

Executive Committee Meeting
Thursday, February 26, 2026 11:00 AM
Lower Platte North NRD Office
P.O. Box 126
Wahoo, NE 68066

1. UNFINISHED BUSINESS

2. MEETINGS

2.A. Pending

2.A.1. NARD Washinton DC Meeting

The NARD Washington DC Meeting is scheduled for March 29 - April 1st and the following are attending: Gottschalk, Chapman, Sabatka, McKnight and Saalfeld

2.B. Reports

2.B.1. NACD Annual Meeting

Gottschalk, Tonnies and Engel attended the NACD annual Meeting in San Antonio February 15-19. They can give an update.

3. MANAGEMENT ITEMS

3.A. Directors Absence

Attached find absence request from Director Harders for the January Meeting (Dr. Appointments) and Director Tonnies for the March Meeting (Ag Conference out of State).

3.B. Monthly Education Program

JEO - Rawhide WFPO and East Fremont Drainage - March Board Meeting

IMP - DWEE - August Board Meeting

3.C. 2026 Election

The following directors filed for re-election:

SubDistrict 1 - Lon Olson - 4 years

SubDistrict 1 - Vacant - 2 years

SubDistrict 2 - John Goldsberry - 4 years

SubDistrict 3 - David Saalfeld - 4 years

SubDistrict 4 - Chris Yosten - 4 years

SubDistrict 5 - Mark Seier - 4 years

SubDistrict 6 - Vacant - 4 years

SubDistrict 7 - Vacant - 4 years

SubDistrict 8 - Jerry Johnson - 4 years

SubDistrict 9 - Vacant - 4 years

At Large - Thomas McKnight - 4 years

Lower Platte North Natural Resources District For Board of Directors	Subdistrict 01	4	1	Lon
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 01	2	1	Dav
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 02	4	1	Johr
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 03	4	1	Dav
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 04	4	1	Chri
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 05	4	1	Mar
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 06	4	1	Rya
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 07	4	1	Dus
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 07	4	1	Allie
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 07	4	1	Abr
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 08	4	1	Jerr
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 08	4	1	Mar
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 09	4	1	Lari
Lower Platte North Natural Resources District For Board of Directors	At Large	4	1	Tho

3.D. Annual Audit Proposal

Our current agreement with AMGL, PC has expired. We asked for Kyle Overturf for an updated agreement which follows our current agreement with HBE360 for the years ending June 30, 2026, 2027, 2028 and 2029 (see attached).

3.E. Potential Wanahoo Amphitheater Update

We have a meeting scheduled with Mr. Hansen, his attorney and Jovan for Friday March 13th at 10:00 am. Plans are to begin working out how the trust will be set up and the management agreement details.

3.F. FEMA 428 Funds Payment

The FEMA 428 Funds (\$950,684.40) were deposited in our bank on Wednesday, February 25th. These funds are reimbursement to the District for our equipment, generator and storage building purchases over the past 5 years.

3.G. Open House Date

We are looking for a date to hold an Open House. The Executive Committee is suggesting Friday, March 27th from 1:00 to 6:00 p.m. discussion is requested.

4. EQUIPMENT

5. PERSONNEL

5.A. Assistant Water Resources Manager

Our Assistant Water Resource Manager position will remain open until March 9th. We look to receive a good pool of qualified applicants by the application deadline.

6. FINANCE

6.A. Approval of Financial Reports

Grant will be available to discuss the January financial statement.

6.B. Approval of Managers Time and Expense Sheets

Attached find Gottschalk's time and expense sheets.

6.C. Accounts over 90 Days

6.D. Colfax County Tax Roll Correction

Colfax County notified us of a tax roll correction on a piece of real estate for tax years 2023, 2024 and 2025 totaling \$408.56. This amount will be deducted from our February collections. (see attachment)

Harders

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

**Chairman, Board of Directors
Lower Platte North NRD
1616 County Road 17
Wahoo, NE 68066**

I hereby request that the Board of Directors excuse my absence at the
Regular Meeting of the Board scheduled on 12 day of
January, 2026 for the following reason:

Appointments with Dr. Leebke & Dr. App pre-operation exam
Wahoo

Dated the 9th day of FEBRUARY, 2026.

Boyer E. Harders
Board Member, Lower Platte North NRD

Tonnie

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

**Chairman, Board of Directors
Lower Platte North NRD
1616 County Road 17
Wahoo, NE 68066**

I hereby request that the Board of Directors excuse my absence at the Regular Meeting of the Board scheduled on 8th 9th day of September, 2025 for the following reason:
March 2026

Attending Ag conference in New Orleans

Dated the 29 day of January, 2026.

Andrea Tonnie
Board Member, Lower Platte North NRD



FEBRUARY 13, 2026

**Lower Platte North
Natural Resources District**

1616 County Road 17
Wahoo, NE 68066

Thank you for the opportunity to present this proposal.

AMGL, P.C., has been providing professional services to governmental entities for more than 30 years. Our firm's basic philosophy is to provide excellent client service based on substantial knowledge of, and specialization in, the services to be provided. We recognize that the most important product is prompt and efficient service of the highest quality.

We can continue to serve Lower Platte North Natural Resources District to your complete satisfaction and all our efforts are directed toward achieving that aim. The highest level of skills and resources available to our firm will be utilized in serving your needs. The engagement team has extensive governmental auditing experience.

Our knowledge of governmental operations will enable us to provide professional services timely, efficiently, and at a reasonable cost.

We provide professional services to other governmental entities, with which they have been well pleased. We firmly believe we can offer this kind of dedication, continuity, and commitment to you.

The maximum fee, including travel and out-of-pocket expenses, for work to provide professional services to Lower Platte North Natural Resources District for the years ending June 30, 2026, 2027, 2028 and 2029 will be:

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Audit of Financial Statements for the years ending June 30,	\$ 12,100	\$ 12,500	\$ 13,000	\$ 13,600
Single Audit, if necessary	<u>4,400</u>	<u>4,600</u>	<u>4,850</u>	<u>5,100</u>
Total	<u>\$ 16,500</u>	<u>\$ 17,100</u>	<u>\$ 17,850</u>	<u>\$ 18,700</u>

Billings for our services will be rendered approximately every four weeks, and payment is due within 30 days of the invoice date.

The foregoing proposed cost of service fees will be administered upon acceptance of our engagement.

We look forward to working with you and the professional staff of Lower Platte North Natural Resources District. If you have any questions, please feel free to contact me at 308-381-1810.

Sincerely,

AMGL, P.C.

Kyle R. Overturf, CPA

Engagement Shareholder

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

October 31, 2025

HBE
HBE

CPAs & Consultants | Wealth Management





CPAs & Consultants | Wealth Management



ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of the Lower Platte North Natural Resources District, which comprise the Statements of Net Position as of October 31, 2025, 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.

HBE LLP

Lincoln, Nebraska

February 5, 2026

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 10/31/2025	Rural Water-Bruno As of 10/31/2025	Rural Water-Colon As of 10/31/2025	All Districts As of 10/31/2025
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	150,539.05	0.00	0.00	150,539.05
103000 - Cash - County Treasurer	24,371.79	0.00	0.00	24,371.79
104000 - Cash - Education Building Res.	12,395.52	0.00	0.00	12,395.52
111100 - Investments - NRD - NPAIT	2,703.92	0.00	0.00	2,703.92
111105 - Union Bank STFIT	806,513.46	0.00	0.00	806,513.46
Total Cash and Cash Equivalents	997,498.74	60.00	90.00	997,648.74
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	3,014,458.45	10,374.56	7,507.69	3,032,340.70
105060 - Due from Bruno Water Fund	190,541.14	0.00	0.00	190,541.14
105070 - Due from Colon Water Fund	5,026.64	0.00	0.00	5,026.64
109000 - Taxes Receivable	371,396.66	0.00	0.00	371,396.66
Total Accounts Receivable	3,581,422.89	10,374.56	7,507.69	3,599,305.14
Total Accounts Receivable, Net	3,581,422.89	10,374.56	7,507.69	3,599,305.14
Inventory				
165503 - Rural Water Inventory	0.00	6,389.25	9,583.86	15,973.11
Total Inventory	0.00	6,389.25	9,583.86	15,973.11
Prepaid Expenses				
116000 - Prepaid Expenses	186,212.01	0.00	0.00	186,212.01
Total Prepaid Expenses	186,212.01	0.00	0.00	186,212.01
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	147,096.60	0.00	0.00	147,096.60
111250 - Investments - Alliance GIS Project	8,795.78	0.00	0.00	8,795.78
111550 - Investments - Elkhorn Breakout	150,477.30	0.00	0.00	150,477.30
111600 - Investments - Wanhoo SRA	501,711.43	0.00	0.00	501,711.43
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	9,881.57	9,881.57
Total Other Current Assets	808,081.11	0.00	9,881.57	817,962.68
Total Current Assets	5,573,214.75	16,823.81	27,063.12	5,617,101.68
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	13,281,291.58	0.00	0.00	13,281,291.58
162000 - Infrastructure	32,316,376.47	0.00	0.00	32,316,376.47
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	5,919,991.54	0.00	0.00	5,919,991.54
165000 - Machinery & Equipment	166,402.67	0.00	0.00	166,402.67
165100 - Machinery & Equipment - O & M	737,443.90	0.00	0.00	737,443.90
165200 - Machinery & Equipment - Water	345,887.45	0.00	0.00	345,887.45
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	66,743.35	0.00	0.00	66,743.35
167000 - Auto and Truck	373,215.97	0.00	0.00	373,215.97
169000 - Equipment	5,892.79	0.00	0.00	5,892.79
169100 - Office Equipment	68,599.58	0.00	0.00	68,599.58
169200 - Computer Equipment	87,301.47	0.00	0.00	87,301.47
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 10/31/2025	Rural Water-Bruno As of 10/31/2025	Rural Water-Colon As of 10/31/2025	All Districts As of 10/31/2025
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	340,295.00	0.00	0.00	340,295.00
169700 - GW Monitoring Equipment	129,185.43	0.00	0.00	129,185.43
Total Fixed Assets	54,693,393.48	746,667.69	1,212,841.83	56,652,903.00
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	870.89	870.89
162900 - Accum Depr - Infra. & Land Imp.	5,172,393.67	0.00	0.00	5,172,393.67
164000 - Accum Depr - Buildings	195,953.35	0.00	0.00	195,953.35
165700 - Accum Depr - Water Line	0.00	159,095.71	304,818.40	463,914.11
166000 - Accum Depr - Machinery & Equipment	691,097.43	14,950.06	22,424.86	728,472.35
168000 - Accum Depr - Auto & Truck	269,609.76	0.00	0.00	269,609.76
169550 - Accum Depr - Master DB Water	142,903.43	0.00	0.00	142,903.43
170000 - Accum Depr - Office Equipment	115,412.58	0.00	0.00	115,412.58
Total Accumulated Depreciation	6,587,370.22	174,045.77	328,114.15	7,089,530.14
Total Property and Equipment	48,106,023.26	572,621.92	884,727.68	49,563,372.86
Total Assets	\$ 53,679,238.01	\$ 589,445.73	\$ 911,790.80	\$ 55,180,474.54
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	357,595.77	1,617.04	2,741.47	361,954.28
201100 - Sewer Collections Payable	0.00	0.00	2,633.60	2,633.60
202060 - Due to General Fund	0.00	190,541.14	5,026.64	195,567.78
Total Accounts Payable	357,595.77	192,158.18	10,401.71	560,155.66
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	68.19	68.19
206001 - Accrued Compensated Absences	251,470.81	4,192.66	6,288.99	261,952.46
208302 - Flexible Spending	669.84	0.00	0.00	669.84
Total Accrued Liabilities	252,140.65	4,192.66	6,357.18	262,690.49
Other Current Liabilities				
204000 - Deposits	100.00	400.00	3,600.00	4,100.00
204500 - Deferred Income	8,795.78	0.00	0.00	8,795.78
204600 - Education Building Deposits	12,735.00	0.00	0.00	12,735.00
207300 - Sales Tax Payable	45.88	98.06	154.38	298.32
207304 - Sales Tax Payable Czechland	61.60	0.00	0.00	61.60
207305 - Lodging Tax Czechland	516.30	0.00	0.00	516.30
207306 - Sales Tax Payable Wanahoo	792.14	0.00	0.00	792.14
207307 - Lodging Tax Wanahoo	720.13	0.00	0.00	720.13
Total Other Current Liabilities	23,766.83	498.06	3,754.38	28,019.27
Total Current Liabilities	633,503.25	196,848.90	20,513.27	850,865.42
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	18,881.89	18,881.89
Total Long Term Note Payable	0.00	0.00	18,881.89	18,881.89
Total Long Term Liabilities	0.00	0.00	18,881.89	18,881.89
Total Liabilities	633,503.25	196,848.90	39,395.16	869,747.31
Fund Balances				
Net Assets				
Net Assets - Not Designated	48,464,341.70	385,812.72	870,459.68	49,720,614.10

See Accountant's Compilation Report

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

	Natural Resources District As of 10/31/2025	Rural Water-Bruno As of 10/31/2025	Rural Water-Colon As of 10/31/2025	All Districts As of 10/31/2025
Net Assets - Designated				
12 - Districtwide Flood Reduction	3,000,000.00	0.00	0.00	3,000,000.00
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
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>4,195,191.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,195,191.00</u>
Total Net Assets	<u>52,659,532.70</u>	<u>385,812.72</u>	<u>870,459.68</u>	<u>53,915,805.10</u>
Change in Net Position	386,204.04	6,784.11	1,933.98	394,922.13
Total Fund Balances	<u>53,045,736.74</u>	<u>392,596.83</u>	<u>872,393.66</u>	<u>54,310,727.23</u>
Total Liabilities and Fund Balance	<u>\$ 53,679,239.99</u>	<u>\$ 589,445.73</u>	<u>\$ 911,788.82</u>	<u>\$ 55,180,474.54</u>

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

	Natural Resources District Month Ending 10/31/2025	Rural Water-Bruno Month Ending 10/31/2025	Rural Water-Colon Month Ending 10/31/2025	All Districts Month Ending 10/31/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	15,332.85	0.00	0.00	15,332.85
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	0.00	0.00	0.00	0.00
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	750.00	0.00	0.00	750.00
303961 - FEMA - Flood Funds	0.00	0.00	0.00	0.00
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	2,583.27	0.00	0.00	2,583.27
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 18,666.12	\$ 0.00	\$ 0.00	\$ 18,666.12
State Income				
301203 - Motor Vehicle Pro-Rate	144.58	0.00	0.00	144.58
301309 - Water Sustainability Fund	1,200.00	0.00	0.00	1,200.00
301310 - Shell Creek NET	1,367.16	0.00	0.00	1,367.16
301321 - NET Grant	27,960.00	0.00	0.00	27,960.00
301325 - JEDI Funding	531,119.18	0.00	0.00	531,119.18
301900 - State Grant - NE Buffer Strip	57,884.26	0.00	0.00	57,884.26
Total State Income	619,675.18	0.00	0.00	619,675.18
Local Income				
304105 - Education Building Rent	1,025.00	0.00	0.00	1,025.00
304112 - Dirt Sales - Wanahoo	508.01	0.00	0.00	508.01
Total Local Income	1,533.01	0.00	0.00	1,533.01
Rural Water Income				
304240 - Water Sales	0.00	3,548.00	4,003.15	7,551.15
304275 - Colon Hook Up Fees	0.00	0.00	3,194.20	3,194.20
304295 - Colon Sewer Fees	0.00	0.00	2,777.60	2,777.60
304261 - Other Revenue	0.00	2.51	110.50	113.01
Total Rural Water Income	0.00	3,550.51	10,085.45	13,635.96
Property Tax Income				
305100 - General Fund Property Taxes-Boone	1,295.87	0.00	0.00	1,295.87
305200 - General Fund Property Taxes-Butler	59.15	0.00	0.00	59.15
305300 - General Fund Property Taxes-Colfax	58.76	0.00	0.00	58.76
305400 - General Fund Property Taxes-Dodge	148.01	0.00	0.00	148.01
305500 - General Fund Property Taxes-Madison	20.87	0.00	0.00	20.87
305600 - General Fund Property Taxes-Platte	60.18	0.00	0.00	60.18
305700 - General Fund Property Taxes-Saunders	567.67	0.00	0.00	567.67
Total Property Tax Income	2,210.51	0.00	0.00	2,210.51
Investment Income				
311350 - Interest - NPAIT Elkhorn	519.62	0.00	0.00	519.62
311400 - Interest - NPAIT Wanahoo SRA	1,732.55	0.00	0.00	1,732.55
311500 - Interest - NPAIT NRD	9.30	0.00	0.00	9.30
311600 - Interest - STFIT NRD	4,309.93	0.00	0.00	4,309.93
311700 - Interest - UBT NRD	50.37	0.00	0.00	50.37
304350 - Colon RW Interest - NPAIT	0.00	0.00	34.11	34.11
Total Investment Income	6,621.77	0.00	34.11	6,655.88
Miscellaneous Income				
309100 - Sales - Trees	493.75	0.00	0.00	493.75
309360 - Sales - Sample Kits	1,970.00	0.00	0.00	1,970.00
309400 - Sales - Other	(355.00)	0.00	0.00	(355.00)
309500 - Equipment Rent	337.50	0.00	0.00	337.50
310200 - Czechland Camping Fees	1,002.40	0.00	0.00	1,002.40
310201 - Wanahoo Park Permits	2,332.00	0.00	0.00	2,332.00
310202 - Lake Wanahoo Camping	13,335.73	0.00	0.00	13,335.73
313000 - Miscellaneous Income	15,932.35	0.00	0.00	15,932.35
315000 - RWD Administrative Fees	377.56	0.00	0.00	377.56
316000 - Employee/Director Reimb	435.39	0.00	0.00	435.39

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

	Natural Resources District Month Ending 10/31/2025	Rural Water-Bruno Month Ending 10/31/2025	Rural Water-Colon Month Ending 10/31/2025	All Districts Month Ending 10/31/2025
Total Miscellaneous Income	35,861.68	0.00	0.00	35,861.68
Total Income	684,568.27	3,550.51	10,119.56	698,238.34
Expenses				
Administration Expenses				
Dues & Membership				
410203 - Dues - NARD	2,838.17	0.00	0.00	2,838.17
Total Dues & Membership	2,838.17	0.00	0.00	2,838.17
Fees and Licenses				
410302 - NRD Fees And Licenses	51.25	0.00	0.00	51.25
410304 - NRD Union Bank Fees	45.52	0.00	0.00	45.52
Total Fees and Licenses	96.77	0.00	0.00	96.77
Insurance				
410501 - Insurance-Auto	1,211.08	0.00	0.00	1,211.08
410502 - Insurance-Errors & Omissions	447.50	0.00	0.00	447.50
410504 - Insurance-Liability	5,629.79	0.00	0.00	5,629.79
410505 - Insurance-Property	5,112.17	0.00	0.00	5,112.17
Total Insurance	12,400.54	0.00	0.00	12,400.54
Interest Expense				
410600 - Interest Expense	0.00	0.00	49.66	49.66
Total Interest Expense	0.00	0.00	49.66	49.66
Legal Notices				
410701 - Legal Notices	468.84	0.00	0.00	468.84
Total Legal Notices	468.84	0.00	0.00	468.84
Maintenance Contracts				
410800 - Maintenance Contracts	317.59	0.00	0.00	317.59
Total Maintenance Contracts	317.59	0.00	0.00	317.59
Office Supply & Expense				
410901 - Copier Supplies	221.07	0.00	0.00	221.07
410902 - Office Supplies & Equip	86.24	0.00	0.00	86.24
410904 - Letterhead, Envelopes & Forms	329.90	0.00	0.00	329.90
410906 - Office Expense - Other	2,838.27	0.00	0.00	2,838.27
Total Office Supply & Expense	3,475.48	0.00	0.00	3,475.48
Computer Supply & Expense				
411002 - Computer Consultant	1,825.45	0.00	0.00	1,825.45
411004 - Computer Software	793.54	0.00	0.00	793.54
411006 - Email	414.00	0.00	0.00	414.00
411011 - Computers & Equipment	8,974.99	0.00	0.00	8,974.99
Total Computer Supply & Expense	12,007.98	0.00	0.00	12,007.98
Professional Services				
411301 - Prof Serv-Accounting	8,085.00	0.00	0.00	8,085.00
411304 - Prof Serv-Legal - General	2,058.00	0.00	0.00	2,058.00
411311 - Washington Expense	2,400.00	0.00	0.00	2,400.00
Total Professional Services	12,543.00	0.00	0.00	12,543.00
Telephone Expense				
411601 - Telephone - Cellular	675.00	0.00	0.00	675.00
411602 - Local Phone & Internet	527.21	0.00	0.00	527.21
Total Telephone Expense	1,202.21	0.00	0.00	1,202.21
Utilities				
411700 - Utilities Expense	630.53	0.00	0.00	630.53
Total Utilities	630.53	0.00	0.00	630.53
Total Administration Expenses	45,981.11	0.00	49.66	46,030.77
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	719.83	0.00	0.00	719.83
420109 - Education Outreach	32.26	0.00	0.00	32.26
Total Education	752.09	0.00	0.00	752.09
Information				
420209 - Ktic Ad	248.00	0.00	0.00	248.00
420211 - E-Ads	500.00	0.00	0.00	500.00
Total Information	748.00	0.00	0.00	748.00
Other				
420404 - Promotional Materials	312.59	0.00	0.00	312.59
Total Other	312.59	0.00	0.00	312.59

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

	Natural Resources District Month Ending 10/31/2025	Rural Water-Bruno Month Ending 10/31/2025	Rural Water-Colon Month Ending 10/31/2025	All Districts Month Ending 10/31/2025
Total Information & Education Expenses	1,812.68	0.00	0.00	1,812.68
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,622.70	0.00	0.00	1,622.70
430102 - Auto & Truck R&M	878.69	0.00	0.00	878.69
Total Auto and Truck	2,501.39	0.00	0.00	2,501.39
Building Maintenance				
430201 - Bldg Maintenance	2,055.04	0.00	0.00	2,055.04
430202 - Office Cleaning	525.00	0.00	0.00	525.00
430203 - Garbage Maintenance	101.72	0.00	0.00	101.72
Total Building Maintenance	2,681.76	0.00	0.00	2,681.76
Operation and Maintenance				
430401 - Czechland & Homestead	6,209.16	0.00	0.00	6,209.16
430402 - Equipment Upkeep	107.58	0.00	0.00	107.58
430403 - Operation & Maintenance	1,527.18	0.00	0.00	1,527.18
430406 - Wanahoo Park Operation	1,708.05	0.00	0.00	1,708.05
430408 - Wanahoo Rec Mgmt	3,704.81	0.00	0.00	3,704.81
430409 - Lake Wanahoo Education Building	432.19	0.00	0.00	432.19
Total Operation and Maintenance	13,688.97	0.00	0.00	13,688.97
Other				
430802 - Stock For Resale - Trees	515.00	0.00	0.00	515.00
430804 - O&M One-Call Services	1.64	0.00	0.00	1.64
Total Other	516.64	0.00	0.00	516.64
Total Operation & Maintenance	19,388.76	0.00	0.00	19,388.76
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	73.46	0.00	0.00	73.46
Total Director Expense	73.46	0.00	0.00	73.46
Director Per Diem				
440200 - Director Per Diem	7,280.00	0.00	0.00	7,280.00
Total Director Per Diem	7,280.00	0.00	0.00	7,280.00
Employee Benefits				
440301 - Dental Insurance	1,904.41	0.00	0.00	1,904.41
440302 - Health Insurance	33,669.29	0.00	0.00	33,669.29
440303 - Retirement Benefit - 414H	7,251.79	0.00	0.00	7,251.79
440306 - Workmans Comp Benefit	2,000.83	0.00	0.00	2,000.83
440307 - Employee Benefits - Other	102.87	0.00	0.00	102.87
440309 - Flexible Spending Fee	20.00	0.00	0.00	20.00
Total Employee Benefits	44,949.19	0.00	0.00	44,949.19
Payroll Taxes				
440401 - FICA - ER	6,988.49	0.00	0.00	6,988.49
440402 - Medicare - ER	1,634.43	0.00	0.00	1,634.43
Total Payroll Taxes	8,622.92	0.00	0.00	8,622.92
Personnel Expense				
440501 - Personnel Meeting Exp	145.00	0.00	0.00	145.00
440502 - Personnel Mileage Exp	473.20	0.00	0.00	473.20
Total Personnel Expense	618.20	0.00	0.00	618.20
Salaries				
440601 - Salaries - Administration	21,486.82	0.00	0.00	21,486.82
440602 - Salaries - Clerical	2,507.58	0.00	0.00	2,507.58
440604 - Salaries - I & E	9,478.14	0.00	0.00	9,478.14
440605 - Salaries - Op & Maint	17,598.26	0.00	0.00	17,598.26
440606 - NRCS Support	16,877.97	0.00	0.00	16,877.97
440607 - Salaries - Projects	8,659.20	0.00	0.00	8,659.20
440608 - Salaries - Water	29,061.18	0.00	0.00	29,061.18
440616 - Lake Wanahoo Park Op.	9,113.14	0.00	0.00	9,113.14
Total Salaries	114,782.29	0.00	0.00	114,782.29
Total Personnel Expenses	176,326.06	0.00	0.00	176,326.06
Projects Expenses				
Inter-Governmental				
450114 - Trails	2,000.00	0.00	0.00	2,000.00
450119 - JWMAB Dodge Co	19,964.80	0.00	0.00	19,964.80
450123 - Hazard Mitigation Update	1,000.00	0.00	0.00	1,000.00
Total Inter-Governmental	22,964.80	0.00	0.00	22,964.80

