoff against Lender.

ATTORNEY'S FEES, COSTS, AND EXPENSES. Borrower agrees to pay all of Lender's fees, costs, and expenses arising out of or related to the enforcement of this Agreement or the relationship between the parties. Included in the fees that Lender may recover from Borrower are the reasonable attorney's fees that Lender incurs, including all fees incurred in the course of representing Lender before, during, or after any lawsuit, arbitration, or other proceeding and those incurred in appeals, whether the issues arise out of contract, tort, bankruptcy, or any other area of law. Included in the costs and expenses which Lender may recover are all court, alternative dispute resolution or other collection costs, and all expenses incidental to perfecting Lender's security interests and liens, preserving the Collateral (including payment of taxes and insurance), records searches, and expenses related to audits, inspection, and copying. All amounts Lender is entitled to recover shall accrue interest at the highest rate provided in any of the Related Documents from the date any such fee, cost, or expense is incurred.

GOVERNING LAW. This Agreement shall be governed by and construed under the laws of the State of Nebraska, except to the extent that federal law controls.

SEVERABILITY. If any term is invalid or unenforceable, the term shall be excluded and ineffective to the extent of such invalidity or unenforceability. All other terms shall remain in full force and effect.

NOTICES. All notices required under this Agreement must be in writing and will be considered given: (i) on the day of personal delivery, or (ii) one business day after deposit with a nationally recognized overnight courier service, or (iii) three business days after deposit with the United States Postal Service sent certified mail, return receipt requested. Any of these methods may be used to give notice. All notices must be sent to the party or parties entitled to notice at the addresses first set forth in this Agreement. Any party may change its address for notice purposes on five days prior written notice to the other parties.

INTEGRATION AND AMENDMENT. This Agreement and other written agreements among the parties, including but not limited to the Related Documents, are the entire agreement of the parties and will be interpreted as a group, one with the others. None of the parties will be bound by anything not expressed in writing, and this Agreement cannot be modified except by a writing executed by those parties burdened by the modification.

FURTHER ACTION. Borrower will, upon request of Lender, make, execute, acknowledge, and deliver to Lender the modified and additional instruments, documents, and agreements, and will take the further action that is reasonably required, to carry out the intent and purpose of this transaction.

CONTINUING EFFECT. Unless superseded by a later Business Loan Agreement, this Agreement will continue in full force and effect until all of Borrower's obligations to Lender are fully satisfied and the Loan and Indebtedness are fully repaid.

HEADINGS. All headings in this Agreement are included for reference only and do not have any effect on the interpretation of this Agreement.

JURISDICTION. Borrower agrees to waive any objection to jurisdiction or venue on the ground that they are not residents of Lender's locality. Borrower authorizes any action brought to enforce their obligations to be instituted and prosecuted in any state court having jurisdiction or in the United States District Court for the District that includes Lender's location as set forth at the beginning of this Agreement. Borrower authorizes Lender to elect the court at Lender's sole discretion.

WAIVER OF JURY TRIAL. All parties to this Agreement hereby knowingly and voluntarily waive, to the fullest extent permitted by law, any right to trial by jury of any dispute, whether in contract, tort, or otherwise, arising out of, in connection with, related to, or incidental to the relationship established between them in this Agreement or any other instrument, document or agreement executed or delivered in connection with this Agreement or the Related Documents.

ORAL AGREEMENTS DISCLAIMER. A credit agreement must be in writing to be enforceable under Nebraska law. To protect the parties from any misunderstandings or disappointments, any contract, promise, undertaking, or offer to forbear repayment of money or to make any other financial accommodation in connection with this loan of money or grant or extension of credit, or any amendment of, cancellation of, waiver of, or substitution for any or all of the terms or provisions of any instrument or document executed in connection with this loan of money or grant or extension of credit, must be in writing to be effective.

By signing this Agreement, Borrower acknowledges reading, understanding and agreeing to all its provisions and receipt of a copy hereof.

Lower Platte North Natural Resources District, A Political Subdivision of the State of Nebraska

By: ERIC P GOTTSCHALK
Its: General Manager

**RESOLUTION
GOVERNMENTAL ENTITY**



SUPERSEDED RESOLUTION DATE	RESOLUTION DATE
November 8, 2021	December 1, 2024

GOVERNMENT AGENCY INFORMATION

Lower Platte North Natural Resources District, A Political Subdivision of the State of Nebraska
511 Commercial Park Rd
Wahoo, NE 68066

By signing below, I certify to Union Bank and Trust Company ("Lender") that: I am the properly elected or appointed General Manager of Lower Platte North Natural Resources District, A Political Subdivision of the State of Nebraska, which is properly established and existing under the laws of the State of Nebraska; the adoption and execution of this Resolution is permitted and in accordance with law and authority of Lower Platte North Natural Resources District, A Political Subdivision of the State of Nebraska, as in effect as of the date of this Resolution to the Lender; this Resolution was properly adopted at and contained in the minutes of a duly called meeting of Lower Platte North Natural Resources District, A Political Subdivision of the State of Nebraska, on December 9, 2024. The Resolution is still in force and effect and has not been amended or rescinded; the Lender may rely upon our certification as to our authority to adopt and execute this Resolution and to make the representation in this Resolution; provided below are the correct titles and names and the genuine signatures of the persons authorized to exercise the powers provided in the Resolution ("Authorized Signers") and we have the power and authority to make this certification and to execute this Resolution.