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

	Natural Resources District Month Ending 10/31/2025	Rural Water-Bruno Month Ending 10/31/2025	Rural Water-Colon Month Ending 10/31/2025	All Districts Month Ending 10/31/2025
Total Projects Expenses	22,964.80	0.00	0.00	22,964.80
Water Expenses				
Groundwater Management Plan				
460103 - GWMP - Nitrogen Classes	15.97	0.00	0.00	15.97
Total Groundwater Management Plan	15.97	0.00	0.00	15.97
Groundwater Programs				
460204 - GW Quality Program	719.50	0.00	0.00	719.50
460206 - Monitoring Wells	1,047.82	0.00	0.00	1,047.82
Total Groundwater Programs	1,767.32	0.00	0.00	1,767.32
Special Projects				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460519 - Hydrological Study	2,000.00	0.00	0.00	2,000.00
Total Special Projects	4,500.00	0.00	0.00	4,500.00
Land Treatment				
450201 - Ne Buffer Strip	57,884.26	0.00	0.00	57,884.26
450803 - Shell Creek Watershed Plan 319	16,700.01	0.00	0.00	16,700.01
Total Land Treatment	74,584.27	0.00	0.00	74,584.27
Total Water Expenses	80,867.56	0.00	0.00	80,867.56
Rural Water District Expenses				
570201 - Water Purchase	0.00	1,571.46	1,445.83	3,017.29
570208 - Lpnrnd Adm. Fee	0.00	177.40	200.16	377.56
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	71.90	107.84	179.74
570215 - ER Social Security Tax	0.00	104.10	154.88	258.98
570216 - ER Medicare Tax	0.00	24.34	36.22	60.56
570217 - Salaries	0.00	375.20	583.16	958.36
570220 - Rural Water One-Call	0.00	1.64	6.56	8.20
570308 - Colon Meter House Expense	0.00	0.00	131.57	131.57
570309 - Colon Sewer Collections	0.00	0.00	2,633.60	2,633.60
Total Rural Water District Expenses	0.00	2,550.43	5,636.41	8,186.84
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	72,411.04	677.91	1,432.90	74,521.85
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	72,411.04	677.91	1,437.07	74,526.02
Total Depreciation Expense	72,411.04	677.91	1,437.07	74,526.02
Total Expenses	419,752.01	3,228.34	7,123.14	430,103.49
Total Change in Net Position	\$ 264,816.26	\$ 322.17	\$ 2,996.42	\$ 268,134.85

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

	Natural Resources District Year To Date 10/31/2025	Rural Water-Bruno Year To Date 10/31/2025	Rural Water-Colon Year To Date 10/31/2025	All Districts Year To Date 10/31/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	30,143.26	0.00	0.00	30,143.26
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	0.00	0.00	0.00	0.00
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	10,323.75	0.00	0.00	10,323.75
303961 - FEMA - Flood Funds	68,821.13	0.00	0.00	68,821.13
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	6,899.50	0.00	0.00	6,899.50
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	6,669.50	0.00	0.00	6,669.50
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 122,857.14	\$ 0.00	\$ 0.00	\$ 122,857.14
State Income				
301201 - Natural Resources WQ Fund	10,250.60	0.00	0.00	10,250.60
301202 - Decommissioned Wells	2,229.99	0.00	0.00	2,229.99
301203 - Motor Vehicle Pro-Rate	923.14	0.00	0.00	923.14
301309 - Water Sustainability Fund	14,400.00	0.00	0.00	14,400.00
301310 - Shell Creek NET	114,726.94	0.00	0.00	114,726.94
301321 - NET Grant	55,920.00	0.00	0.00	55,920.00
301325 - JEDI Funding	1,422,764.60	0.00	0.00	1,422,764.60
301900 - State Grant - NE Buffer Strip	57,884.26	0.00	0.00	57,884.26
304100 - Lake Wanahoo - Other	2,191.08	0.00	0.00	2,191.08
Total State Income	1,681,290.61	0.00	0.00	1,681,290.61
Local Income				
304105 - Education Building Rent	6,112.50	0.00	0.00	6,112.50
304112 - Dirt Sales - Wanahoo	4,278.69	0.00	0.00	4,278.69
304500 - JWMA B	6,790.50	0.00	0.00	6,790.50
Total Local Income	17,181.69	0.00	0.00	17,181.69
Rural Water Income				
304240 - Water Sales	0.00	25,224.50	18,151.90	43,376.40
304275 - Colon Hook Up Fees	0.00	0.00	3,194.20	3,194.20
304295 - Colon Sewer Fees	0.00	0.00	10,822.40	10,822.40
304261 - Other Revenue	0.00	(32.77)	310.33	277.56
Total Rural Water Income	0.00	25,191.73	32,478.83	57,670.56
Property Tax Income				
305100 - General Fund Property Taxes-Boone	7,013.48	0.00	0.00	7,013.48
305200 - General Fund Property Taxes-Butler	186.07	0.00	0.00	186.07
305300 - General Fund Property Taxes-Colfax	312.65	0.00	0.00	312.65
305400 - General Fund Property Taxes-Dodge	643.71	0.00	0.00	643.71
305500 - General Fund Property Taxes-Madison	40.65	0.00	0.00	40.65
305600 - General Fund Property Taxes-Platte	195.63	0.00	0.00	195.63
305700 - General Fund Property Taxes-Saunders	5,623.45	0.00	0.00	5,623.45
Total Property Tax Income	14,015.64	0.00	0.00	14,015.64
Investment Income				
311350 - Interest - NPAIT Elkhorn	2,102.95	0.00	0.00	2,102.95
311400 - Interest - NPAIT Wanahoo SRA	7,669.77	0.00	0.00	7,669.77
311500 - Interest - NPAIT NRD	37.69	0.00	0.00	37.69
311600 - Interest - STFIT NRD	21,757.01	0.00	0.00	21,757.01
311700 - Interest - UBT NRD	220.11	0.00	0.00	220.11
304350 - Colon RW Interest - NPAIT	0.00	0.00	138.07	138.07
Total Investment Income	31,787.53	0.00	138.07	31,925.60
Miscellaneous Income				
309100 - Sales - Trees	493.75	0.00	0.00	493.75
309350 - Sales - Well Permits	250.00	0.00	0.00	250.00
309360 - Sales - Sample Kits	1,970.00	0.00	0.00	1,970.00
309400 - Sales - Other	900.00	0.00	0.00	900.00
309500 - Equipment Rent	1,310.10	0.00	0.00	1,310.10
310000 - Chemigation Permits	850.00	0.00	0.00	850.00

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

	Natural Resources District Year To Date 10/31/2025	Rural Water-Bruno Year To Date 10/31/2025	Rural Water-Colon Year To Date 10/31/2025	All Districts Year To Date 10/31/2025
310100 - Check Valve Sales	297.76	0.00	0.00	297.76
310200 - Czechland Camping Fees	6,363.47	0.00	0.00	6,363.47
310201 - Wanahoo Park Permits	16,478.50	0.00	0.00	16,478.50
310202 - Lake Wanahoo Camping	61,518.84	0.00	0.00	61,518.84
313000 - Miscellaneous Income	20,015.33	0.00	0.00	20,015.33
315000 - RWD Administrative Fees	2,168.83	0.00	0.00	2,168.83
316000 - Employee/Director Reimb	710.07	0.00	0.00	710.07
Total Miscellaneous Income	113,326.65	0.00	0.00	113,326.65
Total Income	1,980,459.26	25,191.73	32,616.90	2,038,267.89
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	444.00	0.00	0.00	444.00
410203 - Dues - NARD	11,283.45	0.00	0.00	11,283.45
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	13,945.45	0.00	0.00	13,945.45
Fees and Licenses				
410302 - NRD Fees And Licenses	101.25	0.00	0.00	101.25
410304 - NRD Union Bank Fees	187.08	0.00	0.00	187.08
Total Fees and Licenses	288.33	0.00	0.00	288.33
Insurance				
410501 - Insurance-Auto	4,650.07	0.00	0.00	4,650.07
410502 - Insurance-Errors & Omissions	1,885.25	0.00	0.00	1,885.25
410504 - Insurance-Liability	23,178.59	0.00	0.00	23,178.59
410505 - Insurance-Property	17,056.18	0.00	0.00	17,056.18
Total Insurance	46,770.09	0.00	0.00	46,770.09
Interest Expense				
410600 - Interest Expense	0.00	0.00	280.78	280.78
Total Interest Expense	0.00	0.00	280.78	280.78
Legal Notices				
410701 - Legal Notices	645.55	0.00	0.00	645.55
Total Legal Notices	645.55	0.00	0.00	645.55
Maintenance Contracts				
410800 - Maintenance Contracts	1,260.39	0.00	0.00	1,260.39
Total Maintenance Contracts	1,260.39	0.00	0.00	1,260.39
Office Supply & Expense				
410901 - Copier Supplies	466.02	0.00	0.00	466.02
410902 - Office Supplies & Equip	545.60	0.00	0.00	545.60
410904 - Letterhead, Envelopes & Forms	370.35	0.00	0.00	370.35
410905 - Reference Books	546.00	0.00	0.00	546.00
410906 - Office Expense - Other	18,059.44	0.00	0.00	18,059.44
Total Office Supply & Expense	19,987.41	0.00	0.00	19,987.41
Computer Supply & Expense				
411002 - Computer Consultant	5,476.35	0.00	0.00	5,476.35
411003 - Computer Repairs & Parts	55.00	0.00	0.00	55.00
411004 - Computer Software	3,534.62	0.00	0.00	3,534.62
411006 - Email	1,656.00	0.00	0.00	1,656.00
411011 - Computers & Equipment	15,978.35	0.00	0.00	15,978.35
411012 - Website Design & Hosting	5,000.00	0.00	0.00	5,000.00
Total Computer Supply & Expense	31,700.32	0.00	0.00	31,700.32
Postage				
411200 - Postage	1,182.04	0.00	0.00	1,182.04
Total Postage	1,182.04	0.00	0.00	1,182.04
Professional Services				
411301 - Prof Serv-Accounting	32,340.00	0.00	0.00	32,340.00
411304 - Prof Serv-Legal - General	4,226.00	0.00	0.00	4,226.00
411311 - Washington Expense	9,500.00	0.00	0.00	9,500.00
Total Professional Services	46,066.00	0.00	0.00	46,066.00
Rent Expense				
411400 - Rent Expense	284.22	0.00	0.00	284.22
Total Rent Expense	284.22	0.00	0.00	284.22
Support to Organizations				

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

	Natural Resources District Year To Date 10/31/2025	Rural Water-Bruno Year To Date 10/31/2025	Rural Water-Colon Year To Date 10/31/2025	All Districts Year To Date 10/31/2025
411501 - Locally Lead Conservation Groups	1,250.00	0.00	0.00	1,250.00
Total Support to Organizations	1,250.00	0.00	0.00	1,250.00
Telephone Expense				
411601 - Telephone - Cellular	3,486.52	0.00	0.00	3,486.52
411602 - Local Phone & Internet	2,648.79	0.00	0.00	2,648.79
Total Telephone Expense	6,135.31	0.00	0.00	6,135.31
Utilities				
411700 - Utilities Expense	630.53	0.00	0.00	630.53
Total Utilities	630.53	0.00	0.00	630.53
Total Administration Expenses	170,145.64	0.00	280.78	170,426.42
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	819.83	0.00	0.00	819.83
420109 - Education Outreach	1,680.06	0.00	0.00	1,680.06
Total Education	2,499.89	0.00	0.00	2,499.89
Information				
420201 - Annual Report/Viaduct	7,509.00	0.00	0.00	7,509.00
420209 - Ktic Ad	984.00	0.00	0.00	984.00
420211 - E-Ads	1,280.00	0.00	0.00	1,280.00
420212 - TV Promotion	200.00	0.00	0.00	200.00
Total Information	9,973.00	0.00	0.00	9,973.00
Scholarships and Grants				
420308 - Pollinator Program	80.87	0.00	0.00	80.87
420309 - Middle/High School Natural Resources Grant	4,500.00	0.00	0.00	4,500.00
Total Scholarships and Grants	4,580.87	0.00	0.00	4,580.87
Other				
420402 - Cooperative Projects/Donations	196.52	0.00	0.00	196.52
420404 - Promotional Materials	1,284.15	0.00	0.00	1,284.15
Total Other	1,480.67	0.00	0.00	1,480.67
Total Information & Education Expenses	18,534.43	0.00	0.00	18,534.43
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	7,072.80	0.00	0.00	7,072.80
430102 - Auto & Truck R&M	3,809.67	0.00	0.00	3,809.67
Total Auto and Truck	10,882.47	0.00	0.00	10,882.47
Building Maintenance				
430201 - Bldg Maintenance	3,107.48	0.00	0.00	3,107.48
430202 - Office Cleaning	1,575.00	0.00	0.00	1,575.00
430203 - Garbage Maintenance	456.88	0.00	0.00	456.88
Total Building Maintenance	5,139.36	0.00	0.00	5,139.36
Operation and Maintenance				
430401 - Czechland & Homestead	8,486.51	0.00	0.00	8,486.51
430402 - Equipment Upkeep	3,429.64	0.00	0.00	3,429.64
430403 - Operation & Maintenance	4,555.58	0.00	0.00	4,555.58
430406 - Wanahoo Park Operation	9,299.67	0.00	0.00	9,299.67
430407 - Monitoring Wanahoo Dam	8,389.30	0.00	0.00	8,389.30
430408 - Wanahoo Rec Mgmt	25,378.09	0.00	0.00	25,378.09
430409 - Lake Wanahoo Education Building	1,891.21	0.00	0.00	1,891.21
Total Operation and Maintenance	61,430.00	0.00	0.00	61,430.00
Project Repairs				
430503 - Project Repairs - Other	14,641.66	0.00	0.00	14,641.66
Total Project Repairs	14,641.66	0.00	0.00	14,641.66
Other				
430802 - Stock For Resale - Trees	515.00	0.00	0.00	515.00
430804 - O&M One-Call Services	19.13	0.00	0.00	19.13
Total Other	534.13	0.00	0.00	534.13
Total Operation & Maintenance	92,627.62	0.00	0.00	92,627.62
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	6,157.04	0.00	0.00	6,157.04
440102 - Director Mileage Expense	3,903.90	0.00	0.00	3,903.90
440104 - Computer Stipend	1,275.00	0.00	0.00	1,275.00
Total Director Expense	11,335.94	0.00	0.00	11,335.94

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

	Natural Resources District Year To Date 10/31/2025	Rural Water-Bruno Year To Date 10/31/2025	Rural Water-Colon Year To Date 10/31/2025	All Districts Year To Date 10/31/2025
Director Per Diem				
440200 - Director Per Diem	7,280.00	0.00	0.00	7,280.00
Total Director Per Diem	7,280.00	0.00	0.00	7,280.00
Employee Benefits				
440301 - Dental Insurance	7,350.58	0.00	0.00	7,350.58
440302 - Health Insurance	126,555.62	0.00	0.00	126,555.62
440303 - Retirement Benefit - 414H	28,576.00	0.00	0.00	28,576.00
440306 - Workmans Comp Benefit	7,812.82	0.00	0.00	7,812.82
440307 - Employee Benefits - Other	(138.50)	0.00	0.00	(138.50)
440309 - Flexible Spending Fee	80.00	0.00	0.00	80.00
Total Employee Benefits	170,236.52	0.00	0.00	170,236.52
Payroll Taxes				
440401 - FICA - ER	27,244.08	0.00	0.00	27,244.08
440402 - Medicare - ER	6,466.51	0.00	0.00	6,466.51
Total Payroll Taxes	33,710.59	0.00	0.00	33,710.59
Personnel Expense				
440501 - Personnel Meeting Exp	7,673.42	0.00	0.00	7,673.42
440502 - Personnel Mileage Exp	753.90	0.00	0.00	753.90
440503 - Safety Committee	142.20	0.00	0.00	142.20
440504 - Personnel Uniform Exp	767.98	0.00	0.00	767.98
Total Personnel Expense	9,337.50	0.00	0.00	9,337.50
Salaries				
440601 - Salaries - Administration	84,974.48	0.00	0.00	84,974.48
440602 - Salaries - Clerical	9,904.94	0.00	0.00	9,904.94
440604 - Salaries - I & E	37,438.65	0.00	0.00	37,438.65
440605 - Salaries - Op & Maint	73,780.16	0.00	0.00	73,780.16
440606 - NRCS Support	57,213.53	0.00	0.00	57,213.53
440607 - Salaries - Projects	34,203.84	0.00	0.00	34,203.84
440608 - Salaries - Water	131,688.56	0.00	0.00	131,688.56
440616 - Lake Wanhoo Park Op.	48,227.38	0.00	0.00	48,227.38
Total Salaries	477,431.54	0.00	0.00	477,431.54
Total Personnel Expenses	709,332.09	0.00	0.00	709,332.09
Projects Expenses				
Inter-Governmental				
450114 - Trails	2,000.00	0.00	0.00	2,000.00
450119 - JWMAB Dodge Co	30,618.80	0.00	0.00	30,618.80
450123 - Hazard Mitigation Update	13,765.00	0.00	0.00	13,765.00
Total Inter-Governmental	46,383.80	0.00	0.00	46,383.80
Total Projects Expenses	46,383.80	0.00	0.00	46,383.80
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	3,925.45	0.00	0.00	3,925.45
460102 - GWMP - Information & Education	449.02	0.00	0.00	449.02
460103 - GWMP - Nitrogen Classes	15.97	0.00	0.00	15.97
460104 - GWMP - Permits	75.00	0.00	0.00	75.00
Total Groundwater Management Plan	4,465.44	0.00	0.00	4,465.44
Groundwater Programs				
460201 - Decommissioned Wells	1,178.54	0.00	0.00	1,178.54
460204 - GW Quality Program	7,079.63	0.00	0.00	7,079.63
460206 - Monitoring Wells	4,839.44	0.00	0.00	4,839.44
Total Groundwater Programs	13,097.61	0.00	0.00	13,097.61
Regulatory				
460301 - Chemigation	36.30	0.00	0.00	36.30
Total Regulatory	36.30	0.00	0.00	36.30
Surface Water Programs				
460403 - Stream Flow	8,425.00	0.00	0.00	8,425.00
Total Surface Water Programs	8,425.00	0.00	0.00	8,425.00
Special Projects				
460504 - ENWRA	10,000.00	0.00	0.00	10,000.00
460519 - Hydrological Study	24,000.00	0.00	0.00	24,000.00
460522 - Groundwater Management Plan Rev	6,919.75	0.00	0.00	6,919.75
Total Special Projects	40,919.75	0.00	0.00	40,919.75
Land Treatment				
450201 - Ne Buffer Strip	57,884.26	0.00	0.00	57,884.26

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

	Natural Resources District Year To Date 10/31/2025	Rural Water-Bruno Year To Date 10/31/2025	Rural Water-Colon Year To Date 10/31/2025	All Districts Year To Date 10/31/2025
450803 - Shell Creek Watershed Plan 319	144,004.42	0.00	0.00	144,004.42
Total Land Treatment	201,888.68	0.00	0.00	201,888.68
Total Water Expenses	268,832.78	0.00	0.00	268,832.78
Rural Water District Expenses				
570201 - Water Purchase	0.00	10,026.66	5,519.54	15,546.20
570204 - Testing	0.00	720.00	45.00	765.00
570206 - Repair	0.00	0.00	254.69	254.69
570207 - Other Expenses	0.00	0.00	80.30	80.30
570208 - Lpnrd Adm. Fee	0.00	1,261.23	907.60	2,168.83
570210 - Health/Life/Vision/LTD - ER	0.00	810.68	1,216.00	2,026.68
570211 - Dental - ER	0.00	86.88	130.36	217.24
570212 - 414H ER Contributions	0.00	323.54	485.29	808.83
570215 - ER Social Security Tax	0.00	834.40	597.38	1,431.78
570216 - ER Medicare Tax	0.00	100.27	139.71	239.98
570217 - Salaries	0.00	1,198.54	2,535.83	3,734.37
570219 - Fees And Licenses	0.00	44.27	66.39	110.66
570220 - Rural Water One-Call	0.00	7.55	26.11	33.66
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	1,353.88	1,353.88
570223 - Rural Water Gasoline	0.00	238.33	216.61	454.94
570231 - Rural Water Equipment Upkeep	0.00	21.59	65.44	87.03
570232 - Rural Water Compensated Absences	0.00	22.04	0.00	22.04
570308 - Colon Meter House Expense	0.00	0.00	479.33	479.33
570309 - Colon Sewer Collections	0.00	0.00	10,534.40	10,534.40
Total Rural Water District Expenses	0.00	15,695.98	24,653.86	40,349.84
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	288,398.86	2,711.64	5,731.60	296,842.10
908350 - Amortization Expense - Colon	0.00	0.00	16.68	16.68
Total Depreciation	288,398.86	2,711.64	5,748.28	296,858.78
Total Depreciation Expense	288,398.86	2,711.64	5,748.28	296,858.78
Total Expenses	1,594,255.22	18,407.62	30,682.92	1,643,345.76
Total Change in Net Position	\$ 386,204.04	\$ 6,784.11	\$ 1,933.98	\$ 394,922.13

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

	Month Ending 10/31/2025 <small>MTD Actual</small>	Year To Date 10/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Income					
Federal Income					
303206 - Wahoo Creek 319 Grant	0.00	0.00	50,000.00	(50,000.00)	0.00 %
303207 - Shell Creek 319 Grant	15,332.85	30,143.26	361,046.00	(330,902.74)	8.35 %
303225 - Wahoo Creek WS PL566	0.00	0.00	1,350,000.00	(1,350,000.00)	0.00 %
303960 - Hazard Mitigation - Federal	750.00	10,323.75	14,000.00	(3,676.25)	73.74 %
303961 - FEMA - Flood Funds	0.00	68,821.13	750,000.00	(681,178.87)	9.18 %
303962 - NEMA - Flood Funds	0.00	6,899.50	125,000.00	(118,100.50)	5.52 %
303963 - FEMA - 428 Funds	0.00	0.00	951,000.00	(951,000.00)	0.00 %
303964 - Federal - NRCS	2,583.27	6,669.50	425,000.00	(418,330.50)	1.57 %
303967 - SWP - NWQI	0.00	0.00	60,000.00	(60,000.00)	0.00 %
Total Federal Income	18,666.12	122,857.14	4,086,046.00	(3,963,188.86)	3.01 %
State Income					
301201 - Natural Resources WQ Fund	0.00	10,250.60	50,000.00	(39,749.40)	20.50 %
301202 - Decommissioned Wells	0.00	2,229.99	5,000.00	(2,770.01)	44.60 %
301203 - Motor Vehicle Pro-Rate	144.58	923.14	8,400.00	(7,476.86)	10.99 %
301309 - Water Sustainability Fund	1,200.00	14,400.00	92,000.00	(77,600.00)	15.65 %
301310 - Shell Creek NET	1,367.16	114,726.94	196,818.00	(82,091.06)	58.29 %
301321 - NET Grant	27,960.00	55,920.00	27,960.00	27,960.00	200.00 %
301325 - JEDI Funding	531,119.18	1,422,764.60	4,500,000.00	(3,077,235.40)	31.62 %
301900 - State Grant - NE Buffer Strip	57,884.26	57,884.26	62,000.00	(4,115.74)	93.36 %
304100 - Lake Wanahoo - Other	0.00	2,191.08	25,000.00	(22,808.92)	8.76 %
Total State Income	619,675.18	1,681,290.61	4,967,178.00	(3,285,887.39)	33.85 %
Local Income					
304105 - Education Building Rent	1,025.00	6,112.50	17,000.00	(10,887.50)	35.96 %
304112 - Dirt Sales - Wanahoo	508.01	4,278.69	7,500.00	(3,221.31)	57.05 %
304400 - Flow Meter Maint. Reimb.	0.00	0.00	500.00	(500.00)	0.00 %
304500 - JWMAB	0.00	6,790.50	17,223.00	(10,432.50)	39.43 %
Total Local Income	1,533.01	17,181.69	42,223.00	(25,041.31)	40.69 %
Property Tax Income					
305100 - General Fund Property Taxes-Boone	1,295.87	7,013.48	96,000.00	(88,986.52)	7.31 %
305200 - General Fund Property Taxes-Butler	59.15	186.07	370,000.00	(369,813.93)	0.05 %
305300 - General Fund Property Taxes-Colfax	58.76	312.65	318,500.00	(318,187.35)	0.10 %
305400 - General Fund Property Taxes-Dodge	148.01	643.71	1,064,000.00	(1,063,356.29)	0.06 %
305500 - General Fund Property Taxes-Madison	20.87	40.65	48,500.00	(48,459.35)	0.08 %
305600 - General Fund Property Taxes-Platte	60.18	195.63	401,000.00	(400,804.37)	0.05 %
305700 - General Fund Property Taxes-Saunders	567.67	5,623.45	1,185,000.00	(1,179,376.55)	0.47 %
Total Property Tax Income	2,210.51	14,015.64	3,483,000.00	(3,468,984.36)	0.40 %
Investment Income					
311350 - Interest - NPAIT Elkhorn	519.62	2,102.95	6,000.00	(3,897.05)	35.05 %
311400 - Interest - NPAIT Wanahoo SRA	1,732.55	7,669.77	25,000.00	(17,330.23)	30.68 %
311500 - Interest - NPAIT NRD	9.30	37.69	100.00	(62.31)	37.69 %
311600 - Interest - STFIT NRD	4,309.93	21,757.01	120,000.00	(98,242.99)	18.13 %
311700 - Interest - UBT NRD	50.37	220.11	800.00	(579.89)	27.51 %
Total Investment Income	6,621.77	31,787.53	151,900.00	(120,112.47)	20.93 %
Miscellaneous Income					
309100 - Sales - Trees	493.75	493.75	16,000.00	(15,506.25)	3.09 %
309350 - Sales - Well Permits	0.00	250.00	1,500.00	(1,250.00)	16.67 %

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

	Month Ending 10/31/2025	Year To Date 10/31/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
309360 - Sales - Sample Kits	1,970.00	1,970.00	4,000.00	(2,030.00)	49.25 %
309400 - Sales - Other	(355.00)	900.00	1,800.00	(900.00)	50.00 %
309500 - Equipment Rent	337.50	1,310.10	6,500.00	(5,189.90)	20.16 %
310000 - Chemigation Permits	0.00	850.00	24,000.00	(23,150.00)	3.54 %
310100 - Check Valve Sales	0.00	297.76	1,500.00	(1,202.24)	19.85 %
310200 - Czechland Camping Fees	1,002.40	6,363.47	13,000.00	(6,636.53)	48.95 %
310201 - Wanahoo Park Permits	2,332.00	16,478.50	65,000.00	(48,521.50)	25.35 %
310202 - Lake Wanahoo Camping	13,335.73	61,518.84	120,000.00	(58,481.16)	51.27 %
312000 - Salaries-Other NRD	0.00	0.00	104,101.00	(104,101.00)	0.00 %
313000 - Miscellaneous Income	15,932.35	20,015.33	10,000.00	10,015.33	200.15 %
315000 - RWD Administrative Fees	377.56	2,168.83	5,500.00	(3,331.17)	39.43 %
316000 - Employee/Director Reimb	435.39	710.07	3,000.00	(2,289.93)	23.67 %
317000 - Loss Or Gain On Sale Of Assets	0.00	0.00	50,000.00	(50,000.00)	0.00 %
318000 - Special Project Income	0.00	0.00	25,000.00	(25,000.00)	0.00 %
Total Miscellaneous Income	35,861.68	113,326.65	450,901.00	(337,574.35)	25.13 %
Total Income	684,568.27	1,980,459.26	13,181,248.00	(11,200,788.74)	15.02 %
Expenses					
Administration Expenses					
Dues & Membership					
410201 - Dues & Membership - Chamber	0.00	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	0.00	444.00	1,776.00	(1,332.00)	25.00 %
410203 - Dues - NARD	2,838.17	11,283.45	33,227.00	(21,943.55)	33.96 %
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	2,838.17	13,945.45	40,603.00	(26,657.55)	34.35 %
Fees and Licenses					
410302 - NRD Fees And Licenses	51.25	101.25	20,000.00	(19,898.75)	0.51 %
410304 - NRD Union Bank Fees	45.52	187.08	600.00	(412.92)	31.18 %
Total Fees and Licenses	96.77	288.33	20,600.00	(20,311.67)	1.40 %
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	1,211.08	4,650.07	16,000.00	(11,349.93)	29.06 %
410502 - Insurance-Errors & Omissions	447.50	1,885.25	7,100.00	(5,214.75)	26.55 %
410504 - Insurance-Liability	5,629.79	23,178.59	71,000.00	(47,821.41)	32.65 %
410505 - Insurance-Property	5,112.17	17,056.18	50,000.00	(32,943.82)	34.11 %
Total Insurance	12,400.54	46,770.09	144,100.00	(97,329.91)	32.46 %
Legal Notices					
410701 - Legal Notices	468.84	645.55	4,000.00	(3,354.45)	16.14 %
410702 - Other Notices and Advertising	0.00	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	468.84	645.55	4,100.00	(3,454.45)	15.75 %
Maintenance Contracts					
410800 - Maintenance Contracts	317.59	1,260.39	9,000.00	(7,739.61)	14.00 %
Total Maintenance Contracts	317.59	1,260.39	9,000.00	(7,739.61)	14.00 %
Office Supply & Expense					
410901 - Copier Supplies	221.07	466.02	1,000.00	(533.98)	46.60 %
410902 - Office Supplies & Equip	86.24	545.60	6,000.00	(5,454.40)	9.09 %
410903 - Franklin Supplies	0.00	0.00	500.00	(500.00)	0.00 %

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

	Month Ending 10/31/2025	Year To Date 10/31/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
410904 - Letterhead, Envelopes & Forms	329.90	370.35	3,500.00	(3,129.65)	10.58 %
410905 - Reference Books	0.00	546.00	1,000.00	(454.00)	54.60 %
410906 - Office Expense - Other	2,838.27	18,059.44	9,500.00	8,559.44	190.10 %
Total Office Supply & Expense	3,475.48	19,987.41	21,500.00	(1,512.59)	92.96 %
Computer Supply & Expense					
411002 - Computer Consultant	1,825.45	5,476.35	28,000.00	(22,523.65)	19.56 %
411003 - Computer Repairs & Parts	0.00	55.00	5,000.00	(4,945.00)	1.10 %
411004 - Computer Software	793.54	3,534.62	13,500.00	(9,965.38)	26.18 %
411005 - Computer Magazines/Video	0.00	0.00	100.00	(100.00)	0.00 %
411006 - Email	414.00	1,656.00	1,000.00	656.00	165.60 %
411011 - Computers & Equipment	8,974.99	15,978.35	16,000.00	(21.65)	99.86 %
411012 - Website Design & Hosting	0.00	5,000.00	5,350.00	(350.00)	93.46 %
Total Computer Supply & Expense	12,007.98	31,700.32	68,950.00	(37,249.68)	45.98 %
Postage					
411200 - Postage	0.00	1,182.04	7,000.00	(5,817.96)	16.89 %
Total Postage	0.00	1,182.04	7,000.00	(5,817.96)	16.89 %
Professional Services					
411301 - Prof Serv-Accounting	8,085.00	32,340.00	97,020.00	(64,680.00)	33.33 %
411302 - Prof Serv-Annual Audit	0.00	0.00	15,650.00	(15,650.00)	0.00 %
411304 - Prof Serv-Legal - General	2,058.00	4,226.00	15,000.00	(10,774.00)	28.17 %
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	3,600.00	(3,600.00)	0.00 %
411311 - Washington Expense	2,400.00	9,500.00	28,800.00	(19,300.00)	32.99 %
Total Professional Services	12,543.00	46,066.00	163,070.00	(117,004.00)	28.25 %
Rent Expense					
411400 - Rent Expense	0.00	284.22	1,500.00	(1,215.78)	18.95 %
Total Rent Expense	0.00	284.22	1,500.00	(1,215.78)	18.95 %
Support to Organizations					
411501 - Locally Lead Conservation Groups	0.00	1,250.00	1,500.00	(250.00)	83.33 %
411502 - R C & D Organizations	0.00	0.00	500.00	(500.00)	0.00 %
Total Support to Organizations	0.00	1,250.00	2,000.00	(750.00)	62.50 %
Telephone Expense					
411601 - Telephone - Cellular	675.00	3,486.52	12,500.00	(9,013.48)	27.89 %
411602 - Local Phone & Internet	527.21	2,648.79	9,000.00	(6,351.21)	29.43 %
Total Telephone Expense	1,202.21	6,135.31	21,500.00	(15,364.69)	28.54 %
Utilities					
411700 - Utilities Expense	630.53	630.53	12,000.00	(11,369.47)	5.25 %
Total Utilities	630.53	630.53	12,000.00	(11,369.47)	5.25 %
Total Administration Expenses	45,981.11	170,145.64	517,923.00	(347,777.36)	32.85 %
Information & Education Expenses					
Education					
420103 - Land & Range Judging Contest	719.83	819.83	2,000.00	(1,180.17)	40.99 %
420104 - Outdoor Classrooms	0.00	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	0.00	0.00	500.00	(500.00)	0.00 %
420107 - Water Testing Event	0.00	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420109 - Education Outreach	32.26	1,680.06	3,000.00	(1,319.94)	56.00 %
Total Education	752.09	2,499.89	11,500.00	(9,000.11)	21.74 %
Information					

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

	Month Ending 10/31/2025 <small>MTD Actual</small>	Year To Date 10/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
420201 - Annual Report/Viaduct	0.00	7,509.00	18,000.00	(10,491.00)	41.72 %
420202 - Books And Pamphlets	0.00	0.00	800.00	(800.00)	0.00 %
420203 - Expositions And Display	0.00	0.00	2,000.00	(2,000.00)	0.00 %
420205 - Phrography, Cameras, Video	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420209 - Ktic Ad	248.00	984.00	8,500.00	(7,516.00)	11.58 %
420211 - E-Ads	500.00	1,280.00	0.00	1,280.00	0.00 %
420212 - TV Promotion	0.00	200.00	3,500.00	(3,300.00)	5.71 %
420213 - Promotion Videos	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Information	748.00	9,973.00	40,900.00	(30,927.00)	24.38 %
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 %
420308 - Pollinator Program	0.00	80.87	500.00	(419.13)	16.17 %
420309 - Middle/High School Natural Resources Grant	0.00	4,500.00	4,500.00	0.00	100.00 %
Total Scholarships and Grants	0.00	4,580.87	11,000.00	(6,419.13)	41.64 %
Other					
420401 - Art Supplies	0.00	0.00	250.00	(250.00)	0.00 %
420402 - Cooperative Projects/Donations	0.00	196.52	500.00	(303.48)	39.30 %
420404 - Promotional Materials	312.59	1,284.15	4,000.00	(2,715.85)	32.10 %
420405 - Recognition Banquet & Awards	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420407 - Cooperative Partnerships	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	0.00	100.00	(100.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	312.59	1,480.67	7,350.00	(5,869.33)	20.15 %
Total Information & Education Expenses	1,812.68	18,534.43	70,750.00	(52,215.57)	26.20 %
Operation & Maintenance					
Auto and Truck					
430101 - Auto & Truck Gas	1,622.70	7,072.80	22,000.00	(14,927.20)	32.15 %
430102 - Auto & Truck R&M	878.69	3,809.67	7,200.00	(3,390.33)	52.91 %
Total Auto and Truck	2,501.39	10,882.47	29,200.00	(18,317.53)	37.27 %
Building Maintenance					
430201 - Bldg Maintenance	2,055.04	3,107.48	3,500.00	(392.52)	88.79 %
430202 - Office Cleaning	525.00	1,575.00	6,500.00	(4,925.00)	24.23 %
430203 - Garbage Maintenance	101.72	456.88	1,400.00	(943.12)	32.63 %
Total Building Maintenance	2,681.76	5,139.36	11,400.00	(6,260.64)	45.08 %
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	6,209.16	8,486.51	7,000.00	1,486.51	121.24 %
430402 - Equipment Upkeep	107.58	3,429.64	12,000.00	(8,570.36)	28.58 %
430403 - Operation & Maintenance	1,527.18	4,555.58	100,000.00	(95,444.42)	4.56 %
430404 - Tree Supplies	0.00	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	1,708.05	9,299.67	60,000.00	(50,700.33)	15.50 %
430407 - Monitoring Wanahoo Dam	0.00	8,389.30	16,000.00	(7,610.70)	52.43 %
430408 - Wanahoo Rec Mgmt	3,704.81	25,378.09	60,000.00	(34,621.91)	42.30 %
430409 - Lake Wanahoo Education Building	432.19	1,891.21	15,000.00	(13,108.79)	12.61 %

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

	Month Ending 10/31/2025 <small>MTD Actual</small>	Year To Date 10/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Operation and Maintenance	13,688.97	61,430.00	270,250.00	(208,820.00)	22.73 %
Project Repairs					
430503 - Project Repairs - Other	0.00	14,641.66	20,000.00	(5,358.34)	73.21 %
430504 - Rawhide Channel Maintenance	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	14,641.66	22,000.00	(7,358.34)	66.55 %
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	515.00	515.00	15,000.00	(14,485.00)	3.43 %
430803 - Lower Platte Weed Mgmt Area	0.00	0.00	60,000.00	(60,000.00)	0.00 %
430804 - O&M One-Call Services	1.64	19.13	150.00	(130.87)	12.75 %
430805 - IceJam Monitoring	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	516.64	534.13	76,650.00	(76,115.87)	0.70 %
Total Operation & Maintenance	19,388.76	92,627.62	427,500.00	(334,872.38)	21.67 %
Personnel Expenses					
Director Expense					
440101 - Director Meeting Expense	73.46	6,157.04	20,000.00	(13,842.96)	30.79 %
440102 - Director Mileage Expense	0.00	3,903.90	16,000.00	(12,096.10)	24.40 %
440104 - Computer Stipend	0.00	1,275.00	5,700.00	(4,425.00)	22.37 %
Total Director Expense	73.46	11,335.94	41,700.00	(30,364.06)	27.18 %
Director Per Diem					
440200 - Director Per Diem	7,280.00	7,280.00	30,000.00	(22,720.00)	24.27 %
Total Director Per Diem	7,280.00	7,280.00	30,000.00	(22,720.00)	24.27 %
Employee Benefits					
440301 - Dental Insurance	1,904.41	7,350.58	24,000.00	(16,649.42)	30.63 %
440302 - Health Insurance	33,669.29	126,555.62	385,000.00	(258,444.38)	32.87 %
440303 - Retirement Benefit - 414H	7,251.79	28,576.00	89,000.00	(60,424.00)	32.11 %
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	2,000.83	7,812.82	35,000.00	(27,187.18)	22.32 %
440307 - Employee Benefits - Other	102.87	(138.50)	2,500.00	(2,638.50)	(5.54) %
440309 - Flexible Spending Fee	20.00	80.00	300.00	(220.00)	26.67 %
440311 - Unemployment Insurance Benefit	0.00	0.00	500.00	(500.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Employee Benefits	44,949.19	170,236.52	548,300.00	(378,063.48)	31.05 %
Payroll Taxes					
440401 - FICA - ER	6,988.49	27,244.08	83,000.00	(55,755.92)	32.82 %
440402 - Medicare - ER	1,634.43	6,466.51	19,500.00	(13,033.49)	33.16 %
Total Payroll Taxes	8,622.92	33,710.59	102,500.00	(68,789.41)	32.89 %
Personnel Expense					
440501 - Personnel Meeting Exp	145.00	7,673.42	35,000.00	(27,326.58)	21.92 %
440502 - Personnel Mileage Exp	473.20	753.90	3,500.00	(2,746.10)	21.54 %
440503 - Safety Committee	0.00	142.20	1,000.00	(857.80)	14.22 %

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

	Month Ending 10/31/2025 <small>MTD Actual</small>	Year To Date 10/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
440504 - Personnel Uniform Exp	0.00	767.98	2,500.00	(1,732.02)	30.72 %
440505 - Personnel Exp-Other	0.00	0.00	1,200.00	(1,200.00)	0.00 %
Total Personnel Expense	618.20	9,337.50	43,200.00	(33,862.50)	21.61 %
Salaries					
440601 - Salaries - Administration	21,486.82	84,974.48	276,800.00	(191,825.52)	30.70 %
440602 - Salaries - Clerical	2,507.58	9,904.94	32,800.00	(22,895.06)	30.20 %
440603 - Employee Recognition Program	0.00	0.00	1,300.00	(1,300.00)	0.00 %
440604 - Salaries - I & E	9,478.14	37,438.65	122,600.00	(85,161.35)	30.54 %
440605 - Salaries - Op & Maint	17,598.26	73,780.16	237,600.00	(163,819.84)	31.05 %
440606 - NRCS Support	16,877.97	57,213.53	154,000.00	(96,786.47)	37.15 %
440607 - Salaries - Projects	8,659.20	34,203.84	109,800.00	(75,596.16)	31.15 %
440608 - Salaries - Water	29,061.18	131,688.56	411,500.00	(279,811.44)	32.00 %
440616 - Lake Wanahoo Park Op.	9,113.14	48,227.38	100,000.00	(51,772.62)	48.23 %
Total Salaries	114,782.29	477,431.54	1,446,400.00	(968,968.46)	33.01 %
Total Personnel Expenses	176,326.06	709,332.09	2,212,100.00	(1,502,767.91)	32.07 %
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	2,000.00	2,000.00	15,000.00	(13,000.00)	13.33 %
450115 - Dike & Drainage Assistance	0.00	0.00	10,000.00	(10,000.00)	0.00 %
450119 - JWMA Dodge Co	19,964.80	30,618.80	23,000.00	7,618.80	133.13 %
450123 - Hazard Mitigation Update	1,000.00	13,765.00	19,000.00	(5,235.00)	72.45 %
Total Inter-Governmental	22,964.80	46,383.80	68,000.00	(21,616.20)	68.21 %
Special Projects					
450309 - SA No-Till Conf/Shell Creek	0.00	0.00	1,000.00	(1,000.00)	0.00 %
450407 - Special Projects-Saunders	0.00	0.00	500,000.00	(500,000.00)	0.00 %
Total Special Projects	0.00	0.00	501,000.00	(501,000.00)	0.00 %
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					
450711 - Leshara	0.00	0.00	31,000.00	(31,000.00)	0.00 %
Total Other Projects	0.00	0.00	31,000.00	(31,000.00)	0.00 %
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	8,000.00	(8,000.00)	0.00 %
Total Platte River Corridor Alliance	0.00	0.00	14,843.00	(14,843.00)	0.00 %
Total Projects Expenses	22,964.80	46,383.80	624,843.00	(578,459.20)	7.42 %
Water Expenses					
Groundwater Management Plan					
460101 - GWMP - Cost - Share	0.00	3,925.45	12,000.00	(8,074.55)	32.71 %
460102 - GWMP - Information & Education	0.00	449.02	1,500.00	(1,050.98)	29.93 %
460103 - GWMP - Nitrogen Classes	15.97	15.97	3,000.00	(2,984.03)	0.53 %
460104 - GWMP - Permits	0.00	75.00	100.00	(25.00)	75.00 %
460110 - Basin Wide Water Plan	0.00	0.00	10,000.00	(10,000.00)	0.00 %
460111 - Flow Meter Maintenance	0.00	0.00	28,000.00	(28,000.00)	0.00 %
Total Groundwater Management Plan	15.97	4,465.44	54,600.00	(50,134.56)	8.18 %
Groundwater Programs					

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

	Month Ending 10/31/2025	Year To Date 10/31/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
460201 - Decommissioned Wells	0.00	1,178.54	20,000.00	(18,821.46)	5.89 %
460203 - GW Levels	0.00	0.00	500.00	(500.00)	0.00 %
460204 - GW Quality Program	719.50	7,079.63	15,000.00	(7,920.37)	47.20 %
460205 - Mead - NOP	0.00	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	1,047.82	4,839.44	10,000.00	(5,160.56)	48.39 %
460209 - Groundwater Programs Other	0.00	0.00	28,000.00	(28,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	0.00	18,000.00	(18,000.00)	0.00 %
Total Groundwater Programs	1,767.32	13,097.61	91,850.00	(78,752.39)	14.26 %
Regulatory					
460301 - Chemigation	0.00	36.30	1,000.00	(963.70)	3.63 %
460302 - Irrigation Runoff	0.00	0.00	750.00	(750.00)	0.00 %
Total Regulatory	0.00	36.30	1,750.00	(1,713.70)	2.07 %
Surface Water Programs					
460403 - Stream Flow	0.00	8,425.00	18,000.00	(9,575.00)	46.81 %
Total Surface Water Programs	0.00	8,425.00	18,000.00	(9,575.00)	46.81 %
Special Projects					
460503 - Special Projects - Other	0.00	0.00	25,000.00	(25,000.00)	0.00 %
460504 - ENWRA	2,500.00	10,000.00	30,000.00	(20,000.00)	33.33 %
460519 - Hydrological Study	2,000.00	24,000.00	152,810.00	(128,810.00)	15.71 %
460521 - Lower Platte Consortium	0.00	0.00	250.00	(250.00)	0.00 %
460522 - Groundwater Management Plan Rev	0.00	6,919.75	95,000.00	(88,080.25)	7.28 %
460600 - Source Water Protection/Wellhead Protection	0.00	0.00	120,000.00	(120,000.00)	0.00 %
Total Special Projects	4,500.00	40,919.75	423,060.00	(382,140.25)	9.67 %
Land Treatment					
450201 - Ne Buffer Strip	57,884.26	57,884.26	62,000.00	(4,115.74)	93.36 %
450204 - Shell Creek	0.00	0.00	20,000.00	(20,000.00)	0.00 %
450206 - Emergency Terrace Repair	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	0.00	3,000.00	(3,000.00)	0.00 %
450802 - Wahoo Creek Watershed Plan-319	0.00	0.00	83,000.00	(83,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	16,700.01	144,004.42	557,864.00	(413,859.58)	25.81 %
Total Land Treatment	74,584.27	201,888.68	755,864.00	(553,975.32)	26.71 %
Total Water Expenses	80,867.56	268,832.78	1,345,124.00	(1,076,291.22)	19.99 %
Total Expenses	347,340.97	1,305,856.36	5,198,240.00	(3,892,383.64)	25.12 %
Total Change in Net Position	337,227.30	674,602.90	7,983,008.00	(7,308,405.10)	8.45 %

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

	Month Ending 10/31/2025 <small>MTD Actual</small>	Year To Date 10/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	3,548.00	25,224.50	40,800.00	(15,575.50)	61.82 %
304261 - Other Revenue	2.51	(32.77)	2,000.00	(2,032.77)	(1.64) %
Total Rural Water Income	3,550.51	25,191.73	42,800.00	(17,608.27)	58.86 %
Rural Water District Expenses					
570201 - Water Purchase	1,571.46	10,026.66	17,200.00	(7,173.34)	58.29 %
570204 - Testing	0.00	720.00	400.00	320.00	180.00 %
570206 - Repair	0.00	0.00	1,600.00	(1,600.00)	0.00 %
570207 - Other Expenses	0.00	0.00	600.00	(600.00)	0.00 %
570208 - Lpnrnd Adm. Fee	177.40	1,261.23	2,320.00	(1,058.77)	54.36 %
570210 - Health/Life/Vision/LTD - ER	202.67	810.68	2,600.00	(1,789.32)	31.18 %
570211 - Dental - ER	21.72	86.88	300.00	(213.12)	28.96 %
570212 - 414H ER Contributions	71.90	323.54	840.00	(516.46)	38.52 %
570215 - ER Social Security Tax	104.10	834.40	1,160.00	(325.60)	71.93 %
570216 - ER Medicare Tax	24.34	100.27	260.00	(159.73)	38.57 %
570217 - Salaries	375.20	1,198.54	10,000.00	(8,801.46)	11.99 %
570219 - Fees And Licenses	0.00	44.27	400.00	(355.73)	11.07 %
570220 - Rural Water One-Call	1.64	7.55	50.00	(42.45)	15.10 %
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	200.00	(200.00)	0.00 %
570222 - RW Dues And Memberships	0.00	0.00	220.00	(220.00)	0.00 %
570223 - Rural Water Gasoline	0.00	238.33	600.00	(361.67)	39.72 %
570224 - Rural Water Personnel Meeting	0.00	0.00	480.00	(480.00)	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	21.59	1,000.00	(978.41)	2.16 %
570232 - Rural Water Compensated Absences	0.00	22.04	400.00	(377.96)	5.51 %
Total Rural Water District Expenses	2,550.43	15,695.98	42,030.00	(26,334.02)	37.34 %
Total Change in Net Position	1,000.08	9,495.75	770.00	8,725.75	1,233.21 %

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

	Month Ending 10/31/2025 <small>MTD Actual</small>	Year To Date 10/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	4,003.15	18,151.90	61,200.00	(43,048.10)	29.66 %
304275 - Colon Hook Up Fees	3,194.20	3,194.20	6,000.00	(2,805.80)	53.24 %
304295 - Colon Sewer Fees	2,777.60	10,822.40	30,000.00	(19,177.60)	36.07 %
304261 - Other Revenue	110.50	310.33	3,000.00	(2,689.67)	10.34 %
Total Rural Water Income	10,085.45	32,478.83	100,200.00	(67,721.17)	32.41 %
Investment Income					
304350 - Colon RW Interest - NPAIT	34.11	138.07	400.00	(261.93)	34.52 %
Total Investment Income	34.11	138.07	400.00	(261.93)	34.52 %
Rural Water District Expenses					
570201 - Water Purchase	1,445.83	5,519.54	25,800.00	(20,280.46)	21.39 %
570204 - Testing	0.00	45.00	600.00	(555.00)	7.50 %
570206 - Repair	0.00	254.69	2,400.00	(2,145.31)	10.61 %
570207 - Other Expenses	0.00	80.30	900.00	(819.70)	8.92 %
570208 - Lpnrnd Adm. Fee	200.16	907.60	3,480.00	(2,572.40)	26.08 %
570210 - Health/Life/Vision/LTD - ER	304.00	1,216.00	3,900.00	(2,684.00)	31.18 %
570211 - Dental - ER	32.59	130.36	450.00	(319.64)	28.97 %
570212 - 414H ER Contributions	107.84	485.29	1,260.00	(774.71)	38.52 %
570215 - ER Social Security Tax	154.88	597.38	1,740.00	(1,142.62)	34.33 %
570216 - ER Medicare Tax	36.22	139.71	390.00	(250.29)	35.82 %
570217 - Salaries	583.16	2,535.83	15,000.00	(12,464.17)	16.91 %
570219 - Fees And Licenses	0.00	66.39	600.00	(533.61)	11.07 %
570220 - Rural Water One-Call	6.56	26.11	75.00	(48.89)	34.81 %
570221 - Rural Water Hand Tools & Supplies	0.00	1,353.88	300.00	1,053.88	451.29 %
570222 - RW Dues And Memberships	0.00	0.00	330.00	(330.00)	0.00 %
570223 - Rural Water Gasoline	0.00	216.61	900.00	(683.39)	24.07 %
570224 - Rural Water Personnel Meeting	0.00	0.00	720.00	(720.00)	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	65.44	1,500.00	(1,434.56)	4.36 %
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	131.57	479.33	1,800.00	(1,320.67)	26.63 %
570309 - Colon Sewer Collections	2,633.60	10,534.40	33,000.00	(22,465.60)	31.92 %
570330 - Colon RW Bad Debt Expense	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	5,636.41	24,653.86	102,200.00	(77,546.14)	24.12 %
Total Change in Net Position	4,483.15	7,963.04	(1,600.00)	9,563.04	(497.69) %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>10/31/2025</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2026</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
Capital Improvements - Real Property				
Wahoo Creek (Olsson/Land) WC Easements - \$672,019 WC Additional Dams - \$714,675.34 WC Design/Legal/Flood Reduction Real Estate Svc - \$36,070.26	1,422,764.60	5,300,000.00	(3,877,235.40)	26.84%
New Office	126,975.85	350,000.00	(223,024.15)	36.28%
Building Furnishings/Infrastructure	24,823.00	160,000.00	(135,177.00)	15.51%
Cottonwood 21A	6,669.50	425,000.00	(418,330.50)	1.57%
Wanhoo FEMA Repairs (Breakwater Repairs/Spilling Basin Rehab) Breakwater Repairs - \$0 Spilling Basin Rehab - \$0 Wanhoo Repairs - \$55,196	55,196.00	1,000,000.00	(944,804.00)	5.52%
Wanhoo Dam Utility Improvements	0.00	15,900.00	(15,900.00)	0.00%
Wanhoo Upgrades	28,072.60	60,000.00	(31,927.40)	46.79%
Czechland Boat Ramp Light	0.00	10,000.00	(10,000.00)	0.00%
Monitoring Wells	0.00	100,000.00	(100,000.00)	0.00%
New Office Utility Extension	0.00	35,000.00	(35,000.00)	0.00%
New Office Landscaping Project	0.00	123,000.00	(123,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	0.00	0.00	0.00%
Total Capital Improvements - Real Property	1,664,501.55	7,578,900.00	(5,914,398.45)	21.96%
Capital Outlay				
Machinery & Equipment (Grass Drill, Turbo Saw/Disc Mulcher Fuel Barrel x2, Tree Cooler)	76,250.00	124,100.00	(47,850.00)	61.44%
Auto and Trucks (Replacement Vehicle)	0.00	38,000.00	(38,000.00)	0.00%
Water Data Base (Longitude 103)	0.00	30,000.00	(30,000.00)	0.00%
RW Billing Software & Reader	0.00	10,000.00	(10,000.00)	0.00%
Other Capital Outlay - Equipment	0.00	0.00	0.00	0.00%
Total Capital Outlay	76,250.00	202,100.00	(125,850.00)	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	 <u>3,090,312.75</u>	 <u>13,126,825.00</u>	 <u>(10,036,512.25)</u>	 <u>23.54%</u>