DESIGNATION OF AUTHORIZED SIGNERS

NAME	TITLE	SIGNATURE
ERIC P GOTTSCHALK	General Manager	

IT IS RESOLVED: The Authorized Signer shall possess the powers indicated in this Resolution.

Unless otherwise indicated below, **ERIC P GOTTSCHALK, General Manager, has the following powers:**

GENERAL LENDING POWERS. (1) Borrow money and obtain credit for Governmental Entity from the Lender on such terms as may be agreed to by the Governmental Entity and the Lender, to renew, extend, increase, amend, or modify any credit accommodations from Lender to Governmental Entity, and to execute and deliver promissory notes, guaranties, loan agreements, or other documents, including, without limitation, renewals, extensions, amendments, modifications, consolidations, substitutions, or refinancings of any such documents, evidencing the credit accommodations for the Governmental Entity in a form satisfactory to Lender; (2) Mortgage, pledge, transfer, endorse, hypothecate or otherwise encumber any property of the Governmental Entity as security for any obligations of the Governmental Entity to Lender and to execute and deliver to Lender any such security agreements evidencing the terms and conditions under which any liens and encumbrances are given, including but not limited to any mortgage, deed of trust, security agreement, or hypothecation agreement; (3) Negotiate or discount all drafts, trade acceptances, promissory notes, or other indebtedness in which Governmental Entity has an interest and receive cash or otherwise use the proceeds; and (4) Request advances and authorize payments for the Governmental Entity under a line of credit and to execute and deliver any documents necessary to carry out this provision.

Required number of Signers: 1

IT IS FURTHER RESOLVED THAT:

AUTHORIZED SIGNER'S POWERS. Authorized Signers are authorized to make any and all other contracts, agreements, stipulations, and orders which the Authorized Signers may deem advisable for the effective exercise of their powers.

SIGNATURES. The Lender shall be indemnified and held harmless by the Governmental Entity for any claims, expenses, damages or attorney fees resulting from the honoring of any signature, authorized by this Resolution, or refusing to honor any signature not so authorized, regardless of whether or not such signature was genuine, if such signature reasonably resembles the specimen provided to the Lender. The Lender shall also be permitted to rely upon non-signature security and verification codes which it provides to or receives from an Authorized Signer and shall be indemnified and held harmless by the Governmental Entity for any claims, expenses, damages or

endorsed in order to facilitate collection. Lender shall have no liability for any delay in the presentment or return of any negotiable instrument, check, draft, or order for the payment of money which is not properly endorsed.

DISPOSITION OF FUNDS. When withdrawal or transfer powers are granted to an Authorized Signer, the Lender is directed and authorized to act upon and honor withdrawal or transfer instructions issued and to honor, pay, transfer from and charge to any depository account(s) of the Governmental Entity, all negotiable instruments, checks, drafts, or orders for the payment of money so drawn when signed consistent with the Resolution without inquiring as to the disposition of the proceeds or the circumstances surrounding the issuance of the negotiable instrument, check or order for the payment of money involved, whether such negotiable instruments, checks, drafts, or orders for the payment of money are payable to the order of, or endorsed or negotiated by any Authorized Signer signing them or any Authorized Signer in their individual capacities or not, and whether they are deposited to the individual credit of or tendered in payment of the individual obligation or account of any Authorized Signer signing them or of any other Authorized Signer.

PRIOR ENDORSEMENTS. All negotiable instruments, checks, drafts, or orders for the payment of money deposited with prior endorsements are guaranteed by the Governmental Entity.

PRE-RESOLUTION TRANSACTIONS. All actions by Authorized Signers in accordance with this Resolution but before the adoption of this Resolution are approved, ratified, adopted and confirmed by the Governmental Entity.

WARRANTY. The Lender may rely upon the certification as to the authority of the Governmental Entity to execute this Resolution and make the representations in this Resolution.

NOTIFICATION OF CHANGES. The Governmental Entity shall notify Lender in writing at its address shown above in advance of any changes which would affect the validity of any matter certified in this Resolution.

REVOCATION AND MODIFICATION. An act ("Act") to modify, terminate, amend or replace this Resolution will not immediately affect the ability of the Lender to rely upon this Resolution. The Act shall not affect any action by the Lender in reliance on this Resolution before the date the Act becomes effective as set forth in the next sentence. An Act will not become effective until all of the following occur: (a) Lender receives written notification of the Act in form and substance satisfactory to Lender and (b) the Lender has had a reasonable period of time to act upon such notification. Until the Act is effective, this Resolution shall remain in full force and bind the Governmental Entity, its legal representatives, heirs, successors and assigns.

FACSIMILE SIGNATURES. The Lender shall be entitled to honor and charge the Governmental Entity for all such negotiable instruments, checks, drafts, or other orders for payment of money drawn in the name of the Governmental Entity, on its regular accounts, including an order for electronic debit, whether by electronic tape or otherwise, regardless of by whom or by what means facsimile signatures or other non-manual signature (collectively, "Facsimile Signatures") may have been affixed, or electronically communicated, if such Facsimile Signatures resemble the specimens duly certified to or filed with the Lender for any of the named Authorized Signers, regardless of whether any misuse is with or without the negligence of the Governmental Entity. The Governmental Entity agrees that the duty of maintaining the security of any such Facsimile Signatures or device by which it is affixed is solely that of the Governmental Entity.

By signing this Resolution, I acknowledge reading, understanding, and agreeing to all of its provisions and certify, personally and on behalf of the Governmental Entity, that all statements made in this Resolution are true and correct.

ERIC P GOTTSCHALK
General Manager