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

November 30, 2025

HBE
HBE

CPAs & Consultants | Wealth Management





CPAs & Consultants | Wealth Management



ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of the Lower Platte North Natural Resources District, which comprise the Statements of Net Position as of November 30, 2025, and the related Statements of Activities for the month and five months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

HBE LLP

Lincoln, Nebraska

February 6, 2026

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

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Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 11/30/2025	Rural Water-Bruno As of 11/30/2025	Rural Water-Colon As of 11/30/2025	All Districts As of 11/30/2025
Assets				
Current Assets				
Cash and Cash Equivalents				
101000 - Change Box	0.00	60.00	90.00	150.00
101200 - Change Box - Game & Parks	150.00	0.00	0.00	150.00
101300 - Change Box - Lake Wanahoo	825.00	0.00	0.00	825.00
102001 - Cash - Union Bank	150,796.02	0.00	0.00	150,796.02
103000 - Cash - County Treasurer	10,481.83	0.00	0.00	10,481.83
104000 - Cash - Education Building Res.	13,035.00	0.00	0.00	13,035.00
111100 - Investments - NRD - NPAIT	2,712.65	0.00	0.00	2,712.65
111105 - Union Bank STFIT	1,768,659.23	0.00	0.00	1,768,659.23
Total Cash and Cash Equivalents	1,946,659.73	60.00	90.00	1,946,809.73
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	1,973,235.18	8,579.47	8,417.77	1,990,232.42
105060 - Due from Bruno Water Fund	186,896.78	0.00	0.00	186,896.78
105070 - Due from Colon Water Fund	2,565.02	0.00	0.00	2,565.02
109000 - Taxes Receivable	362,608.80	0.00	0.00	362,608.80
Total Accounts Receivable	2,525,305.78	8,579.47	8,417.77	2,542,303.02
Total Accounts Receivable, Net	2,525,305.78	8,579.47	8,417.77	2,542,303.02
Inventory				
165503 - Rural Water Inventory	0.00	6,389.25	9,583.86	15,973.11
Total Inventory	0.00	6,389.25	9,583.86	15,973.11
Prepaid Expenses				
116000 - Prepaid Expenses	173,849.13	0.00	0.00	173,849.13
Total Prepaid Expenses	173,849.13	0.00	0.00	173,849.13
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	147,571.42	0.00	0.00	147,571.42
111250 - Investments - Alliance GIS Project	8,824.17	0.00	0.00	8,824.17
111550 - Investments - Elkhorn Breakout	150,963.02	0.00	0.00	150,963.02
111600 - Investments - Wanahoo SRA	503,330.83	0.00	0.00	503,330.83
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	9,913.47	9,913.47
Total Other Current Assets	810,689.44	0.00	9,913.47	820,602.91
Total Current Assets	5,456,504.08	15,028.72	28,005.10	5,499,537.90
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	13,448,336.58	0.00	0.00	13,448,336.58
162000 - Infrastructure	32,689,048.81	0.00	0.00	32,689,048.81
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	5,920,310.29	0.00	0.00	5,920,310.29
165000 - Machinery & Equipment	166,402.67	0.00	0.00	166,402.67
165100 - Machinery & Equipment - O & M	753,970.59	0.00	0.00	753,970.59
165200 - Machinery & Equipment - Water	345,887.45	0.00	0.00	345,887.45
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 Wanahoo Equipment	66,743.35	0.00	0.00	66,743.35
167000 - Auto and Truck	373,215.97	0.00	0.00	373,215.97
169000 - Equipment	5,892.79	0.00	0.00	5,892.79
169100 - Office Equipment	68,599.58	0.00	0.00	68,599.58
169200 - Computer Equipment	87,301.47	0.00	0.00	87,301.47
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 11/30/2025	Rural Water-Bruno As of 11/30/2025	Rural Water-Colon As of 11/30/2025	All Districts As of 11/30/2025
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	340,295.00	0.00	0.00	340,295.00
169700 - GW Monitoring Equipment	129,185.43	0.00	0.00	129,185.43
Total Fixed Assets	55,249,956.26	746,667.69	1,212,841.83	57,209,465.78
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	875.06	875.06
162900 - Accum Depr - Infra. & Land Imp.	5,209,400.93	0.00	0.00	5,209,400.93
164000 - Accum Depr - Buildings	211,859.20	0.00	0.00	211,859.20
165700 - Accum Depr - Water Line	0.00	159,706.95	306,151.30	465,858.25
166000 - Accum Depr - Machinery & Equipment	703,564.33	15,016.73	22,524.86	741,105.92
168000 - Accum Depr - Auto & Truck	272,504.97	0.00	0.00	272,504.97
169550 - Accum Depr - Master DB Water	144,752.29	0.00	0.00	144,752.29
170000 - Accum Depr - Office Equipment	117,930.13	0.00	0.00	117,930.13
Total Accumulated Depreciation	6,660,011.85	174,723.68	329,551.22	7,164,286.75
Total Property and Equipment	48,589,944.41	571,944.01	883,290.61	50,045,179.03
Total Assets	\$ 54,046,448.49	\$ 586,972.73	\$ 911,295.71	\$ 55,544,716.93
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	511,057.91	2,044.44	2,673.42	515,775.77
201100 - Sewer Collections Payable	0.00	0.00	5,267.20	5,267.20
202060 - Due to General Fund	0.00	186,896.78	2,565.02	189,461.80
Total Accounts Payable	511,057.91	188,941.22	10,505.64	710,504.77
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	136.38	136.38
206001 - Accrued Compensated Absences	251,470.81	4,192.66	6,288.99	261,952.46
208302 - Flexible Spending	669.84	0.00	0.00	669.84
Total Accrued Liabilities	252,140.65	4,192.66	6,425.37	262,758.68
Other Current Liabilities				
204000 - Deposits	100.00	400.00	3,600.00	4,100.00
204500 - Deferred Income	8,824.17	0.00	0.00	8,824.17
204600 - Education Building Deposits	12,735.00	0.00	0.00	12,735.00
207300 - Sales Tax Payable	39.51	135.40	135.57	310.48
207304 - Sales Tax Payable Czechland	128.70	0.00	0.00	128.70
207305 - Lodging Tax Czechland	577.30	0.00	0.00	577.30
207306 - Sales Tax Payable Wanahoo	658.34	0.00	0.00	658.34
207307 - Lodging Tax Wanahoo	598.49	0.00	0.00	598.49
Total Other Current Liabilities	23,661.51	535.40	3,735.57	27,932.48
Total Current Liabilities	786,860.07	193,669.28	20,666.58	1,001,195.93
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	18,881.89	18,881.89
Total Long Term Note Payable	0.00	0.00	18,881.89	18,881.89
Total Long Term Liabilities	0.00	0.00	18,881.89	18,881.89
Total Liabilities	786,860.07	193,669.28	39,548.47	1,020,077.82
Fund Balances				
Net Assets				
Net Assets - Not Designated	48,464,341.70	385,812.72	870,459.68	49,720,614.10

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 11/30/2025	Rural Water-Bruno As of 11/30/2025	Rural Water-Colon As of 11/30/2025	All Districts As of 11/30/2025
Net Assets - Designated				
12 - Districtwide Flood Reduction	3,000,000.00	0.00	0.00	3,000,000.00
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
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>4,195,191.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,195,191.00</u>
Total Net Assets	<u>52,659,532.70</u>	<u>385,812.72</u>	<u>870,459.68</u>	<u>53,915,805.10</u>
Change in Net Position	600,055.72	7,490.73	1,287.56	608,834.01
Total Fund Balances	<u>53,259,588.42</u>	<u>393,303.45</u>	<u>871,747.24</u>	<u>54,524,639.11</u>
Total Liabilities and Fund Balance	<u>\$ 54,046,448.49</u>	<u>\$ 586,972.73</u>	<u>\$ 911,295.71</u>	<u>\$ 55,544,716.93</u>

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

	Natural Resources District Month Ending 11/30/2025	Rural Water-Bruno Month Ending 11/30/2025	Rural Water-Colon Month Ending 11/30/2025	All Districts Month Ending 11/30/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	24,037.40	0.00	0.00	24,037.40
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	0.00	0.00	0.00	0.00
303250 - Water Smart Grant	0.00	0.00	0.00	0.00
303400 - Sand and Duck 319	0.00	0.00	0.00	0.00
303475 - Cottonwood 319	0.00	0.00	0.00	0.00
303960 - Hazard Mitigation - Federal	0.00	0.00	0.00	0.00
303961 - FEMA - Flood Funds	16,455.00	0.00	0.00	16,455.00
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	5,569.35	0.00	0.00	5,569.35
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 46,061.75	\$ 0.00	\$ 0.00	\$ 46,061.75
State Income				
301309 - Water Sustainability Fund	1,200.00	0.00	0.00	1,200.00
301310 - Shell Creek NET	1,054.97	0.00	0.00	1,054.97
301325 - JEDI Funding	501,915.39	0.00	0.00	501,915.39
304100 - Lake Wanahoo - Other	225.00	0.00	0.00	225.00
Total State Income	504,395.36	0.00	0.00	504,395.36
Local Income				
304105 - Education Building Rent	1,300.00	0.00	0.00	1,300.00
304112 - Dirt Sales - Wanahoo	474.82	0.00	0.00	474.82
Total Local Income	1,774.82	0.00	0.00	1,774.82
Rural Water Income				
304240 - Water Sales	0.00	4,166.75	3,646.25	7,813.00
304295 - Colon Sewer Fees	0.00	0.00	2,633.60	2,633.60
304261 - Other Revenue	0.00	18.66	140.78	159.44
Total Rural Water Income	0.00	4,185.41	6,420.63	10,606.04
Property Tax Income				
305200 - General Fund Property Taxes-Butler	45.53	0.00	0.00	45.53
305300 - General Fund Property Taxes-Colfax	35.00	0.00	0.00	35.00
305400 - General Fund Property Taxes-Dodge	85.31	0.00	0.00	85.31
305500 - General Fund Property Taxes-Madison	5.35	0.00	0.00	5.35
305600 - General Fund Property Taxes-Platte	64.79	0.00	0.00	64.79
305700 - General Fund Property Taxes-Saunders	161.21	0.00	0.00	161.21
Total Property Tax Income	397.19	0.00	0.00	397.19
Investment Income				
311350 - Interest - NPAIT Elkhorn	485.72	0.00	0.00	485.72
311400 - Interest - NPAIT Wanahoo SRA	1,619.40	0.00	0.00	1,619.40
311500 - Interest - NPAIT NRD	8.73	0.00	0.00	8.73
311600 - Interest - STFIT NRD	2,145.77	0.00	0.00	2,145.77
311700 - Interest - UBT NRD	57.33	0.00	0.00	57.33
304350 - Colon RW Interest - NPAIT	0.00	0.00	31.90	31.90
Total Investment Income	4,316.95	0.00	31.90	4,348.85
Miscellaneous Income				
309100 - Sales - Trees	406.25	0.00	0.00	406.25
309350 - Sales - Well Permits	100.00	0.00	0.00	100.00
310200 - Czechland Camping Fees	1,091.90	0.00	0.00	1,091.90
310201 - Wanahoo Park Permits	722.50	0.00	0.00	722.50
310202 - Lake Wanahoo Camping	11,083.17	0.00	0.00	11,083.17
313000 - Miscellaneous Income	4,408.41	0.00	0.00	4,408.41
315000 - RWD Administrative Fees	390.65	0.00	0.00	390.65
316000 - Employee/Director Reimb	(125.27)	0.00	0.00	(125.27)
Total Miscellaneous Income	18,077.61	0.00	0.00	18,077.61
Total Income	575,023.68	4,185.41	6,452.53	585,661.62

Expenses
Administration Expenses
Dues & Membership

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

	Natural Resources District Month Ending 11/30/2025	Rural Water-Bruno Month Ending 11/30/2025	Rural Water-Colon Month Ending 11/30/2025	All Districts Month Ending 11/30/2025
410202 - Dues & Membership - NACD	296.00	0.00	0.00	296.00
410203 - Dues - NARD	2,838.17	0.00	0.00	2,838.17
Total Dues & Membership	3,134.17	0.00	0.00	3,134.17
Fees and Licenses				
410304 - NRD Union Bank Fees	45.64	0.00	0.00	45.64
Total Fees and Licenses	45.64	0.00	0.00	45.64
Insurance				
410501 - Insurance-Auto	1,211.08	0.00	0.00	1,211.08
410502 - Insurance-Errors & Omissions	447.50	0.00	0.00	447.50
410504 - Insurance-Liability	5,629.79	0.00	0.00	5,629.79
410505 - Insurance-Property	4,985.17	0.00	0.00	4,985.17
Total Insurance	12,273.54	0.00	0.00	12,273.54
Interest Expense				
410600 - Interest Expense	0.00	0.00	68.19	68.19
Total Interest Expense	0.00	0.00	68.19	68.19
Legal Notices				
410701 - Legal Notices	246.86	0.00	0.00	246.86
Total Legal Notices	246.86	0.00	0.00	246.86
Maintenance Contracts				
410800 - Maintenance Contracts	857.94	0.00	0.00	857.94
Total Maintenance Contracts	857.94	0.00	0.00	857.94
Office Supply & Expense				
410901 - Copier Supplies	62.18	0.00	0.00	62.18
410902 - Office Supplies & Equip	568.98	0.00	0.00	568.98
410906 - Office Expense - Other	5,248.00	0.00	0.00	5,248.00
Total Office Supply & Expense	5,879.16	0.00	0.00	5,879.16
Computer Supply & Expense				
411002 - Computer Consultant	2,086.45	0.00	0.00	2,086.45
411003 - Computer Repairs & Parts	204.80	0.00	0.00	204.80
411004 - Computer Software	793.53	0.00	0.00	793.53
411006 - Email	441.80	0.00	0.00	441.80
411011 - Computers & Equipment	2,102.00	0.00	0.00	2,102.00
Total Computer Supply & Expense	5,628.58	0.00	0.00	5,628.58
Postage				
411200 - Postage	69.20	0.00	0.00	69.20
Total Postage	69.20	0.00	0.00	69.20
Professional Services				
411301 - Prof Serv-Accounting	8,085.00	0.00	0.00	8,085.00
411304 - Prof Serv-Legal - General	3,372.00	0.00	0.00	3,372.00
411311 - Washington Expense	2,400.00	0.00	0.00	2,400.00
Total Professional Services	13,857.00	0.00	0.00	13,857.00
Telephone Expense				
411601 - Telephone - Cellular	1,036.47	0.00	0.00	1,036.47
411602 - Local Phone & Internet	528.88	0.00	0.00	528.88
Total Telephone Expense	1,565.35	0.00	0.00	1,565.35
Utilities				
411700 - Utilities Expense	939.11	0.00	0.00	939.11
Total Utilities	939.11	0.00	0.00	939.11
Total Administration Expenses	44,496.55	0.00	68.19	44,564.74
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	442.58	0.00	0.00	442.58
420106 - Miscellaneous Education Expense	341.16	0.00	0.00	341.16
420107 - Water Testing Event	144.00	0.00	0.00	144.00
420109 - Education Outreach	249.52	0.00	0.00	249.52
Total Education	1,177.26	0.00	0.00	1,177.26
Information				
420209 - Ktic Ad	240.00	0.00	0.00	240.00
420211 - E-Ads	500.00	0.00	0.00	500.00
Total Information	740.00	0.00	0.00	740.00
Total Information & Education Expenses	1,917.26	0.00	0.00	1,917.26
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	745.67	0.00	0.00	745.67

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

	Natural Resources District Month Ending 11/30/2025	Rural Water-Bruno Month Ending 11/30/2025	Rural Water-Colon Month Ending 11/30/2025	All Districts Month Ending 11/30/2025
430102 - Auto & Truck R&M	11,320.86	0.00	0.00	11,320.86
Total Auto and Truck	12,066.53	0.00	0.00	12,066.53
Building Maintenance				
430201 - Bldg Maintenance	1,400.43	0.00	0.00	1,400.43
430202 - Office Cleaning	525.00	0.00	0.00	525.00
430203 - Garbage Maintenance	101.72	0.00	0.00	101.72
Total Building Maintenance	2,027.15	0.00	0.00	2,027.15
Operation and Maintenance				
430401 - Czechland & Homestead	352.39	0.00	0.00	352.39
430402 - Equipment Upkeep	288.71	0.00	0.00	288.71
430403 - Operation & Maintenance	1,438.96	0.00	0.00	1,438.96
430406 - Wanahoo Park Operation	971.22	0.00	0.00	971.22
430407 - Monitoring Wanahoo Dam	2,817.75	0.00	0.00	2,817.75
430408 - Wanahoo Rec Mgmt	9,449.61	0.00	0.00	9,449.61
430409 - Lake Wanahoo Education Building	314.67	0.00	0.00	314.67
Total Operation and Maintenance	15,633.31	0.00	0.00	15,633.31
Other				
430802 - Stock For Resale - Trees	55.50	0.00	0.00	55.50
430804 - O&M One-Call Services	0.82	0.00	0.00	0.82
Total Other	56.32	0.00	0.00	56.32
Total Operation & Maintenance	29,783.31	0.00	0.00	29,783.31
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	216.93	0.00	0.00	216.93
Total Director Expense	216.93	0.00	0.00	216.93
Employee Benefits				
440301 - Dental Insurance	1,548.29	0.00	0.00	1,548.29
440302 - Health Insurance	27,812.75	0.00	0.00	27,812.75
440303 - Retirement Benefit - 414H	7,030.89	0.00	0.00	7,030.89
440306 - Workmans Comp Benefit	2,000.83	0.00	0.00	2,000.83
440307 - Employee Benefits - Other	324.96	0.00	0.00	324.96
440309 - Flexible Spending Fee	20.00	0.00	0.00	20.00
Total Employee Benefits	38,737.72	0.00	0.00	38,737.72
Payroll Taxes				
440401 - FICA - ER	6,163.65	0.00	0.00	6,163.65
440402 - Medicare - ER	1,441.49	0.00	0.00	1,441.49
Total Payroll Taxes	7,605.14	0.00	0.00	7,605.14
Personnel Expense				
440501 - Personnel Meeting Exp	1,257.17	0.00	0.00	1,257.17
440502 - Personnel Mileage Exp	121.80	0.00	0.00	121.80
Total Personnel Expense	1,378.97	0.00	0.00	1,378.97
Salaries				
440601 - Salaries - Administration	21,486.82	0.00	0.00	21,486.82
440602 - Salaries - Clerical	2,507.58	0.00	0.00	2,507.58
440604 - Salaries - I & E	9,478.14	0.00	0.00	9,478.14
440605 - Salaries - Op & Maint	17,598.26	0.00	0.00	17,598.26
440606 - NRCS Support	11,764.06	0.00	0.00	11,764.06
440607 - Salaries - Projects	8,659.20	0.00	0.00	8,659.20
440608 - Salaries - Water	29,151.16	0.00	0.00	29,151.16
440616 - Lake Wanahoo Park Op.	7,659.76	0.00	0.00	7,659.76
Total Salaries	108,304.98	0.00	0.00	108,304.98
Total Personnel Expenses	156,243.74	0.00	0.00	156,243.74
Projects Expenses				
Special Projects				
450309 - SA No-Till Conf/Shell Creek	1,000.00	0.00	0.00	1,000.00
Total Special Projects	1,000.00	0.00	0.00	1,000.00
Total Projects Expenses	1,000.00	0.00	0.00	1,000.00
Water Expenses				
Groundwater Management Plan				
460110 - Basin Wide Water Plan	4,166.67	0.00	0.00	4,166.67
Total Groundwater Management Plan	4,166.67	0.00	0.00	4,166.67
Groundwater Programs				
460203 - GW Levels	41.60	0.00	0.00	41.60
460204 - GW Quality Program	507.00	0.00	0.00	507.00

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

	Natural Resources District Month Ending 11/30/2025	Rural Water-Bruno Month Ending 11/30/2025	Rural Water-Colon Month Ending 11/30/2025	All Districts Month Ending 11/30/2025
460206 - Monitoring Wells	272.37	0.00	0.00	272.37
Total Groundwater Programs	820.97	0.00	0.00	820.97
Special Projects				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460519 - Hydrological Study	2,000.00	0.00	0.00	2,000.00
460522 - Groundwater Management Plan Rev	20,509.50	0.00	0.00	20,509.50
Total Special Projects	25,009.50	0.00	0.00	25,009.50
Land Treatment				
450803 - Shell Creek Watershed Plan 319	25,092.37	0.00	0.00	25,092.37
Total Land Treatment	25,092.37	0.00	0.00	25,092.37
Total Water Expenses	55,089.51	0.00	0.00	55,089.51
Rural Water District Expenses				
570201 - Water Purchase	0.00	1,908.39	1,281.27	3,189.66
570204 - Testing	0.00	15.00	83.00	98.00
570208 - Lpnrnd Adm. Fee	0.00	208.34	182.31	390.65
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	71.90	107.84	179.74
570215 - ER Social Security Tax	0.00	118.06	151.99	270.05
570216 - ER Medicare Tax	0.00	27.61	35.55	63.16
570217 - Salaries	0.00	150.08	629.90	779.98
570219 - Fees And Licenses	0.00	17.12	25.69	42.81
570220 - Rural Water One-Call	0.00	0.00	0.82	0.82
570223 - Rural Water Gasoline	0.00	59.99	42.33	102.32
570308 - Colon Meter House Expense	0.00	0.00	82.80	82.80
570309 - Colon Sewer Collections	0.00	0.00	2,633.60	2,633.60
Total Rural Water District Expenses	0.00	2,800.88	5,593.69	8,394.57
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	72,641.63	677.91	1,432.90	74,752.44
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	72,641.63	677.91	1,437.07	74,756.61
Total Depreciation Expense	72,641.63	677.91	1,437.07	74,756.61
Total Expenses	361,172.00	3,478.79	7,098.95	371,749.74
Total Change in Net Position	\$ 213,851.68	\$ 706.62	\$ (646.42)	\$ 213,911.88

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

	Natural Resources District Year To Date 11/30/2025	Rural Water-Bruno Year To Date 11/30/2025	Rural Water-Colon Year To Date 11/30/2025	All Districts Year To Date 11/30/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	54,180.66	0.00	0.00	54,180.66
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	0.00	0.00	0.00	0.00
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	10,323.75	0.00	0.00	10,323.75
303961 - FEMA - Flood Funds	85,276.13	0.00	0.00	85,276.13
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	6,899.50	0.00	0.00	6,899.50
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	12,238.85	0.00	0.00	12,238.85
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 168,918.89	\$ 0.00	\$ 0.00	\$ 168,918.89
State Income				
301201 - Natural Resources WQ Fund	10,250.60	0.00	0.00	10,250.60
301202 - Decommissioned Wells	2,229.99	0.00	0.00	2,229.99
301203 - Motor Vehicle Pro-Rate	923.14	0.00	0.00	923.14
301309 - Water Sustainability Fund	15,600.00	0.00	0.00	15,600.00
301310 - Shell Creek NET	115,781.91	0.00	0.00	115,781.91
301321 - NET Grant	55,920.00	0.00	0.00	55,920.00
301325 - JEDI Funding	1,924,679.99	0.00	0.00	1,924,679.99
301900 - State Grant - NE Buffer Strip	57,884.26	0.00	0.00	57,884.26
304100 - Lake Wanahoo - Other	2,416.08	0.00	0.00	2,416.08
Total State Income	2,185,685.97	0.00	0.00	2,185,685.97
Local Income				
304105 - Education Building Rent	7,412.50	0.00	0.00	7,412.50
304112 - Dirt Sales - Wanahoo	4,753.51	0.00	0.00	4,753.51
304500 - JWMAB	6,790.50	0.00	0.00	6,790.50
Total Local Income	18,956.51	0.00	0.00	18,956.51
Rural Water Income				
304240 - Water Sales	0.00	29,391.25	21,798.15	51,189.40
304275 - Colon Hook Up Fees	0.00	0.00	3,194.20	3,194.20
304295 - Colon Sewer Fees	0.00	0.00	13,456.00	13,456.00
304261 - Other Revenue	0.00	(14.11)	451.11	437.00
Total Rural Water Income	0.00	29,377.14	38,899.46	68,276.60
Property Tax Income				
305100 - General Fund Property Taxes-Boone	7,013.48	0.00	0.00	7,013.48
305200 - General Fund Property Taxes-Butler	231.60	0.00	0.00	231.60
305300 - General Fund Property Taxes-Coffax	347.65	0.00	0.00	347.65
305400 - General Fund Property Taxes-Dodge	729.02	0.00	0.00	729.02
305500 - General Fund Property Taxes-Madison	46.00	0.00	0.00	46.00
305600 - General Fund Property Taxes-Platte	260.42	0.00	0.00	260.42
305700 - General Fund Property Taxes-Saunders	5,784.66	0.00	0.00	5,784.66
Total Property Tax Income	14,412.83	0.00	0.00	14,412.83
Investment Income				
311350 - Interest - NPAIT Elkhorn	2,588.67	0.00	0.00	2,588.67
311400 - Interest - NPAIT Wanahoo SRA	9,289.17	0.00	0.00	9,289.17
311500 - Interest - NPAIT NRD	46.42	0.00	0.00	46.42
311600 - Interest - STFIT NRD	23,902.78	0.00	0.00	23,902.78
311700 - Interest - UBT NRD	277.44	0.00	0.00	277.44
304350 - Colon RW Interest - NPAIT	0.00	0.00	169.97	169.97
Total Investment Income	36,104.48	0.00	169.97	36,274.45
Miscellaneous Income				
309100 - Sales - Trees	900.00	0.00	0.00	900.00
309350 - Sales - Well Permits	350.00	0.00	0.00	350.00
309360 - Sales - Sample Kits	1,970.00	0.00	0.00	1,970.00
309400 - Sales - Other	900.00	0.00	0.00	900.00
309500 - Equipment Rent	1,310.10	0.00	0.00	1,310.10
310000 - Chemigation Permits	850.00	0.00	0.00	850.00

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

	Natural Resources District Year To Date 11/30/2025	Rural Water-Bruno Year To Date 11/30/2025	Rural Water-Colon Year To Date 11/30/2025	All Districts Year To Date 11/30/2025
310100 - Check Valve Sales	297.76	0.00	0.00	297.76
310200 - Czechland Camping Fees	7,455.37	0.00	0.00	7,455.37
310201 - Wanahoo Park Permits	17,201.00	0.00	0.00	17,201.00
310202 - Lake Wanahoo Camping	72,602.01	0.00	0.00	72,602.01
313000 - Miscellaneous Income	24,423.74	0.00	0.00	24,423.74
315000 - RWD Administrative Fees	2,559.48	0.00	0.00	2,559.48
316000 - Employee/Director Reimb	584.80	0.00	0.00	584.80
Total Miscellaneous Income	131,404.26	0.00	0.00	131,404.26
Total Income	2,555,482.94	29,377.14	39,069.43	2,623,929.51
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	740.00	0.00	0.00	740.00
410203 - Dues - NARD	14,121.62	0.00	0.00	14,121.62
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	17,079.62	0.00	0.00	17,079.62
Fees and Licenses				
410302 - NRD Fees And Licenses	101.25	0.00	0.00	101.25
410304 - NRD Union Bank Fees	232.72	0.00	0.00	232.72
Total Fees and Licenses	333.97	0.00	0.00	333.97
Insurance				
410501 - Insurance-Auto	5,861.15	0.00	0.00	5,861.15
410502 - Insurance-Errors & Omissions	2,332.75	0.00	0.00	2,332.75
410504 - Insurance-Liability	28,808.38	0.00	0.00	28,808.38
410505 - Insurance-Property	22,041.35	0.00	0.00	22,041.35
Total Insurance	59,043.63	0.00	0.00	59,043.63
Interest Expense				
410600 - Interest Expense	0.00	0.00	348.97	348.97
Total Interest Expense	0.00	0.00	348.97	348.97
Legal Notices				
410701 - Legal Notices	892.41	0.00	0.00	892.41
Total Legal Notices	892.41	0.00	0.00	892.41
Maintenance Contracts				
410800 - Maintenance Contracts	2,118.33	0.00	0.00	2,118.33
Total Maintenance Contracts	2,118.33	0.00	0.00	2,118.33
Office Supply & Expense				
410901 - Copier Supplies	528.20	0.00	0.00	528.20
410902 - Office Supplies & Equip	1,114.58	0.00	0.00	1,114.58
410904 - Letterhead, Envelopes & Forms	370.35	0.00	0.00	370.35
410905 - Reference Books	546.00	0.00	0.00	546.00
410906 - Office Expense - Other	23,307.44	0.00	0.00	23,307.44
Total Office Supply & Expense	25,866.57	0.00	0.00	25,866.57
Computer Supply & Expense				
411002 - Computer Consultant	7,562.80	0.00	0.00	7,562.80
411003 - Computer Repairs & Parts	259.80	0.00	0.00	259.80
411004 - Computer Software	4,328.15	0.00	0.00	4,328.15
411006 - Email	2,097.80	0.00	0.00	2,097.80
411011 - Computers & Equipment	18,080.35	0.00	0.00	18,080.35
411012 - Website Design & Hosting	5,000.00	0.00	0.00	5,000.00
Total Computer Supply & Expense	37,328.90	0.00	0.00	37,328.90
Postage				
411200 - Postage	1,251.24	0.00	0.00	1,251.24
Total Postage	1,251.24	0.00	0.00	1,251.24
Professional Services				
411301 - Prof Serv-Accounting	40,425.00	0.00	0.00	40,425.00
411304 - Prof Serv-Legal - General	7,598.00	0.00	0.00	7,598.00
411311 - Washington Expense	11,900.00	0.00	0.00	11,900.00
Total Professional Services	59,923.00	0.00	0.00	59,923.00
Rent Expense				
411400 - Rent Expense	284.22	0.00	0.00	284.22
Total Rent Expense	284.22	0.00	0.00	284.22
Support to Organizations				

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

	Natural Resources District Year To Date 11/30/2025	Rural Water-Bruno Year To Date 11/30/2025	Rural Water-Colon Year To Date 11/30/2025	All Districts Year To Date 11/30/2025
411501 - Locally Lead Conservation Groups	1,250.00	0.00	0.00	1,250.00
Total Support to Organizations	1,250.00	0.00	0.00	1,250.00
Telephone Expense				
411601 - Telephone - Cellular	4,522.99	0.00	0.00	4,522.99
411602 - Local Phone & Internet	3,177.67	0.00	0.00	3,177.67
Total Telephone Expense	7,700.66	0.00	0.00	7,700.66
Utilities				
411700 - Utilities Expense	1,569.64	0.00	0.00	1,569.64
Total Utilities	1,569.64	0.00	0.00	1,569.64
Total Administration Expenses	214,642.19	0.00	348.97	214,991.16
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	1,262.41	0.00	0.00	1,262.41
420106 - Miscellaneous Education Expense	341.16	0.00	0.00	341.16
420107 - Water Testing Event	144.00	0.00	0.00	144.00
420109 - Education Outreach	1,929.58	0.00	0.00	1,929.58
Total Education	3,677.15	0.00	0.00	3,677.15
Information				
420201 - Annual Report/Viaduct	7,509.00	0.00	0.00	7,509.00
420209 - Ktic Ad	1,224.00	0.00	0.00	1,224.00
420211 - E-Ads	1,780.00	0.00	0.00	1,780.00
420212 - TV Promotion	200.00	0.00	0.00	200.00
Total Information	10,713.00	0.00	0.00	10,713.00
Scholarships and Grants				
420308 - Pollinator Program	80.87	0.00	0.00	80.87
420309 - Middle/High School Natural Resources Grant	4,500.00	0.00	0.00	4,500.00
Total Scholarships and Grants	4,580.87	0.00	0.00	4,580.87
Other				
420402 - Cooperative Projects/Donations	196.52	0.00	0.00	196.52
420404 - Promotional Materials	1,284.15	0.00	0.00	1,284.15
Total Other	1,480.67	0.00	0.00	1,480.67
Total Information & Education Expenses	20,451.69	0.00	0.00	20,451.69
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	7,818.47	0.00	0.00	7,818.47
430102 - Auto & Truck R&M	15,130.53	0.00	0.00	15,130.53
Total Auto and Truck	22,949.00	0.00	0.00	22,949.00
Building Maintenance				
430201 - Bldg Maintenance	4,507.91	0.00	0.00	4,507.91
430202 - Office Cleaning	2,100.00	0.00	0.00	2,100.00
430203 - Garbage Maintenance	558.60	0.00	0.00	558.60
Total Building Maintenance	7,166.51	0.00	0.00	7,166.51
Operation and Maintenance				
430401 - Czechland & Homestead	8,838.90	0.00	0.00	8,838.90
430402 - Equipment Upkeep	3,718.35	0.00	0.00	3,718.35
430403 - Operation & Maintenance	5,994.54	0.00	0.00	5,994.54
430406 - Wanahoo Park Operation	10,270.89	0.00	0.00	10,270.89
430407 - Monitoring Wanahoo Dam	11,207.05	0.00	0.00	11,207.05
430408 - Wanahoo Rec Mgmt	34,827.70	0.00	0.00	34,827.70
430409 - Lake Wanahoo Education Building	2,205.88	0.00	0.00	2,205.88
Total Operation and Maintenance	77,063.31	0.00	0.00	77,063.31
Project Repairs				
430503 - Project Repairs - Other	14,641.66	0.00	0.00	14,641.66
Total Project Repairs	14,641.66	0.00	0.00	14,641.66
Other				
430802 - Stock For Resale - Trees	570.50	0.00	0.00	570.50
430804 - O&M One-Call Services	19.95	0.00	0.00	19.95
Total Other	590.45	0.00	0.00	590.45
Total Operation & Maintenance	122,410.93	0.00	0.00	122,410.93
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	6,373.97	0.00	0.00	6,373.97
440102 - Director Mileage Expense	3,903.90	0.00	0.00	3,903.90

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

	Natural Resources District Year To Date 11/30/2025	Rural Water-Bruno Year To Date 11/30/2025	Rural Water-Colon Year To Date 11/30/2025	All Districts Year To Date 11/30/2025
440104 - Computer Stipend	1,275.00	0.00	0.00	1,275.00
Total Director Expense	11,552.87	0.00	0.00	11,552.87
Director Per Diem				
440200 - Director Per Diem	7,280.00	0.00	0.00	7,280.00
Total Director Per Diem	7,280.00	0.00	0.00	7,280.00
Employee Benefits				
440301 - Dental Insurance	8,898.87	0.00	0.00	8,898.87
440302 - Health Insurance	154,368.37	0.00	0.00	154,368.37
440303 - Retirement Benefit - 414H	35,606.89	0.00	0.00	35,606.89
440306 - Workmans Comp Benefit	9,813.65	0.00	0.00	9,813.65
440307 - Employee Benefits - Other	186.46	0.00	0.00	186.46
440309 - Flexible Spending Fee	100.00	0.00	0.00	100.00
Total Employee Benefits	208,974.24	0.00	0.00	208,974.24
Payroll Taxes				
440401 - FICA - ER	33,407.73	0.00	0.00	33,407.73
440402 - Medicare - ER	7,908.00	0.00	0.00	7,908.00
Total Payroll Taxes	41,315.73	0.00	0.00	41,315.73
Personnel Expense				
440501 - Personnel Meeting Exp	8,930.59	0.00	0.00	8,930.59
440502 - Personnel Mileage Exp	875.70	0.00	0.00	875.70
440503 - Safety Committee	142.20	0.00	0.00	142.20
440504 - Personnel Uniform Exp	767.98	0.00	0.00	767.98
Total Personnel Expense	10,716.47	0.00	0.00	10,716.47
Salaries				
440601 - Salaries - Administration	106,461.30	0.00	0.00	106,461.30
440602 - Salaries - Clerical	12,412.52	0.00	0.00	12,412.52
440604 - Salaries - I & E	46,916.79	0.00	0.00	46,916.79
440605 - Salaries - Op & Maint	91,378.42	0.00	0.00	91,378.42
440606 - NRCS Support	68,977.59	0.00	0.00	68,977.59
440607 - Salaries - Projects	42,863.04	0.00	0.00	42,863.04
440608 - Salaries - Water	160,839.72	0.00	0.00	160,839.72
440616 - Lake Wanhoo Park Op.	55,887.14	0.00	0.00	55,887.14
Total Salaries	585,736.52	0.00	0.00	585,736.52
Total Personnel Expenses	865,575.83	0.00	0.00	865,575.83
Projects Expenses				
Inter-Governmental				
450114 - Trails	2,000.00	0.00	0.00	2,000.00
450119 - JWMAB Dodge Co	30,618.80	0.00	0.00	30,618.80
450123 - Hazard Mitigation Update	13,765.00	0.00	0.00	13,765.00
Total Inter-Governmental	46,383.80	0.00	0.00	46,383.80
Special Projects				
450309 - SA No-Till Conf/Shell Creek	1,000.00	0.00	0.00	1,000.00
Total Special Projects	1,000.00	0.00	0.00	1,000.00
Total Projects Expenses	47,383.80	0.00	0.00	47,383.80
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	3,925.45	0.00	0.00	3,925.45
460102 - GWMP - Information & Education	449.02	0.00	0.00	449.02
460103 - GWMP - Nitrogen Classes	15.97	0.00	0.00	15.97
460104 - GWMP - Permits	75.00	0.00	0.00	75.00
460110 - Basin Wide Water Plan	4,166.67	0.00	0.00	4,166.67
Total Groundwater Management Plan	8,632.11	0.00	0.00	8,632.11
Groundwater Programs				
460201 - Decommissioned Wells	1,178.54	0.00	0.00	1,178.54
460203 - GW Levels	41.60	0.00	0.00	41.60
460204 - GW Quality Program	7,586.63	0.00	0.00	7,586.63
460206 - Monitoring Wells	5,111.81	0.00	0.00	5,111.81
Total Groundwater Programs	13,918.58	0.00	0.00	13,918.58
Regulatory				
460301 - Chemigation	36.30	0.00	0.00	36.30
Total Regulatory	36.30	0.00	0.00	36.30
Surface Water Programs				
460403 - Stream Flow	8,425.00	0.00	0.00	8,425.00
Total Surface Water Programs	8,425.00	0.00	0.00	8,425.00

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

	Natural Resources District Year To Date 11/30/2025	Rural Water-Bruno Year To Date 11/30/2025	Rural Water-Colon Year To Date 11/30/2025	All Districts Year To Date 11/30/2025
Special Projects				
460504 - ENWRA	12,500.00	0.00	0.00	12,500.00
460519 - Hydrological Study	26,000.00	0.00	0.00	26,000.00
460522 - Groundwater Management Plan Rev	27,429.25	0.00	0.00	27,429.25
Total Special Projects	65,929.25	0.00	0.00	65,929.25
Land Treatment				
450201 - Ne Buffer Strip	57,884.26	0.00	0.00	57,884.26
450803 - Shell Creek Watershed Plan 319	169,096.79	0.00	0.00	169,096.79
Total Land Treatment	226,981.05	0.00	0.00	226,981.05
Total Water Expenses	323,922.29	0.00	0.00	323,922.29
Rural Water District Expenses				
570201 - Water Purchase	0.00	11,935.05	6,800.81	18,735.86
570204 - Testing	0.00	735.00	128.00	863.00
570206 - Repair	0.00	0.00	254.69	254.69
570207 - Other Expenses	0.00	0.00	80.30	80.30
570208 - Lpnrnd Adm. Fee	0.00	1,469.57	1,089.91	2,559.48
570210 - Health/Life/Vision/LTD - ER	0.00	1,013.35	1,520.00	2,533.35
570211 - Dental - ER	0.00	108.60	162.95	271.55
570212 - 414H ER Contributions	0.00	395.44	593.13	988.57
570215 - ER Social Security Tax	0.00	952.46	749.37	1,701.83
570216 - ER Medicare Tax	0.00	127.88	175.26	303.14
570217 - Salaries	0.00	1,348.62	3,165.73	4,514.35
570219 - Fees And Licenses	0.00	61.39	92.08	153.47
570220 - Rural Water One-Call	0.00	7.55	26.93	34.48
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	1,353.88	1,353.88
570223 - Rural Water Gasoline	0.00	298.32	258.94	557.26
570231 - Rural Water Equipment Upkeep	0.00	21.59	65.44	87.03
570232 - Rural Water Compensated Absences	0.00	22.04	0.00	22.04
570308 - Colon Meter House Expense	0.00	0.00	562.13	562.13
570309 - Colon Sewer Collections	0.00	0.00	13,168.00	13,168.00
Total Rural Water District Expenses	0.00	18,496.86	30,247.55	48,744.41
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	361,040.49	3,389.55	7,164.50	371,594.54
908350 - Amortization Expense - Colon	0.00	0.00	20.85	20.85
Total Depreciation	361,040.49	3,389.55	7,185.35	371,615.39
Total Depreciation Expense	361,040.49	3,389.55	7,185.35	371,615.39
Total Expenses	1,955,427.22	21,886.41	37,781.87	2,015,095.50
Total Change in Net Position	\$ 600,055.72	\$ 7,490.73	\$ 1,287.56	\$ 608,834.01

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

	Month Ending 11/30/2025 <small>MTD Actual</small>	Year To Date 11/30/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Income					
Federal Income					
303206 - Wahoo Creek 319 Grant	0.00	0.00	50,000.00	(50,000.00)	0.00 %
303207 - Shell Creek 319 Grant	24,037.40	54,180.66	361,046.00	(306,865.34)	15.01 %
303225 - Wahoo Creek WS PL566	0.00	0.00	1,350,000.00	(1,350,000.00)	0.00 %
303960 - Hazard Mitigation - Federal	0.00	10,323.75	14,000.00	(3,676.25)	73.74 %
303961 - FEMA - Flood Funds	16,455.00	85,276.13	750,000.00	(664,723.87)	11.37 %
303962 - NEMA - Flood Funds	0.00	6,899.50	125,000.00	(118,100.50)	5.52 %
303963 - FEMA - 428 Funds	0.00	0.00	951,000.00	(951,000.00)	0.00 %
303964 - Federal - NRCS	5,569.35	12,238.85	425,000.00	(412,761.15)	2.88 %
303967 - SWP - NWQI	0.00	0.00	60,000.00	(60,000.00)	0.00 %
Total Federal Income	46,061.75	168,918.89	4,086,046.00	(3,917,127.11)	4.13 %
State Income					
301201 - Natural Resources WQ Fund	0.00	10,250.60	50,000.00	(39,749.40)	20.50 %
301202 - Decommissioned Wells	0.00	2,229.99	5,000.00	(2,770.01)	44.60 %
301203 - Motor Vehicle Pro-Rate	0.00	923.14	8,400.00	(7,476.86)	10.99 %
301309 - Water Sustainability Fund	1,200.00	15,600.00	92,000.00	(76,400.00)	16.96 %
301310 - Shell Creek NET	1,054.97	115,781.91	196,818.00	(81,036.09)	58.83 %
301321 - NET Grant	0.00	55,920.00	27,960.00	27,960.00	200.00 %
301325 - JEDI Funding	501,915.39	1,924,679.99	4,500,000.00	(2,575,320.01)	42.77 %
301900 - State Grant - NE Buffer Strip	0.00	57,884.26	62,000.00	(4,115.74)	93.36 %
304100 - Lake Wanahoo - Other	225.00	2,416.08	25,000.00	(22,583.92)	9.66 %
Total State Income	504,395.36	2,185,685.97	4,967,178.00	(2,781,492.03)	44.00 %
Local Income					
304105 - Education Building Rent	1,300.00	7,412.50	17,000.00	(9,587.50)	43.60 %
304112 - Dirt Sales - Wanahoo	474.82	4,753.51	7,500.00	(2,746.49)	63.38 %
304400 - Flow Meter Maint. Reimb.	0.00	0.00	500.00	(500.00)	0.00 %
304500 - JWMAB	0.00	6,790.50	17,223.00	(10,432.50)	39.43 %
Total Local Income	1,774.82	18,956.51	42,223.00	(23,266.49)	44.90 %
Property Tax Income					
305100 - General Fund Property Taxes-Boone	0.00	7,013.48	96,000.00	(88,986.52)	7.31 %
305200 - General Fund Property Taxes-Butler	45.53	231.60	370,000.00	(369,768.40)	0.06 %
305300 - General Fund Property Taxes-Colfax	35.00	347.65	318,500.00	(318,152.35)	0.11 %
305400 - General Fund Property Taxes-Dodge	85.31	729.02	1,064,000.00	(1,063,270.98)	0.07 %
305500 - General Fund Property Taxes-Madison	5.35	46.00	48,500.00	(48,454.00)	0.09 %
305600 - General Fund Property Taxes-Platte	64.79	260.42	401,000.00	(400,739.58)	0.06 %
305700 - General Fund Property Taxes-Saunders	161.21	5,784.66	1,185,000.00	(1,179,215.34)	0.49 %
Total Property Tax Income	397.19	14,412.83	3,483,000.00	(3,468,587.17)	0.41 %
Investment Income					
311350 - Interest - NPAIT Elkhorn	485.72	2,588.67	6,000.00	(3,411.33)	43.14 %
311400 - Interest - NPAIT Wanahoo SRA	1,619.40	9,289.17	25,000.00	(15,710.83)	37.16 %
311500 - Interest - NPAIT NRD	8.73	46.42	100.00	(53.58)	46.42 %
311600 - Interest - STFIT NRD	2,145.77	23,902.78	120,000.00	(96,097.22)	19.92 %
311700 - Interest - UBT NRD	57.33	277.44	800.00	(522.56)	34.68 %
Total Investment Income	4,316.95	36,104.48	151,900.00	(115,795.52)	23.77 %
Miscellaneous Income					
309100 - Sales - Trees	406.25	900.00	16,000.00	(15,100.00)	5.63 %
309350 - Sales - Well Permits	100.00	350.00	1,500.00	(1,150.00)	23.33 %

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

	Month Ending 11/30/2025	Year To Date 11/30/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
309360 - Sales - Sample Kits	0.00	1,970.00	4,000.00	(2,030.00)	49.25 %
309400 - Sales - Other	0.00	900.00	1,800.00	(900.00)	50.00 %
309500 - Equipment Rent	0.00	1,310.10	6,500.00	(5,189.90)	20.16 %
310000 - Chemigation Permits	0.00	850.00	24,000.00	(23,150.00)	3.54 %
310100 - Check Valve Sales	0.00	297.76	1,500.00	(1,202.24)	19.85 %
310200 - Czechland Camping Fees	1,091.90	7,455.37	13,000.00	(5,544.63)	57.35 %
310201 - Wanahoo Park Permits	722.50	17,201.00	65,000.00	(47,799.00)	26.46 %
310202 - Lake Wanahoo Camping	11,083.17	72,602.01	120,000.00	(47,397.99)	60.50 %
312000 - Salaries-Other NRD	0.00	0.00	104,101.00	(104,101.00)	0.00 %
313000 - Miscellaneous Income	4,408.41	24,423.74	10,000.00	14,423.74	244.24 %
315000 - RWD Administrative Fees	390.65	2,559.48	5,500.00	(2,940.52)	46.54 %
316000 - Employee/Director Reimb	(125.27)	584.80	3,000.00	(2,415.20)	19.49 %
317000 - Loss Or Gain On Sale Of Assets	0.00	0.00	50,000.00	(50,000.00)	0.00 %
318000 - Special Project Income	0.00	0.00	25,000.00	(25,000.00)	0.00 %
Total Miscellaneous Income	18,077.61	131,404.26	450,901.00	(319,496.74)	29.14 %
Total Income	575,023.68	2,555,482.94	13,181,248.00	(10,625,765.06)	19.39 %
Expenses					
Administration Expenses					
Dues & Membership					
410201 - Dues & Membership - Chamber	0.00	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	296.00	740.00	1,776.00	(1,036.00)	41.67 %
410203 - Dues - NARD	2,838.17	14,121.62	33,227.00	(19,105.38)	42.50 %
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	3,134.17	17,079.62	40,603.00	(23,523.38)	42.06 %
Fees and Licenses					
410302 - NRD Fees And Licenses	0.00	101.25	20,000.00	(19,898.75)	0.51 %
410304 - NRD Union Bank Fees	45.64	232.72	600.00	(367.28)	38.79 %
Total Fees and Licenses	45.64	333.97	20,600.00	(20,266.03)	1.62 %
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	1,211.08	5,861.15	16,000.00	(10,138.85)	36.63 %
410502 - Insurance-Errors & Omissions	447.50	2,332.75	7,100.00	(4,767.25)	32.86 %
410504 - Insurance-Liability	5,629.79	28,808.38	71,000.00	(42,191.62)	40.58 %
410505 - Insurance-Property	4,985.17	22,041.35	50,000.00	(27,958.65)	44.08 %
Total Insurance	12,273.54	59,043.63	144,100.00	(85,056.37)	40.97 %
Legal Notices					
410701 - Legal Notices	246.86	892.41	4,000.00	(3,107.59)	22.31 %
410702 - Other Notices and Advertising	0.00	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	246.86	892.41	4,100.00	(3,207.59)	21.77 %
Maintenance Contracts					
410800 - Maintenance Contracts	857.94	2,118.33	9,000.00	(6,881.67)	23.54 %
Total Maintenance Contracts	857.94	2,118.33	9,000.00	(6,881.67)	23.54 %
Office Supply & Expense					
410901 - Copier Supplies	62.18	528.20	1,000.00	(471.80)	52.82 %
410902 - Office Supplies & Equip	568.98	1,114.58	6,000.00	(4,885.42)	18.58 %
410903 - Franklin Supplies	0.00	0.00	500.00	(500.00)	0.00 %

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

	Month Ending 11/30/2025	Year To Date 11/30/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
410904 - Letterhead, Envelopes & Forms	0.00	370.35	3,500.00	(3,129.65)	10.58 %
410905 - Reference Books	0.00	546.00	1,000.00	(454.00)	54.60 %
410906 - Office Expense - Other	5,248.00	23,307.44	9,500.00	13,807.44	245.34 %
Total Office Supply & Expense	5,879.16	25,866.57	21,500.00	4,366.57	120.31 %
Computer Supply & Expense					
411002 - Computer Consultant	2,086.45	7,562.80	28,000.00	(20,437.20)	27.01 %
411003 - Computer Repairs & Parts	204.80	259.80	5,000.00	(4,740.20)	5.20 %
411004 - Computer Software	793.53	4,328.15	13,500.00	(9,171.85)	32.06 %
411005 - Computer Magazines/Video	0.00	0.00	100.00	(100.00)	0.00 %
411006 - Email	441.80	2,097.80	1,000.00	1,097.80	209.78 %
411011 - Computers & Equipment	2,102.00	18,080.35	16,000.00	2,080.35	113.00 %
411012 - Website Design & Hosting	0.00	5,000.00	5,350.00	(350.00)	93.46 %
Total Computer Supply & Expense	5,628.58	37,328.90	68,950.00	(31,621.10)	54.14 %
Postage					
411200 - Postage	69.20	1,251.24	7,000.00	(5,748.76)	17.87 %
Total Postage	69.20	1,251.24	7,000.00	(5,748.76)	17.87 %
Professional Services					
411301 - Prof Serv-Accounting	8,085.00	40,425.00	97,020.00	(56,595.00)	41.67 %
411302 - Prof Serv-Annual Audit	0.00	0.00	15,650.00	(15,650.00)	0.00 %
411304 - Prof Serv-Legal - General	3,372.00	7,598.00	15,000.00	(7,402.00)	50.65 %
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	3,600.00	(3,600.00)	0.00 %
411311 - Washington Expense	2,400.00	11,900.00	28,800.00	(16,900.00)	41.32 %
Total Professional Services	13,857.00	59,923.00	163,070.00	(103,147.00)	36.75 %
Rent Expense					
411400 - Rent Expense	0.00	284.22	1,500.00	(1,215.78)	18.95 %
Total Rent Expense	0.00	284.22	1,500.00	(1,215.78)	18.95 %
Support to Organizations					
411501 - Locally Lead Conservation Groups	0.00	1,250.00	1,500.00	(250.00)	83.33 %
411502 - R C & D Organizations	0.00	0.00	500.00	(500.00)	0.00 %
Total Support to Organizations	0.00	1,250.00	2,000.00	(750.00)	62.50 %
Telephone Expense					
411601 - Telephone - Cellular	1,036.47	4,522.99	12,500.00	(7,977.01)	36.18 %
411602 - Local Phone & Internet	528.88	3,177.67	9,000.00	(5,822.33)	35.31 %
Total Telephone Expense	1,565.35	7,700.66	21,500.00	(13,799.34)	35.82 %
Utilities					
411700 - Utilities Expense	939.11	1,569.64	12,000.00	(10,430.36)	13.08 %
Total Utilities	939.11	1,569.64	12,000.00	(10,430.36)	13.08 %
Total Administration Expenses	44,496.55	214,642.19	517,923.00	(303,280.81)	41.44 %
Information & Education Expenses					
Education					
420103 - Land & Range Judging Contest	442.58	1,262.41	2,000.00	(737.59)	63.12 %
420104 - Outdoor Classrooms	0.00	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	341.16	341.16	500.00	(158.84)	68.23 %
420107 - Water Testing Event	144.00	144.00	500.00	(356.00)	28.80 %
420108 - Spring Conservation Sensation	0.00	0.00	3,000.00	(3,000.00)	0.00 %
420109 - Education Outreach	249.52	1,929.58	3,000.00	(1,070.42)	64.32 %
Total Education	1,177.26	3,677.15	11,500.00	(7,822.85)	31.98 %
Information					

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

	Month Ending 11/30/2025	Year To Date 11/30/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
420201 - Annual Report/Viaduct	0.00	7,509.00	18,000.00	(10,491.00)	41.72 %
420202 - Books And Pamphlets	0.00	0.00	800.00	(800.00)	0.00 %
420203 - Expositions And Display	0.00	0.00	2,000.00	(2,000.00)	0.00 %
420205 - Phrography, Cameras, Video	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420209 - Ktic Ad	240.00	1,224.00	8,500.00	(7,276.00)	14.40 %
420211 - E-Ads	500.00	1,780.00	0.00	1,780.00	0.00 %
420212 - TV Promotion	0.00	200.00	3,500.00	(3,300.00)	5.71 %
420213 - Promotion Videos	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Information	740.00	10,713.00	40,900.00	(30,187.00)	26.19 %
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 %
420308 - Pollinator Program	0.00	80.87	500.00	(419.13)	16.17 %
420309 - Middle/High School Natural Resources Grant	0.00	4,500.00	4,500.00	0.00	100.00 %
Total Scholarships and Grants	0.00	4,580.87	11,000.00	(6,419.13)	41.64 %
Other					
420401 - Art Supplies	0.00	0.00	250.00	(250.00)	0.00 %
420402 - Cooperative Projects/Donations	0.00	196.52	500.00	(303.48)	39.30 %
420404 - Promotional Materials	0.00	1,284.15	4,000.00	(2,715.85)	32.10 %
420405 - Recognition Banquet & Awards	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420407 - Cooperative Partnerships	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	0.00	100.00	(100.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	0.00	1,480.67	7,350.00	(5,869.33)	20.15 %
Total Information & Education Expenses	1,917.26	20,451.69	70,750.00	(50,298.31)	28.91 %
Operation & Maintenance					
Auto and Truck					
430101 - Auto & Truck Gas	745.67	7,818.47	22,000.00	(14,181.53)	35.54 %
430102 - Auto & Truck R&M	11,320.86	15,130.53	7,200.00	7,930.53	210.15 %
Total Auto and Truck	12,066.53	22,949.00	29,200.00	(6,251.00)	78.59 %
Building Maintenance					
430201 - Bldg Maintenance	1,400.43	4,507.91	3,500.00	1,007.91	128.80 %
430202 - Office Cleaning	525.00	2,100.00	6,500.00	(4,400.00)	32.31 %
430203 - Garbage Maintenance	101.72	558.60	1,400.00	(841.40)	39.90 %
Total Building Maintenance	2,027.15	7,166.51	11,400.00	(4,233.49)	62.86 %
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	352.39	8,838.90	7,000.00	1,838.90	126.27 %
430402 - Equipment Upkeep	288.71	3,718.35	12,000.00	(8,281.65)	30.99 %
430403 - Operation & Maintenance	1,438.96	5,994.54	100,000.00	(94,005.46)	5.99 %
430404 - Tree Supplies	0.00	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	971.22	10,270.89	60,000.00	(49,729.11)	17.12 %
430407 - Monitoring Wanahoo Dam	2,817.75	11,207.05	16,000.00	(4,792.95)	70.04 %
430408 - Wanahoo Rec Mgmt	9,449.61	34,827.70	60,000.00	(25,172.30)	58.05 %
430409 - Lake Wanahoo Education Building	314.67	2,205.88	15,000.00	(12,794.12)	14.71 %

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

	Month Ending 11/30/2025 <small>MTD Actual</small>	Year To Date 11/30/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Total Operation and Maintenance	15,633.31	77,063.31	270,250.00	(193,186.69)	28.52 %
Project Repairs					
430503 - Project Repairs - Other	0.00	14,641.66	20,000.00	(5,358.34)	73.21 %
430504 - Rawhide Channel Maintenance	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	14,641.66	22,000.00	(7,358.34)	66.55 %
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	55.50	570.50	15,000.00	(14,429.50)	3.80 %
430803 - Lower Platte Weed Mgmt Area	0.00	0.00	60,000.00	(60,000.00)	0.00 %
430804 - O&M One-Call Services	0.82	19.95	150.00	(130.05)	13.30 %
430805 - IceJam Monitoring	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	56.32	590.45	76,650.00	(76,059.55)	0.77 %
Total Operation & Maintenance	29,783.31	122,410.93	427,500.00	(305,089.07)	28.63 %
Personnel Expenses					
Director Expense					
440101 - Director Meeting Expense	216.93	6,373.97	20,000.00	(13,626.03)	31.87 %
440102 - Director Mileage Expense	0.00	3,903.90	16,000.00	(12,096.10)	24.40 %
440104 - Computer Stipend	0.00	1,275.00	5,700.00	(4,425.00)	22.37 %
Total Director Expense	216.93	11,552.87	41,700.00	(30,147.13)	27.70 %
Director Per Diem					
440200 - Director Per Diem	0.00	7,280.00	30,000.00	(22,720.00)	24.27 %
Total Director Per Diem	0.00	7,280.00	30,000.00	(22,720.00)	24.27 %
Employee Benefits					
440301 - Dental Insurance	1,548.29	8,898.87	24,000.00	(15,101.13)	37.08 %
440302 - Health Insurance	27,812.75	154,368.37	385,000.00	(230,631.63)	40.10 %
440303 - Retirement Benefit - 414H	7,030.89	35,606.89	89,000.00	(53,393.11)	40.01 %
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	2,000.83	9,813.65	35,000.00	(25,186.35)	28.04 %
440307 - Employee Benefits - Other	324.96	186.46	2,500.00	(2,313.54)	7.46 %
440309 - Flexible Spending Fee	20.00	100.00	300.00	(200.00)	33.33 %
440311 - Unemployment Insurance Benefit	0.00	0.00	500.00	(500.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Employee Benefits	38,737.72	208,974.24	548,300.00	(339,325.76)	38.11 %
Payroll Taxes					
440401 - FICA - ER	6,163.65	33,407.73	83,000.00	(49,592.27)	40.25 %
440402 - Medicare - ER	1,441.49	7,908.00	19,500.00	(11,592.00)	40.55 %
Total Payroll Taxes	7,605.14	41,315.73	102,500.00	(61,184.27)	40.31 %
Personnel Expense					
440501 - Personnel Meeting Exp	1,257.17	8,930.59	35,000.00	(26,069.41)	25.52 %
440502 - Personnel Mileage Exp	121.80	875.70	3,500.00	(2,624.30)	25.02 %
440503 - Safety Committee	0.00	142.20	1,000.00	(857.80)	14.22 %

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

	Month Ending 11/30/2025 <small>MTD Actual</small>	Year To Date 11/30/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
440504 - Personnel Uniform Exp	0.00	767.98	2,500.00	(1,732.02)	30.72 %
440505 - Personnel Exp-Other	0.00	0.00	1,200.00	(1,200.00)	0.00 %
Total Personnel Expense	1,378.97	10,716.47	43,200.00	(32,483.53)	24.81 %
Salaries					
440601 - Salaries - Administration	21,486.82	106,461.30	276,800.00	(170,338.70)	38.46 %
440602 - Salaries - Clerical	2,507.58	12,412.52	32,800.00	(20,387.48)	37.84 %
440603 - Employee Recognition Program	0.00	0.00	1,300.00	(1,300.00)	0.00 %
440604 - Salaries - I & E	9,478.14	46,916.79	122,600.00	(75,683.21)	38.27 %
440605 - Salaries - Op & Maint	17,598.26	91,378.42	237,600.00	(146,221.58)	38.46 %
440606 - NRCS Support	11,764.06	68,977.59	154,000.00	(85,022.41)	44.79 %
440607 - Salaries - Projects	8,659.20	42,863.04	109,800.00	(66,936.96)	39.04 %
440608 - Salaries - Water	29,151.16	160,839.72	411,500.00	(250,660.28)	39.09 %
440616 - Lake Wanahoo Park Op.	7,659.76	55,887.14	100,000.00	(44,112.86)	55.89 %
Total Salaries	108,304.98	585,736.52	1,446,400.00	(860,663.48)	40.50 %
Total Personnel Expenses	156,243.74	865,575.83	2,212,100.00	(1,346,524.17)	39.13 %
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	2,000.00	15,000.00	(13,000.00)	13.33 %
450115 - Dike & Drainage Assistance	0.00	0.00	10,000.00	(10,000.00)	0.00 %
450119 - JWMA Dodge Co	0.00	30,618.80	23,000.00	7,618.80	133.13 %
450123 - Hazard Mitigation Update	0.00	13,765.00	19,000.00	(5,235.00)	72.45 %
Total Inter-Governmental	0.00	46,383.80	68,000.00	(21,616.20)	68.21 %
Special Projects					
450309 - SA No-Till Conf/Shell Creek	1,000.00	1,000.00	1,000.00	0.00	100.00 %
450407 - Special Projects-Saunders	0.00	0.00	500,000.00	(500,000.00)	0.00 %
Total Special Projects	1,000.00	1,000.00	501,000.00	(500,000.00)	0.20 %
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					
450711 - Leshara	0.00	0.00	31,000.00	(31,000.00)	0.00 %
Total Other Projects	0.00	0.00	31,000.00	(31,000.00)	0.00 %
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	8,000.00	(8,000.00)	0.00 %
Total Platte River Corridor Alliance	0.00	0.00	14,843.00	(14,843.00)	0.00 %
Total Projects Expenses	1,000.00	47,383.80	624,843.00	(577,459.20)	7.58 %
Water Expenses					
Groundwater Management Plan					
460101 - GWMP - Cost - Share	0.00	3,925.45	12,000.00	(8,074.55)	32.71 %
460102 - GWMP - Information & Education	0.00	449.02	1,500.00	(1,050.98)	29.93 %
460103 - GWMP - Nitrogen Classes	0.00	15.97	3,000.00	(2,984.03)	0.53 %
460104 - GWMP - Permits	0.00	75.00	100.00	(25.00)	75.00 %
460110 - Basin Wide Water Plan	4,166.67	4,166.67	10,000.00	(5,833.33)	41.67 %
460111 - Flow Meter Maintenance	0.00	0.00	28,000.00	(28,000.00)	0.00 %
Total Groundwater Management Plan	4,166.67	8,632.11	54,600.00	(45,967.89)	15.81 %
Groundwater Programs					

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

	Month Ending 11/30/2025	Year To Date 11/30/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
460201 - Decommissioned Wells	0.00	1,178.54	20,000.00	(18,821.46)	5.89 %
460203 - GW Levels	41.60	41.60	500.00	(458.40)	8.32 %
460204 - GW Quality Program	507.00	7,586.63	15,000.00	(7,413.37)	50.58 %
460205 - Mead - NOP	0.00	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	272.37	5,111.81	10,000.00	(4,888.19)	51.12 %
460209 - Groundwater Programs Other	0.00	0.00	28,000.00	(28,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	0.00	18,000.00	(18,000.00)	0.00 %
Total Groundwater Programs	820.97	13,918.58	91,850.00	(77,931.42)	15.15 %
Regulatory					
460301 - Chemigation	0.00	36.30	1,000.00	(963.70)	3.63 %
460302 - Irrigation Runoff	0.00	0.00	750.00	(750.00)	0.00 %
Total Regulatory	0.00	36.30	1,750.00	(1,713.70)	2.07 %
Surface Water Programs					
460403 - Stream Flow	0.00	8,425.00	18,000.00	(9,575.00)	46.81 %
Total Surface Water Programs	0.00	8,425.00	18,000.00	(9,575.00)	46.81 %
Special Projects					
460503 - Special Projects - Other	0.00	0.00	25,000.00	(25,000.00)	0.00 %
460504 - ENWRA	2,500.00	12,500.00	30,000.00	(17,500.00)	41.67 %
460519 - Hydrological Study	2,000.00	26,000.00	152,810.00	(126,810.00)	17.01 %
460521 - Lower Platte Consortium	0.00	0.00	250.00	(250.00)	0.00 %
460522 - Groundwater Management Plan Rev	20,509.50	27,429.25	95,000.00	(67,570.75)	28.87 %
460600 - Source Water Protection/Wellhead Protection	0.00	0.00	120,000.00	(120,000.00)	0.00 %
Total Special Projects	25,009.50	65,929.25	423,060.00	(357,130.75)	15.58 %
Land Treatment					
450201 - Ne Buffer Strip	0.00	57,884.26	62,000.00	(4,115.74)	93.36 %
450204 - Shell Creek	0.00	0.00	20,000.00	(20,000.00)	0.00 %
450206 - Emergency Terrace Repair	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	0.00	3,000.00	(3,000.00)	0.00 %
450802 - Wahoo Creek Watershed Plan-319	0.00	0.00	83,000.00	(83,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	25,092.37	169,096.79	557,864.00	(388,767.21)	30.31 %
Total Land Treatment	25,092.37	226,981.05	755,864.00	(528,882.95)	30.03 %
Total Water Expenses	55,089.51	323,922.29	1,345,124.00	(1,021,201.71)	24.08 %
Total Expenses	288,530.37	1,594,386.73	5,198,240.00	(3,603,853.27)	30.67 %
Total Change in Net Position	286,493.31	961,096.21	7,983,008.00	(7,021,911.79)	12.04 %

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

	Month Ending 11/30/2025 <small>MTD Actual</small>	Year To Date 11/30/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	4,166.75	29,391.25	40,800.00	(11,408.75)	72.04 %
304261 - Other Revenue	18.66	(14.11)	2,000.00	(2,014.11)	(0.71) %
Total Rural Water Income	4,185.41	29,377.14	42,800.00	(13,422.86)	68.64 %
Rural Water District Expenses					
570201 - Water Purchase	1,908.39	11,935.05	17,200.00	(5,264.95)	69.39 %
570204 - Testing	15.00	735.00	400.00	335.00	183.75 %
570206 - Repair	0.00	0.00	1,600.00	(1,600.00)	0.00 %
570207 - Other Expenses	0.00	0.00	600.00	(600.00)	0.00 %
570208 - Lpnnrd Adm. Fee	208.34	1,469.57	2,320.00	(850.43)	63.34 %
570210 - Health/Life/Vision/LTD - ER	202.67	1,013.35	2,600.00	(1,586.65)	38.98 %
570211 - Dental - ER	21.72	108.60	300.00	(191.40)	36.20 %
570212 - 414H ER Contributions	71.90	395.44	840.00	(444.56)	47.08 %
570215 - ER Social Security Tax	118.06	952.46	1,160.00	(207.54)	82.11 %
570216 - ER Medicare Tax	27.61	127.88	260.00	(132.12)	49.18 %
570217 - Salaries	150.08	1,348.62	10,000.00	(8,651.38)	13.49 %
570219 - Fees And Licenses	17.12	61.39	400.00	(338.61)	15.35 %
570220 - Rural Water One-Call	0.00	7.55	50.00	(42.45)	15.10 %
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	200.00	(200.00)	0.00 %
570222 - RW Dues And Memberships	0.00	0.00	220.00	(220.00)	0.00 %
570223 - Rural Water Gasoline	59.99	298.32	600.00	(301.68)	49.72 %
570224 - Rural Water Personnel Meeting	0.00	0.00	480.00	(480.00)	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	21.59	1,000.00	(978.41)	2.16 %
570232 - Rural Water Compensated Absences	0.00	22.04	400.00	(377.96)	5.51 %
Total Rural Water District Expenses	2,800.88	18,496.86	42,030.00	(23,533.14)	44.01 %
Total Change in Net Position	1,384.53	10,880.28	770.00	10,110.28	1,413.02 %

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

	Month Ending 11/30/2025 <small>MTD Actual</small>	Year To Date 11/30/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	3,646.25	21,798.15	61,200.00	(39,401.85)	35.62 %
304275 - Colon Hook Up Fees	0.00	3,194.20	6,000.00	(2,805.80)	53.24 %
304295 - Colon Sewer Fees	2,633.60	13,456.00	30,000.00	(16,544.00)	44.85 %
304261 - Other Revenue	140.78	451.11	3,000.00	(2,548.89)	15.04 %
Total Rural Water Income	6,420.63	38,899.46	100,200.00	(61,300.54)	38.82 %
Investment Income					
304350 - Colon RW Interest - NPAIT	31.90	169.97	400.00	(230.03)	42.49 %
Total Investment Income	31.90	169.97	400.00	(230.03)	42.49 %
Rural Water District Expenses					
570201 - Water Purchase	1,281.27	6,800.81	25,800.00	(18,999.19)	26.36 %
570204 - Testing	83.00	128.00	600.00	(472.00)	21.33 %
570206 - Repair	0.00	254.69	2,400.00	(2,145.31)	10.61 %
570207 - Other Expenses	0.00	80.30	900.00	(819.70)	8.92 %
570208 - Lpnnrd Adm. Fee	182.31	1,089.91	3,480.00	(2,390.09)	31.32 %
570210 - Health/Life/Vision/LTD - ER	304.00	1,520.00	3,900.00	(2,380.00)	38.97 %
570211 - Dental - ER	32.59	162.95	450.00	(287.05)	36.21 %
570212 - 414H ER Contributions	107.84	593.13	1,260.00	(666.87)	47.07 %
570215 - ER Social Security Tax	151.99	749.37	1,740.00	(990.63)	43.07 %
570216 - ER Medicare Tax	35.55	175.26	390.00	(214.74)	44.94 %
570217 - Salaries	629.90	3,165.73	15,000.00	(11,834.27)	21.10 %
570219 - Fees And Licenses	25.69	92.08	600.00	(507.92)	15.35 %
570220 - Rural Water One-Call	0.82	26.93	75.00	(48.07)	35.91 %
570221 - Rural Water Hand Tools & Supplies	0.00	1,353.88	300.00	1,053.88	451.29 %
570222 - RW Dues And Memberships	0.00	0.00	330.00	(330.00)	0.00 %
570223 - Rural Water Gasoline	42.33	258.94	900.00	(641.06)	28.77 %
570224 - Rural Water Personnel Meeting	0.00	0.00	720.00	(720.00)	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	65.44	1,500.00	(1,434.56)	4.36 %
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	82.80	562.13	1,800.00	(1,237.87)	31.23 %
570309 - Colon Sewer Collections	2,633.60	13,168.00	33,000.00	(19,832.00)	39.90 %
570330 - Colon RW Bad Debt Expense	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	5,593.69	30,247.55	102,200.00	(71,952.45)	29.60 %
Total Change in Net Position	858.84	8,821.88	(1,600.00)	10,421.88	(551.37) %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>11/30/2025</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2026</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
Capital Improvements - Real Property				
Wahoo Creek (Olsson/Land) WC Easements - \$839,064 WC Additional Dams - \$1,045,563.73 WC Design/Legal/Flood Reduction Real Estate Svc - \$40,052.26	1,924,679.99	5,300,000.00	(3,375,320.01)	36.31%
New Office	127,294.60	350,000.00	(222,705.40)	36.37%
Building Furnishings/Infrastructure	24,823.00	160,000.00	(135,177.00)	15.51%
Cottonwood 21A	12,238.85	425,000.00	(412,761.15)	2.88%
Wanhoo FEMA Repairs (Breakwater Repairs/Spilling Basin Rehab) Breakwater Repairs - \$0 Spilling Basin Rehab - \$0 Wanhoo Repairs - \$77,136	77,136.00	1,000,000.00	(922,864.00)	7.71%
Wanhoo Dam Utility Improvements	0.00	15,900.00	(15,900.00)	0.00%
Wanhoo Upgrades	38,365.20	60,000.00	(21,634.80)	63.94%
Czechland Boat Ramp Light	0.00	10,000.00	(10,000.00)	0.00%
Monitoring Wells	0.00	100,000.00	(100,000.00)	0.00%
New Office Utility Extension	0.00	35,000.00	(35,000.00)	0.00%
New Office Landscaping Project	0.00	123,000.00	(123,000.00)	0.00%
District Wide Flood Reduction Sinking Fund	0.00	0.00	0.00	0.00%
Total Capital Improvements - Real Property	<u>2,204,537.64</u>	<u>7,578,900.00</u>	<u>(5,374,362.36)</u>	<u>29.09%</u>
Capital Outlay				
Machinery & Equipment (Grass Drill, Turbo Saw/Disc Mulcher Fuel Barrel x2, Tree Cooler)	92,776.69	124,100.00	(31,323.31)	74.76%
Auto and Trucks (Replacement Vehicle)	0.00	38,000.00	(38,000.00)	0.00%
Water Data Base (Longitude 103)	0.00	30,000.00	(30,000.00)	0.00%
RW Billing Software & Reader	0.00	10,000.00	(10,000.00)	0.00%
Other Capital Outlay - Equipment	0.00	0.00	0.00	0.00%
Total Capital Outlay	<u>92,776.69</u>	<u>202,100.00</u>	<u>(109,323.31)</u>	<u>0.00%</u>
Debt Service Payments				
Colon RW Note	3,355.00	3,355.00	0.00	100.00%
Total Debt Service Payments	<u>3,355.00</u>	<u>3,355.00</u>	<u>0.00</u>	<u>100.00%</u>
 Grand Total All Expenses w/o Depreciation	 <u><u>3,943,800.47</u></u>	 <u><u>13,126,825.00</u></u>	 <u><u>(9,183,024.53)</u></u>	 <u><u>30.04%</u></u>

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

December 31, 2025

HBE
HBE

CPAs & Consultants | Wealth Management





CPAs & Consultants | Wealth Management



ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of the Lower Platte North Natural Resources District, which comprise the Statements of Net Position as of December 31, 2025, and the related Statements of Activities for the month and six months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

HBE LLP

Lincoln, Nebraska

February 7, 2026

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Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 12/31/2025	Rural Water-Bruno As of 12/31/2025	Rural Water-Colon As of 12/31/2025	All Districts As of 12/31/2025
Assets				
Current Assets				
Cash and Cash Equivalents				
101000 - Change Box	0.00	60.00	90.00	150.00
101200 - Change Box - Game & Parks	150.00	0.00	0.00	150.00
101300 - Change Box - Lake Wanahoo	825.00	0.00	0.00	825.00
102001 - Cash - Union Bank	152,196.46	0.00	0.00	152,196.46
103000 - Cash - County Treasurer	426,688.84	0.00	0.00	426,688.84
104000 - Cash - Education Building Res.	13,185.00	0.00	0.00	13,185.00
111100 - Investments - NRD - NPAIT	2,721.44	0.00	0.00	2,721.44
111105 - Union Bank STFIT	1,113,527.04	0.00	0.00	1,113,527.04
Total Cash and Cash Equivalents	1,709,293.78	60.00	90.00	1,709,443.78
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	2,216,993.40	6,950.80	7,640.19	2,231,584.39
105060 - Due from Bruno Water Fund	183,230.92	0.00	0.00	183,230.92
105070 - Due from Colon Water Fund	(1,090.98)	0.00	0.00	(1,090.98)
109000 - Taxes Receivable	3,385,609.46	0.00	0.00	3,385,609.46
Total Accounts Receivable	5,784,742.80	6,950.80	7,640.19	5,799,333.79
Total Accounts Receivable, Net	5,784,742.80	6,950.80	7,640.19	5,799,333.79
Inventory				
165503 - Rural Water Inventory	0.00	6,389.25	9,583.86	15,973.11
Total Inventory	0.00	6,389.25	9,583.86	15,973.11
Prepaid Expenses				
116000 - Prepaid Expenses	153,191.58	0.00	0.00	153,191.58
Total Prepaid Expenses	153,191.58	0.00	0.00	153,191.58
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	153,555.26	0.00	0.00	153,555.26
111250 - Investments - Alliance GIS Project	8,852.56	0.00	0.00	8,852.56
111550 - Investments - Elkhorn Breakout	151,448.88	0.00	0.00	151,448.88
111600 - Investments - Wanahoo SRA	467,212.00	0.00	0.00	467,212.00
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	9,945.40	9,945.40
Total Other Current Assets	781,068.70	0.00	9,945.40	791,014.10
Total Current Assets	8,428,296.86	13,400.05	27,259.45	8,468,956.36
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	13,448,336.58	0.00	0.00	13,448,336.58
162000 - Infrastructure	32,985,843.60	0.00	0.00	32,985,843.60
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	5,949,695.73	0.00	0.00	5,949,695.73
165000 - Machinery & Equipment	166,402.67	0.00	0.00	166,402.67
165100 - Machinery & Equipment - O & M	753,970.59	0.00	0.00	753,970.59
165200 - Machinery & Equipment - Water	345,887.45	0.00	0.00	345,887.45
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 Wanahoo Equipment	66,743.35	0.00	0.00	66,743.35
167000 - Auto and Truck	373,215.97	0.00	0.00	373,215.97
169000 - Equipment	5,892.79	0.00	0.00	5,892.79
169100 - Office Equipment	103,947.58	0.00	0.00	103,947.58
169200 - Computer Equipment	87,301.47	0.00	0.00	87,301.47
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 12/31/2025	Rural Water-Bruno As of 12/31/2025	Rural Water-Colon As of 12/31/2025	All Districts As of 12/31/2025
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	340,295.00	0.00	0.00	340,295.00
169700 - GW Monitoring Equipment	129,185.43	0.00	0.00	129,185.43
Total Fixed Assets	55,611,484.49	746,667.69	1,212,841.83	57,570,994.01
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	879.23	879.23
162900 - Accum Depr - Infra. & Land Imp.	5,246,408.19	0.00	0.00	5,246,408.19
164000 - Accum Depr - Buildings	227,812.64	0.00	0.00	227,812.64
165700 - Accum Depr - Water Line	0.00	160,318.19	307,484.20	467,802.39
166000 - Accum Depr - Machinery & Equipment	716,031.23	15,083.40	22,624.86	753,739.49
168000 - Accum Depr - Auto & Truck	275,400.18	0.00	0.00	275,400.18
169550 - Accum Depr - Master DB Water	146,601.15	0.00	0.00	146,601.15
170000 - Accum Depr - Office Equipment	121,036.81	0.00	0.00	121,036.81
Total Accumulated Depreciation	6,733,290.20	175,401.59	330,988.29	7,239,680.08
Total Property and Equipment	48,878,194.29	571,266.10	881,853.54	50,331,313.93
Total Assets	\$ 57,306,491.15	\$ 584,666.15	\$ 909,112.99	\$ 58,800,270.29
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	369,467.90	2,112.96	2,419.99	374,000.85
201100 - Sewer Collections Payable	0.00	0.00	7,941.95	7,941.95
202060 - Due to General Fund	0.00	183,230.92	(1,090.98)	182,139.94
Total Accounts Payable	369,467.90	185,343.88	9,270.96	564,082.74
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	204.57	204.57
206001 - Accrued Compensated Absences	251,470.81	4,192.66	6,288.99	261,952.46
208000 - 414H EE Contribution	3,414.35	0.00	0.00	3,414.35
208300 - 457 EE Contribution	600.00	0.00	0.00	600.00
208302 - Flexible Spending	414.22	0.00	0.00	414.22
Total Accrued Liabilities	255,899.38	4,192.66	6,493.56	266,585.60
Other Current Liabilities				
204000 - Deposits	100.00	400.00	3,700.00	4,200.00
204500 - Deferred Income	8,852.56	0.00	0.00	8,852.56
204600 - Education Building Deposits	13,185.00	0.00	0.00	13,185.00
207300 - Sales Tax Payable	115.31	132.73	142.54	390.58
207304 - Sales Tax Payable Czechland	148.31	0.00	0.00	148.31
207305 - Lodging Tax Czechland	581.32	0.00	0.00	581.32
207306 - Sales Tax Payable Wanahoo	213.40	0.00	0.00	213.40
207307 - Lodging Tax Wanahoo	193.51	0.00	0.00	193.51
Total Other Current Liabilities	23,389.41	532.73	3,842.54	27,764.68
Total Current Liabilities	648,756.69	190,069.27	19,607.06	858,433.02
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	18,881.89	18,881.89
Total Long Term Note Payable	0.00	0.00	18,881.89	18,881.89
Total Long Term Liabilities	0.00	0.00	18,881.89	18,881.89
Total Liabilities	648,756.69	190,069.27	38,488.95	877,314.91
Fund Balances				

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 12/31/2025	Rural Water-Bruno As of 12/31/2025	Rural Water-Colon As of 12/31/2025	All Districts As of 12/31/2025
Net Assets				
Net Assets - Not Designated	48,464,341.70	385,812.72	870,459.68	49,720,614.10
Net Assets - Designated				
12 - Districtwide Flood Reduction	3,000,000.00	0.00	0.00	3,000,000.00
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
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>4,195,191.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,195,191.00</u>
Total Net Assets	<u>52,659,532.70</u>	<u>385,812.72</u>	<u>870,459.68</u>	<u>53,915,805.10</u>
Change in Net Position	3,998,201.76	8,784.16	164.36	4,007,150.28
Total Fund Balances	<u>56,657,734.46</u>	<u>394,596.88</u>	<u>870,624.04</u>	<u>57,922,955.38</u>
Total Liabilities and Fund Balance	<u>\$ 57,306,491.15</u>	<u>\$ 584,666.15</u>	<u>\$ 909,112.99</u>	<u>\$ 58,800,270.29</u>

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

	Natural Resources District Month Ending 12/31/2025	Rural Water-Bruno Month Ending 12/31/2025	Rural Water-Colon Month Ending 12/31/2025	All Districts Month Ending 12/31/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	525.56	0.00	0.00	525.56
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	0.00	0.00	0.00	0.00
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	2,310.79	0.00	0.00	2,310.79
303961 - FEMA - Flood Funds	10,466.06	0.00	0.00	10,466.06
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 13,302.41	\$ 0.00	\$ 0.00	\$ 13,302.41
State Income				
301203 - Motor Vehicle Pro-Rate	1,570.62	0.00	0.00	1,570.62
301309 - Water Sustainability Fund	3,000.00	0.00	0.00	3,000.00
301310 - Shell Creek NET	3,269.99	0.00	0.00	3,269.99
301325 - JEDI Funding	262,774.78	0.00	0.00	262,774.78
304100 - Lake Wanahoo - Other	5,503.33	0.00	0.00	5,503.33
Total State Income	276,118.72	0.00	0.00	276,118.72
Local Income				
304105 - Education Building Rent	1,325.00	0.00	0.00	1,325.00
304112 - Dirt Sales - Wanahoo	480.51	0.00	0.00	480.51
304500 - JWMAB	1,200.00	0.00	0.00	1,200.00
Total Local Income	3,005.51	0.00	0.00	3,005.51
Rural Water Income				
304240 - Water Sales	0.00	5,548.00	3,760.10	9,308.10
304295 - Colon Sewer Fees	0.00	0.00	2,674.75	2,674.75
304261 - Other Revenue	0.00	18.58	125.09	143.67
Total Rural Water Income	0.00	5,566.58	6,559.94	12,126.52
Property Tax Income				
305100 - General Fund Property Taxes-Boone	110,652.70	0.00	0.00	110,652.70
305200 - General Fund Property Taxes-Butler	375,878.05	0.00	0.00	375,878.05
305300 - General Fund Property Taxes-Colfax	316,264.09	0.00	0.00	316,264.09
305400 - General Fund Property Taxes-Dodge	1,026,928.38	0.00	0.00	1,026,928.38
305500 - General Fund Property Taxes-Madison	49,893.90	0.00	0.00	49,893.90
305600 - General Fund Property Taxes-Platte	419,602.01	0.00	0.00	419,602.01
305700 - General Fund Property Taxes-Saunders	1,148,899.75	0.00	0.00	1,148,899.75
Total Property Tax Income	3,448,118.88	0.00	0.00	3,448,118.88
Investment Income				
311350 - Interest - NPAIT Elkhorn	485.86	0.00	0.00	485.86
311400 - Interest - NPAIT Wanahoo SRA	1,581.24	0.00	0.00	1,581.24
311500 - Interest - NPAIT NRD	8.79	0.00	0.00	8.79
311600 - Interest - STFIT NRD	4,867.81	0.00	0.00	4,867.81
311700 - Interest - UBT NRD	47.04	0.00	0.00	47.04
304350 - Colon RW Interest - NPAIT	0.00	0.00	31.93	31.93
Total Investment Income	6,990.74	0.00	31.93	7,022.67
Miscellaneous Income				
309100 - Sales - Trees	1,451.25	0.00	0.00	1,451.25
309350 - Sales - Well Permits	300.00	0.00	0.00	300.00
309500 - Equipment Rent	262.50	0.00	0.00	262.50
310200 - Czechland Camping Fees	416.37	0.00	0.00	416.37
310201 - Wanahoo Park Permits	1,381.50	0.00	0.00	1,381.50
310202 - Lake Wanahoo Camping	3,593.09	0.00	0.00	3,593.09
313000 - Miscellaneous Income	5,138.22	0.00	0.00	5,138.22
315000 - RWD Administrative Fees	465.41	0.00	0.00	465.41
316000 - Employee/Director Reimb	(423.29)	0.00	0.00	(423.29)
Total Miscellaneous Income	12,585.05	0.00	0.00	12,585.05
Total Income	3,760,121.31	5,566.58	6,591.87	3,772,279.76

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

	Natural Resources District Month Ending 12/31/2025	Rural Water-Bruno Month Ending 12/31/2025	Rural Water-Colon Month Ending 12/31/2025	All Districts Month Ending 12/31/2025
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	40.00	0.00	0.00	40.00
Total Bonds	40.00	0.00	0.00	40.00
Dues & Membership				
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	2,838.18	0.00	0.00	2,838.18
410205 - Dues & Membership - Other	665.00	0.00	0.00	665.00
Total Dues & Membership	3,651.18	0.00	0.00	3,651.18
Fees and Licenses				
410302 - NRD Fees And Licenses	258.49	0.00	0.00	258.49
410304 - NRD Union Bank Fees	115.64	0.00	0.00	115.64
Total Fees and Licenses	374.13	0.00	0.00	374.13
Insurance				
410501 - Insurance-Auto	1,211.08	0.00	0.00	1,211.08
410502 - Insurance-Errors & Omissions	447.50	0.00	0.00	447.50
410504 - Insurance-Liability	5,629.79	0.00	0.00	5,629.79
410505 - Insurance-Property	4,707.17	0.00	0.00	4,707.17
Total Insurance	11,995.54	0.00	0.00	11,995.54
Interest Expense				
410600 - Interest Expense	0.00	0.00	68.19	68.19
Total Interest Expense	0.00	0.00	68.19	68.19
Maintenance Contracts				
410800 - Maintenance Contracts	481.26	0.00	0.00	481.26
Total Maintenance Contracts	481.26	0.00	0.00	481.26
Office Supply & Expense				
410902 - Office Supplies & Equip	16.53	0.00	0.00	16.53
410903 - Franklin Supplies	81.50	0.00	0.00	81.50
410906 - Office Expense - Other	571.12	0.00	0.00	571.12
Total Office Supply & Expense	669.15	0.00	0.00	669.15
Computer Supply & Expense				
411002 - Computer Consultant	2,004.45	0.00	0.00	2,004.45
411004 - Computer Software	788.53	0.00	0.00	788.53
411006 - Email	580.80	0.00	0.00	580.80
411012 - Website Design & Hosting	1,032.00	0.00	0.00	1,032.00
Total Computer Supply & Expense	4,405.78	0.00	0.00	4,405.78
Postage				
411200 - Postage	1,009.75	0.00	0.00	1,009.75
Total Postage	1,009.75	0.00	0.00	1,009.75
Professional Services				
411301 - Prof Serv-Accounting	8,265.15	0.00	0.00	8,265.15
411304 - Prof Serv-Legal - General	955.00	0.00	0.00	955.00
411311 - Washington Expense	2,400.00	0.00	0.00	2,400.00
Total Professional Services	11,620.15	0.00	0.00	11,620.15
Rent Expense				
411400 - Rent Expense	284.22	0.00	0.00	284.22
Total Rent Expense	284.22	0.00	0.00	284.22
Telephone Expense				
411601 - Telephone - Cellular	756.25	0.00	0.00	756.25
411602 - Local Phone & Internet	528.87	0.00	0.00	528.87
Total Telephone Expense	1,285.12	0.00	0.00	1,285.12
Utilities				
411700 - Utilities Expense	1,264.58	0.00	0.00	1,264.58
Total Utilities	1,264.58	0.00	0.00	1,264.58
Total Administration Expenses	37,080.86	0.00	68.19	37,149.05
Information & Education Expenses				
Education				
420109 - Education Outreach	166.38	0.00	0.00	166.38
Total Education	166.38	0.00	0.00	166.38
Information				
420209 - Ktic Ad	248.00	0.00	0.00	248.00
420211 - E-Ads	500.00	0.00	0.00	500.00

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

	Natural Resources District Month Ending 12/31/2025	Rural Water-Bruno Month Ending 12/31/2025	Rural Water-Colon Month Ending 12/31/2025	All Districts Month Ending 12/31/2025
Total Information	748.00	0.00	0.00	748.00
Other				
420401 - Art Supplies	28.45	0.00	0.00	28.45
420402 - Cooperative Projects/Donations	264.35	0.00	0.00	264.35
Total Other	292.80	0.00	0.00	292.80
Total Information & Education Expenses	1,207.18	0.00	0.00	1,207.18
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,906.47	0.00	0.00	1,906.47
430102 - Auto & Truck R&M	63.36	0.00	0.00	63.36
Total Auto and Truck	1,969.83	0.00	0.00	1,969.83
Building Maintenance				
430201 - Bldg Maintenance	3,913.51	0.00	0.00	3,913.51
430202 - Office Cleaning	615.00	0.00	0.00	615.00
430203 - Garbage Maintenance	101.72	0.00	0.00	101.72
Total Building Maintenance	4,630.23	0.00	0.00	4,630.23
Operation and Maintenance				
430401 - Czechland & Homestead	389.40	0.00	0.00	389.40
430402 - Equipment Upkeep	128.19	0.00	0.00	128.19
430403 - Operation & Maintenance	498.14	0.00	0.00	498.14
430406 - Wanahoo Park Operation	747.15	0.00	0.00	747.15
430408 - Wanahoo Rec Mgmt	1,561.85	0.00	0.00	1,561.85
430409 - Lake Wanahoo Education Building	1,912.25	0.00	0.00	1,912.25
Total Operation and Maintenance	5,236.98	0.00	0.00	5,236.98
Steam Bank Stabilization				
430602 - Stream Bank - Platte/Elkhorn Rivers	4,000.00	0.00	0.00	4,000.00
Total Steam Bank Stabilization	4,000.00	0.00	0.00	4,000.00
Other				
430804 - O&M One-Call Services	1.64	0.00	0.00	1.64
Total Other	1.64	0.00	0.00	1.64
Total Operation & Maintenance	15,838.68	0.00	0.00	15,838.68
Personnel Expenses				
Director Expense				
440102 - Director Mileage Expense	2,858.80	0.00	0.00	2,858.80
440104 - Computer Stipend	1,275.00	0.00	0.00	1,275.00
Total Director Expense	4,133.80	0.00	0.00	4,133.80
Employee Benefits				
440301 - Dental Insurance	1,637.32	0.00	0.00	1,637.32
440302 - Health Insurance	25,797.71	0.00	0.00	25,797.71
440303 - Retirement Benefit - 414H	7,174.16	0.00	0.00	7,174.16
440305 - Tuition Reimbursement	6,000.00	0.00	0.00	6,000.00
440306 - Workmans Comp Benefit	2,000.83	0.00	0.00	2,000.83
440307 - Employee Benefits - Other	(178.75)	0.00	0.00	(178.75)
440309 - Flexible Spending Fee	20.00	0.00	0.00	20.00
Total Employee Benefits	42,451.27	0.00	0.00	42,451.27
Payroll Taxes				
440401 - FICA - ER	9,232.59	0.00	0.00	9,232.59
440402 - Medicare - ER	2,159.24	0.00	0.00	2,159.24
Total Payroll Taxes	11,391.83	0.00	0.00	11,391.83
Personnel Expense				
440501 - Personnel Meeting Exp	183.35	0.00	0.00	183.35
Total Personnel Expense	183.35	0.00	0.00	183.35
Salaries				
440601 - Salaries - Administration	32,230.23	0.00	0.00	32,230.23
440602 - Salaries - Clerical	3,761.37	0.00	0.00	3,761.37
440603 - Employee Recognition Program	700.00	0.00	0.00	700.00
440604 - Salaries - I & E	14,217.21	0.00	0.00	14,217.21
440605 - Salaries - Op & Maint	26,397.39	0.00	0.00	26,397.39
440606 - NRCS Support	18,006.09	0.00	0.00	18,006.09
440607 - Salaries - Projects	12,988.80	0.00	0.00	12,988.80
440608 - Salaries - Water	46,189.25	0.00	0.00	46,189.25
440616 - Lake Wanahoo Park Op.	5,781.64	0.00	0.00	5,781.64
Total Salaries	160,271.98	0.00	0.00	160,271.98
Total Personnel Expenses	218,432.23	0.00	0.00	218,432.23

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

	Natural Resources District Month Ending 12/31/2025	Rural Water-Bruno Month Ending 12/31/2025	Rural Water-Colon Month Ending 12/31/2025	All Districts Month Ending 12/31/2025
Water Expenses				
Groundwater Management Plan				
460103 - GWMP - Nitrogen Classes	10.47	0.00	0.00	10.47
460110 - Basin Wide Water Plan	833.33	0.00	0.00	833.33
Total Groundwater Management Plan	843.80	0.00	0.00	843.80
Groundwater Programs				
460201 - Decommissioned Wells	3,950.62	0.00	0.00	3,950.62
460204 - GW Quality Program	48.00	0.00	0.00	48.00
Total Groundwater Programs	3,998.62	0.00	0.00	3,998.62
Special Projects				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460519 - Hydrological Study	5,000.00	0.00	0.00	5,000.00
Total Special Projects	7,500.00	0.00	0.00	7,500.00
Land Treatment				
450803 - Shell Creek Watershed Plan 319	3,795.55	0.00	0.00	3,795.55
Total Land Treatment	3,795.55	0.00	0.00	3,795.55
Total Water Expenses	16,137.97	0.00	0.00	16,137.97
Rural Water District Expenses				
570201 - Water Purchase	0.00	1,894.12	937.63	2,831.75
570204 - Testing	0.00	30.00	30.00	60.00
570208 - Lpnnrd Adm. Fee	0.00	277.40	188.01	465.41
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	71.90	107.84	179.74
570215 - ER Social Security Tax	0.00	142.92	200.18	343.10
570216 - ER Medicare Tax	0.00	33.42	46.82	80.24
570217 - Salaries	0.00	776.19	1,393.14	2,169.33
570223 - Rural Water Gasoline	0.00	6.90	11.55	18.45
570224 - Rural Water Personnel Meeting	0.00	138.00	207.00	345.00
570308 - Colon Meter House Expense	0.00	0.00	76.30	76.30
570309 - Colon Sewer Collections	0.00	0.00	2,674.75	2,674.75
Total Rural Water District Expenses	0.00	3,595.24	6,209.81	9,805.05
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	73,278.35	677.91	1,432.90	75,389.16
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	73,278.35	677.91	1,437.07	75,393.33
Total Depreciation Expense	73,278.35	677.91	1,437.07	75,393.33
Total Expenses	361,975.27	4,273.15	7,715.07	373,963.49
Total Change in Net Position	\$ 3,398,146.04	\$ 1,293.43	\$ (1,123.20)	\$ 3,398,316.27

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

	Natural Resources District Year To Date 12/31/2025	Rural Water-Bruno Year To Date 12/31/2025	Rural Water-Colon Year To Date 12/31/2025	All Districts Year To Date 12/31/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	54,706.22	0.00	0.00	54,706.22
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	0.00	0.00	0.00	0.00
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	12,634.54	0.00	0.00	12,634.54
303961 - FEMA - Flood Funds	95,742.19	0.00	0.00	95,742.19
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	6,899.50	0.00	0.00	6,899.50
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	12,238.85	0.00	0.00	12,238.85
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 182,221.30	\$ 0.00	\$ 0.00	\$ 182,221.30
State Income				
301201 - Natural Resources WQ Fund	10,250.60	0.00	0.00	10,250.60
301202 - Decommissioned Wells	2,229.99	0.00	0.00	2,229.99
301203 - Motor Vehicle Pro-Rate	2,493.76	0.00	0.00	2,493.76
301309 - Water Sustainability Fund	18,600.00	0.00	0.00	18,600.00
301310 - Shell Creek NET	119,051.90	0.00	0.00	119,051.90
301321 - NET Grant	55,920.00	0.00	0.00	55,920.00
301325 - JEDI Funding	2,187,454.77	0.00	0.00	2,187,454.77
301900 - State Grant - NE Buffer Strip	57,884.26	0.00	0.00	57,884.26
304100 - Lake Wanahoo - Other	7,919.41	0.00	0.00	7,919.41
Total State Income	2,461,804.69	0.00	0.00	2,461,804.69
Local Income				
304105 - Education Building Rent	8,737.50	0.00	0.00	8,737.50
304112 - Dirt Sales - Wanahoo	5,234.02	0.00	0.00	5,234.02
304500 - JWMAB	7,990.50	0.00	0.00	7,990.50
Total Local Income	21,962.02	0.00	0.00	21,962.02
Rural Water Income				
304240 - Water Sales	0.00	34,939.25	25,558.25	60,497.50
304275 - Colon Hook Up Fees	0.00	0.00	3,194.20	3,194.20
304295 - Colon Sewer Fees	0.00	0.00	16,130.75	16,130.75
304261 - Other Revenue	0.00	4.47	576.20	580.67
Total Rural Water Income	0.00	34,943.72	45,459.40	80,403.12
Property Tax Income				
305100 - General Fund Property Taxes-Boone	117,666.18	0.00	0.00	117,666.18
305200 - General Fund Property Taxes-Butler	376,109.65	0.00	0.00	376,109.65
305300 - General Fund Property Taxes-Colfax	316,611.74	0.00	0.00	316,611.74
305400 - General Fund Property Taxes-Dodge	1,027,657.40	0.00	0.00	1,027,657.40
305500 - General Fund Property Taxes-Madison	49,939.90	0.00	0.00	49,939.90
305600 - General Fund Property Taxes-Platte	419,862.43	0.00	0.00	419,862.43
305700 - General Fund Property Taxes-Saunders	1,154,684.41	0.00	0.00	1,154,684.41
Total Property Tax Income	3,462,531.71	0.00	0.00	3,462,531.71
Investment Income				
311350 - Interest - NPAIT Elkhorn	3,074.53	0.00	0.00	3,074.53
311400 - Interest - NPAIT Wanahoo SRA	10,870.41	0.00	0.00	10,870.41
311500 - Interest - NPAIT NRD	55.21	0.00	0.00	55.21
311600 - Interest - STFIT NRD	28,770.59	0.00	0.00	28,770.59
311700 - Interest - UBT NRD	324.48	0.00	0.00	324.48
304350 - Colon RW Interest - NPAIT	0.00	0.00	201.90	201.90
Total Investment Income	43,095.22	0.00	201.90	43,297.12
Miscellaneous Income				
309100 - Sales - Trees	2,351.25	0.00	0.00	2,351.25
309350 - Sales - Well Permits	650.00	0.00	0.00	650.00
309360 - Sales - Sample Kits	1,970.00	0.00	0.00	1,970.00
309400 - Sales - Other	900.00	0.00	0.00	900.00
309500 - Equipment Rent	1,572.60	0.00	0.00	1,572.60
310000 - Chemigation Permits	850.00	0.00	0.00	850.00

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

	Natural Resources District Year To Date 12/31/2025	Rural Water-Bruno Year To Date 12/31/2025	Rural Water-Colon Year To Date 12/31/2025	All Districts Year To Date 12/31/2025
310100 - Check Valve Sales	297.76	0.00	0.00	297.76
310200 - Czechland Camping Fees	7,871.74	0.00	0.00	7,871.74
310201 - Wanahoo Park Permits	18,582.50	0.00	0.00	18,582.50
310202 - Lake Wanahoo Camping	76,195.10	0.00	0.00	76,195.10
313000 - Miscellaneous Income	29,561.96	0.00	0.00	29,561.96
315000 - RWD Administrative Fees	3,024.89	0.00	0.00	3,024.89
316000 - Employee/Director Reimb	161.51	0.00	0.00	161.51
Total Miscellaneous Income	143,989.31	0.00	0.00	143,989.31
Total Income	6,315,604.25	34,943.72	45,661.30	6,396,209.27
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	40.00	0.00	0.00	40.00
Total Bonds	40.00	0.00	0.00	40.00
Dues & Membership				
410202 - Dues & Membership - NACD	888.00	0.00	0.00	888.00
410203 - Dues - NARD	16,959.80	0.00	0.00	16,959.80
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	933.00	0.00	0.00	933.00
Total Dues & Membership	20,730.80	0.00	0.00	20,730.80
Fees and Licenses				
410302 - NRD Fees And Licenses	359.74	0.00	0.00	359.74
410304 - NRD Union Bank Fees	348.36	0.00	0.00	348.36
Total Fees and Licenses	708.10	0.00	0.00	708.10
Insurance				
410501 - Insurance-Auto	7,072.23	0.00	0.00	7,072.23
410502 - Insurance-Errors & Omissions	2,780.25	0.00	0.00	2,780.25
410504 - Insurance-Liability	34,438.17	0.00	0.00	34,438.17
410505 - Insurance-Property	26,748.52	0.00	0.00	26,748.52
Total Insurance	71,039.17	0.00	0.00	71,039.17
Interest Expense				
410600 - Interest Expense	0.00	0.00	417.16	417.16
Total Interest Expense	0.00	0.00	417.16	417.16
Legal Notices				
410701 - Legal Notices	892.41	0.00	0.00	892.41
Total Legal Notices	892.41	0.00	0.00	892.41
Maintenance Contracts				
410800 - Maintenance Contracts	2,599.59	0.00	0.00	2,599.59
Total Maintenance Contracts	2,599.59	0.00	0.00	2,599.59
Office Supply & Expense				
410901 - Copier Supplies	528.20	0.00	0.00	528.20
410902 - Office Supplies & Equip	1,131.11	0.00	0.00	1,131.11
410903 - Franklin Supplies	81.50	0.00	0.00	81.50
410904 - Letterhead, Envelopes & Forms	370.35	0.00	0.00	370.35
410905 - Reference Books	546.00	0.00	0.00	546.00
410906 - Office Expense - Other	23,878.56	0.00	0.00	23,878.56
Total Office Supply & Expense	26,535.72	0.00	0.00	26,535.72
Computer Supply & Expense				
411002 - Computer Consultant	9,567.25	0.00	0.00	9,567.25
411003 - Computer Repairs & Parts	259.80	0.00	0.00	259.80
411004 - Computer Software	5,116.68	0.00	0.00	5,116.68
411006 - Email	2,678.60	0.00	0.00	2,678.60
411011 - Computers & Equipment	18,080.35	0.00	0.00	18,080.35
411012 - Website Design & Hosting	6,032.00	0.00	0.00	6,032.00
Total Computer Supply & Expense	41,734.68	0.00	0.00	41,734.68
Postage				
411200 - Postage	2,260.99	0.00	0.00	2,260.99
Total Postage	2,260.99	0.00	0.00	2,260.99
Professional Services				
411301 - Prof Serv-Accounting	48,690.15	0.00	0.00	48,690.15
411304 - Prof Serv-Legal - General	8,553.00	0.00	0.00	8,553.00
411311 - Washington Expense	14,300.00	0.00	0.00	14,300.00
Total Professional Services	71,543.15	0.00	0.00	71,543.15

**Lower Platte North NRD
Statements of Activities
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	Natural Resources District Year To Date 12/31/2025	Rural Water-Bruno Year To Date 12/31/2025	Rural Water-Colon Year To Date 12/31/2025	All Districts Year To Date 12/31/2025
Rent Expense				
411400 - Rent Expense	568.44	0.00	0.00	568.44
Total Rent Expense	568.44	0.00	0.00	568.44
Support to Organizations				
411501 - Locally Lead Conservation Groups	1,250.00	0.00	0.00	1,250.00
Total Support to Organizations	1,250.00	0.00	0.00	1,250.00
Telephone Expense				
411601 - Telephone - Cellular	5,279.24	0.00	0.00	5,279.24
411602 - Local Phone & Internet	3,706.54	0.00	0.00	3,706.54
Total Telephone Expense	8,985.78	0.00	0.00	8,985.78
Utilities				
411700 - Utilities Expense	2,834.22	0.00	0.00	2,834.22
Total Utilities	2,834.22	0.00	0.00	2,834.22
Total Administration Expenses	251,723.05	0.00	417.16	252,140.21
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	1,262.41	0.00	0.00	1,262.41
420106 - Miscellaneous Education Expense	341.16	0.00	0.00	341.16
420107 - Water Testing Event	144.00	0.00	0.00	144.00
420109 - Education Outreach	2,095.96	0.00	0.00	2,095.96
Total Education	3,843.53	0.00	0.00	3,843.53
Information				
420201 - Annual Report/Viaduct	7,509.00	0.00	0.00	7,509.00
420209 - Ktic Ad	1,472.00	0.00	0.00	1,472.00
420211 - E-Ads	2,280.00	0.00	0.00	2,280.00
420212 - TV Promotion	200.00	0.00	0.00	200.00
Total Information	11,461.00	0.00	0.00	11,461.00
Scholarships and Grants				
420308 - Pollinator Program	80.87	0.00	0.00	80.87
420309 - Middle/High School Natural Resources Grant	4,500.00	0.00	0.00	4,500.00
Total Scholarships and Grants	4,580.87	0.00	0.00	4,580.87
Other				
420401 - Art Supplies	28.45	0.00	0.00	28.45
420402 - Cooperative Projects/Donations	460.87	0.00	0.00	460.87
420404 - Promotional Materials	1,284.15	0.00	0.00	1,284.15
Total Other	1,773.47	0.00	0.00	1,773.47
Total Information & Education Expenses	21,658.87	0.00	0.00	21,658.87
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	9,724.94	0.00	0.00	9,724.94
430102 - Auto & Truck R&M	15,193.89	0.00	0.00	15,193.89
Total Auto and Truck	24,918.83	0.00	0.00	24,918.83
Building Maintenance				
430201 - Bldg Maintenance	8,421.42	0.00	0.00	8,421.42
430202 - Office Cleaning	2,715.00	0.00	0.00	2,715.00
430203 - Garbage Maintenance	660.32	0.00	0.00	660.32
Total Building Maintenance	11,796.74	0.00	0.00	11,796.74
Operation and Maintenance				
430401 - Czechland & Homestead	9,228.30	0.00	0.00	9,228.30
430402 - Equipment Upkeep	3,846.54	0.00	0.00	3,846.54
430403 - Operation & Maintenance	6,492.68	0.00	0.00	6,492.68
430406 - Wanahoo Park Operation	11,018.04	0.00	0.00	11,018.04
430407 - Monitoring Wanahoo Dam	11,207.05	0.00	0.00	11,207.05
430408 - Wanahoo Rec Mgmt	36,389.55	0.00	0.00	36,389.55
430409 - Lake Wanahoo Education Building	4,118.13	0.00	0.00	4,118.13
Total Operation and Maintenance	82,300.29	0.00	0.00	82,300.29
Project Repairs				
430503 - Project Repairs - Other	14,641.66	0.00	0.00	14,641.66
Total Project Repairs	14,641.66	0.00	0.00	14,641.66
Steam Bank Stabilization				
430602 - Stream Bank - Platte/Elkhorn Rivers	4,000.00	0.00	0.00	4,000.00
Total Steam Bank Stabilization	4,000.00	0.00	0.00	4,000.00
Other				

**Lower Platte North NRD
Statements of Activities
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	Natural Resources District Year To Date 12/31/2025	Rural Water-Bruno Year To Date 12/31/2025	Rural Water-Colon Year To Date 12/31/2025	All Districts Year To Date 12/31/2025
430802 - Stock For Resale - Trees	570.50	0.00	0.00	570.50
430804 - O&M One-Call Services	21.59	0.00	0.00	21.59
Total Other	592.09	0.00	0.00	592.09
Total Operation & Maintenance	138,249.61	0.00	0.00	138,249.61
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	6,373.97	0.00	0.00	6,373.97
440102 - Director Mileage Expense	6,762.70	0.00	0.00	6,762.70
440104 - Computer Stipend	2,550.00	0.00	0.00	2,550.00
Total Director Expense	15,686.67	0.00	0.00	15,686.67
Director Per Diem				
440200 - Director Per Diem	7,280.00	0.00	0.00	7,280.00
Total Director Per Diem	7,280.00	0.00	0.00	7,280.00
Employee Benefits				
440301 - Dental Insurance	10,536.19	0.00	0.00	10,536.19
440302 - Health Insurance	180,166.08	0.00	0.00	180,166.08
440303 - Retirement Benefit - 414H	42,781.05	0.00	0.00	42,781.05
440305 - Tuition Reimbursement	6,000.00	0.00	0.00	6,000.00
440306 - Workmans Comp Benefit	11,814.48	0.00	0.00	11,814.48
440307 - Employee Benefits - Other	7.71	0.00	0.00	7.71
440309 - Flexible Spending Fee	120.00	0.00	0.00	120.00
Total Employee Benefits	251,425.51	0.00	0.00	251,425.51
Payroll Taxes				
440401 - FICA - ER	42,640.32	0.00	0.00	42,640.32
440402 - Medicare - ER	10,067.24	0.00	0.00	10,067.24
Total Payroll Taxes	52,707.56	0.00	0.00	52,707.56
Personnel Expense				
440501 - Personnel Meeting Exp	9,113.94	0.00	0.00	9,113.94
440502 - Personnel Mileage Exp	875.70	0.00	0.00	875.70
440503 - Safety Committee	142.20	0.00	0.00	142.20
440504 - Personnel Uniform Exp	767.98	0.00	0.00	767.98
Total Personnel Expense	10,899.82	0.00	0.00	10,899.82
Salaries				
440601 - Salaries - Administration	138,691.53	0.00	0.00	138,691.53
440602 - Salaries - Clerical	16,173.89	0.00	0.00	16,173.89
440603 - Employee Recognition Program	700.00	0.00	0.00	700.00
440604 - Salaries - I & E	61,134.00	0.00	0.00	61,134.00
440605 - Salaries - Op & Maint	117,775.81	0.00	0.00	117,775.81
440606 - NRCS Support	86,983.68	0.00	0.00	86,983.68
440607 - Salaries - Projects	55,851.84	0.00	0.00	55,851.84
440608 - Salaries - Water	207,028.97	0.00	0.00	207,028.97
440616 - Lake Wanhoo Park Op.	61,668.78	0.00	0.00	61,668.78
Total Salaries	746,008.50	0.00	0.00	746,008.50
Total Personnel Expenses	1,084,008.06	0.00	0.00	1,084,008.06
Projects Expenses				
Inter-Governmental				
450114 - Trails	2,000.00	0.00	0.00	2,000.00
450119 - JWMAB Dodge Co	30,618.80	0.00	0.00	30,618.80
450123 - Hazard Mitigation Update	13,765.00	0.00	0.00	13,765.00
Total Inter-Governmental	46,383.80	0.00	0.00	46,383.80
Special Projects				
450309 - SA No-Till Conf/Shell Creek	1,000.00	0.00	0.00	1,000.00
Total Special Projects	1,000.00	0.00	0.00	1,000.00
Total Projects Expenses	47,383.80	0.00	0.00	47,383.80
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	3,925.45	0.00	0.00	3,925.45
460102 - GWMP - Information & Education	449.02	0.00	0.00	449.02
460103 - GWMP - Nitrogen Classes	26.44	0.00	0.00	26.44
460104 - GWMP - Permits	75.00	0.00	0.00	75.00
460110 - Basin Wide Water Plan	5,000.00	0.00	0.00	5,000.00
Total Groundwater Management Plan	9,475.91	0.00	0.00	9,475.91
Groundwater Programs				
460201 - Decommissioned Wells	5,129.16	0.00	0.00	5,129.16
460203 - GW Levels	41.60	0.00	0.00	41.60

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

	Natural Resources District Year To Date 12/31/2025	Rural Water-Bruno Year To Date 12/31/2025	Rural Water-Colon Year To Date 12/31/2025	All Districts Year To Date 12/31/2025
460204 - GW Quality Program	7,634.63	0.00	0.00	7,634.63
460206 - Monitoring Wells	5,111.81	0.00	0.00	5,111.81
Total Groundwater Programs	17,917.20	0.00	0.00	17,917.20
Regulatory				
460301 - Chemigation	36.30	0.00	0.00	36.30
Total Regulatory	36.30	0.00	0.00	36.30
Surface Water Programs				
460403 - Stream Flow	8,425.00	0.00	0.00	8,425.00
Total Surface Water Programs	8,425.00	0.00	0.00	8,425.00
Special Projects				
460504 - ENWRA	15,000.00	0.00	0.00	15,000.00
460519 - Hydrological Study	31,000.00	0.00	0.00	31,000.00
460522 - Groundwater Management Plan Rev	27,429.25	0.00	0.00	27,429.25
Total Special Projects	73,429.25	0.00	0.00	73,429.25
Land Treatment				
450201 - Ne Buffer Strip	57,884.26	0.00	0.00	57,884.26
450803 - Shell Creek Watershed Plan 319	172,892.34	0.00	0.00	172,892.34
Total Land Treatment	230,776.60	0.00	0.00	230,776.60
Total Water Expenses	340,060.26	0.00	0.00	340,060.26
Rural Water District Expenses				
570201 - Water Purchase	0.00	13,829.17	7,738.44	21,567.61
570204 - Testing	0.00	765.00	158.00	923.00
570206 - Repair	0.00	0.00	254.69	254.69
570207 - Other Expenses	0.00	0.00	80.30	80.30
570208 - Lpnnrd Adm. Fee	0.00	1,746.97	1,277.92	3,024.89
570210 - Health/Life/Vision/LTD - ER	0.00	1,216.02	1,824.00	3,040.02
570211 - Dental - ER	0.00	130.32	195.54	325.86
570212 - 414H ER Contributions	0.00	467.34	700.97	1,168.31
570215 - ER Social Security Tax	0.00	1,095.38	949.55	2,044.93
570216 - ER Medicare Tax	0.00	161.30	222.08	383.38
570217 - Salaries	0.00	2,124.81	4,558.87	6,683.68
570219 - Fees And Licenses	0.00	61.39	92.08	153.47
570220 - Rural Water One-Call	0.00	7.55	26.93	34.48
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	1,353.88	1,353.88
570223 - Rural Water Gasoline	0.00	305.22	270.49	575.71
570224 - Rural Water Personnel Meeting	0.00	138.00	207.00	345.00
570231 - Rural Water Equipment Upkeep	0.00	21.59	65.44	87.03
570232 - Rural Water Compensated Absences	0.00	22.04	0.00	22.04
570308 - Colon Meter House Expense	0.00	0.00	638.43	638.43
570309 - Colon Sewer Collections	0.00	0.00	15,842.75	15,842.75
Total Rural Water District Expenses	0.00	22,092.10	36,457.36	58,549.46
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	434,318.84	4,067.46	8,597.40	446,983.70
908350 - Amortization Expense - Colon	0.00	0.00	25.02	25.02
Total Depreciation	434,318.84	4,067.46	8,622.42	447,008.72
Total Depreciation Expense	434,318.84	4,067.46	8,622.42	447,008.72
Total Expenses	2,317,402.49	26,159.56	45,496.94	2,389,058.99
Total Change in Net Position	\$ 3,998,201.76	\$ 8,784.16	\$ 164.36	\$ 4,007,150.28

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

	Month Ending 12/31/2025 <small>MTD Actual</small>	Year To Date 12/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Income					
Federal Income					
303206 - Wahoo Creek 319 Grant	0.00	0.00	50,000.00	(50,000.00)	0.00 %
303207 - Shell Creek 319 Grant	525.56	54,706.22	361,046.00	(306,339.78)	15.15 %
303225 - Wahoo Creek WS PL566	0.00	0.00	1,350,000.00	(1,350,000.00)	0.00 %
303960 - Hazard Mitigation - Federal	2,310.79	12,634.54	14,000.00	(1,365.46)	90.25 %
303961 - FEMA - Flood Funds	10,466.06	95,742.19	750,000.00	(654,257.81)	12.77 %
303962 - NEMA - Flood Funds	0.00	6,899.50	125,000.00	(118,100.50)	5.52 %
303963 - FEMA - 428 Funds	0.00	0.00	951,000.00	(951,000.00)	0.00 %
303964 - Federal - NRCS	0.00	12,238.85	425,000.00	(412,761.15)	2.88 %
303967 - SWP - NWQI	0.00	0.00	60,000.00	(60,000.00)	0.00 %
Total Federal Income	13,302.41	182,221.30	4,086,046.00	(3,903,824.70)	4.46 %
State Income					
301201 - Natural Resources WQ Fund	0.00	10,250.60	50,000.00	(39,749.40)	20.50 %
301202 - Decommissioned Wells	0.00	2,229.99	5,000.00	(2,770.01)	44.60 %
301203 - Motor Vehicle Pro-Rate	1,570.62	2,493.76	8,400.00	(5,906.24)	29.69 %
301309 - Water Sustainability Fund	3,000.00	18,600.00	92,000.00	(73,400.00)	20.22 %
301310 - Shell Creek NET	3,269.99	119,051.90	196,818.00	(77,766.10)	60.49 %
301321 - NET Grant	0.00	55,920.00	27,960.00	27,960.00	200.00 %
301325 - JEDI Funding	262,774.78	2,187,454.77	4,500,000.00	(2,312,545.23)	48.61 %
301900 - State Grant - NE Buffer Strip	0.00	57,884.26	62,000.00	(4,115.74)	93.36 %
304100 - Lake Wanahoo - Other	5,503.33	7,919.41	25,000.00	(17,080.59)	31.68 %
Total State Income	276,118.72	2,461,804.69	4,967,178.00	(2,505,373.31)	49.56 %
Local Income					
304105 - Education Building Rent	1,325.00	8,737.50	17,000.00	(8,262.50)	51.40 %
304112 - Dirt Sales - Wanahoo	480.51	5,234.02	7,500.00	(2,265.98)	69.79 %
304400 - Flow Meter Maint. Reimb.	0.00	0.00	500.00	(500.00)	0.00 %
304500 - JWMAB	1,200.00	7,990.50	17,223.00	(9,232.50)	46.39 %
Total Local Income	3,005.51	21,962.02	42,223.00	(20,260.98)	52.01 %
Property Tax Income					
305100 - General Fund Property Taxes-Boone	110,652.70	117,666.18	96,000.00	21,666.18	122.57 %
305200 - General Fund Property Taxes-Butler	375,878.05	376,109.65	370,000.00	6,109.65	101.65 %
305300 - General Fund Property Taxes-Colfax	316,264.09	316,611.74	318,500.00	(1,888.26)	99.41 %
305400 - General Fund Property Taxes-Dodge	1,026,928.38	1,027,657.40	1,064,000.00	(36,342.60)	96.58 %
305500 - General Fund Property Taxes-Madison	49,893.90	49,939.90	48,500.00	1,439.90	102.97 %
305600 - General Fund Property Taxes-Platte	419,602.01	419,862.43	401,000.00	18,862.43	104.70 %
305700 - General Fund Property Taxes-Saunders	1,148,899.75	1,154,684.41	1,185,000.00	(30,315.59)	97.44 %
Total Property Tax Income	3,448,118.88	3,462,531.71	3,483,000.00	(20,468.29)	99.41 %
Investment Income					
311350 - Interest - NPAIT Elkhorn	485.86	3,074.53	6,000.00	(2,925.47)	51.24 %
311400 - Interest - NPAIT Wanahoo SRA	1,581.24	10,870.41	25,000.00	(14,129.59)	43.48 %
311500 - Interest - NPAIT NRD	8.79	55.21	100.00	(44.79)	55.21 %
311600 - Interest - STFIT NRD	4,867.81	28,770.59	120,000.00	(91,229.41)	23.98 %
311700 - Interest - UBT NRD	47.04	324.48	800.00	(475.52)	40.56 %
Total Investment Income	6,990.74	43,095.22	151,900.00	(108,804.78)	28.37 %
Miscellaneous Income					
309100 - Sales - Trees	1,451.25	2,351.25	16,000.00	(13,648.75)	14.70 %
309350 - Sales - Well Permits	300.00	650.00	1,500.00	(850.00)	43.33 %

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

	Month Ending 12/31/2025	Year To Date 12/31/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
309360 - Sales - Sample Kits	0.00	1,970.00	4,000.00	(2,030.00)	49.25 %
309400 - Sales - Other	0.00	900.00	1,800.00	(900.00)	50.00 %
309500 - Equipment Rent	262.50	1,572.60	6,500.00	(4,927.40)	24.19 %
310000 - Chemigation Permits	0.00	850.00	24,000.00	(23,150.00)	3.54 %
310100 - Check Valve Sales	0.00	297.76	1,500.00	(1,202.24)	19.85 %
310200 - Czechland Camping Fees	416.37	7,871.74	13,000.00	(5,128.26)	60.55 %
310201 - Wanahoo Park Permits	1,381.50	18,582.50	65,000.00	(46,417.50)	28.59 %
310202 - Lake Wanahoo Camping	3,593.09	76,195.10	120,000.00	(43,804.90)	63.50 %
312000 - Salaries-Other NRD	0.00	0.00	104,101.00	(104,101.00)	0.00 %
313000 - Miscellaneous Income	5,138.22	29,561.96	10,000.00	19,561.96	295.62 %
315000 - RWD Administrative Fees	465.41	3,024.89	5,500.00	(2,475.11)	55.00 %
316000 - Employee/Director Reimb	(423.29)	161.51	3,000.00	(2,838.49)	5.38 %
317000 - Loss Or Gain On Sale Of Assets	0.00	0.00	50,000.00	(50,000.00)	0.00 %
318000 - Special Project Income	0.00	0.00	25,000.00	(25,000.00)	0.00 %
Total Miscellaneous Income	12,585.05	143,989.31	450,901.00	(306,911.69)	31.93 %
Total Income	3,760,121.31	6,315,604.25	13,181,248.00	(6,865,643.75)	47.91 %
Expenses					
Administration Expenses					
Bonds					
410100 - Bonds	40.00	40.00	0.00	40.00	0.00 %
Total Bonds	40.00	40.00	0.00	40.00	0.00 %
Dues & Membership					
410201 - Dues & Membership - Chamber	0.00	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	148.00	888.00	1,776.00	(888.00)	50.00 %
410203 - Dues - NARD	2,838.18	16,959.80	33,227.00	(16,267.20)	51.04 %
410204 - Dues - NWRA	0.00	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	665.00	933.00	3,200.00	(2,267.00)	29.16 %
Total Dues & Membership	3,651.18	20,730.80	40,603.00	(19,872.20)	51.06 %
Fees and Licenses					
410302 - NRD Fees And Licenses	258.49	359.74	20,000.00	(19,640.26)	1.80 %
410304 - NRD Union Bank Fees	115.64	348.36	600.00	(251.64)	58.06 %
Total Fees and Licenses	374.13	708.10	20,600.00	(19,891.90)	3.44 %
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	1,211.08	7,072.23	16,000.00	(8,927.77)	44.20 %
410502 - Insurance-Errors & Omissions	447.50	2,780.25	7,100.00	(4,319.75)	39.16 %
410504 - Insurance-Liability	5,629.79	34,438.17	71,000.00	(36,561.83)	48.50 %
410505 - Insurance-Property	4,707.17	26,748.52	50,000.00	(23,251.48)	53.50 %
Total Insurance	11,995.54	71,039.17	144,100.00	(73,060.83)	49.30 %
Legal Notices					
410701 - Legal Notices	0.00	892.41	4,000.00	(3,107.59)	22.31 %
410702 - Other Notices and Advertising	0.00	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	0.00	892.41	4,100.00	(3,207.59)	21.77 %
Maintenance Contracts					
410800 - Maintenance Contracts	481.26	2,599.59	9,000.00	(6,400.41)	28.88 %
Total Maintenance Contracts	481.26	2,599.59	9,000.00	(6,400.41)	28.88 %
Office Supply & Expense					

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

	Month Ending 12/31/2025 <small>MTD Actual</small>	Year To Date 12/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
410901 - Copier Supplies	0.00	528.20	1,000.00	(471.80)	52.82 %
410902 - Office Supplies & Equip	16.53	1,131.11	6,000.00	(4,868.89)	18.85 %
410903 - Franklin Supplies	81.50	81.50	500.00	(418.50)	16.30 %
410904 - Letterhead, Envelopes & Forms	0.00	370.35	3,500.00	(3,129.65)	10.58 %
410905 - Reference Books	0.00	546.00	1,000.00	(454.00)	54.60 %
410906 - Office Expense - Other	571.12	23,878.56	9,500.00	14,378.56	251.35 %
Total Office Supply & Expense	669.15	26,535.72	21,500.00	5,035.72	123.42 %
Computer Supply & Expense					
411002 - Computer Consultant	2,004.45	9,567.25	28,000.00	(18,432.75)	34.17 %
411003 - Computer Repairs & Parts	0.00	259.80	5,000.00	(4,740.20)	5.20 %
411004 - Computer Software	788.53	5,116.68	13,500.00	(8,383.32)	37.90 %
411005 - Computer Magazines/Video	0.00	0.00	100.00	(100.00)	0.00 %
411006 - Email	580.80	2,678.60	1,000.00	1,678.60	267.86 %
411011 - Computers & Equipment	0.00	18,080.35	16,000.00	2,080.35	113.00 %
411012 - Website Design & Hosting	1,032.00	6,032.00	5,350.00	682.00	112.75 %
Total Computer Supply & Expense	4,405.78	41,734.68	68,950.00	(27,215.32)	60.53 %
Postage					
411200 - Postage	1,009.75	2,260.99	7,000.00	(4,739.01)	32.30 %
Total Postage	1,009.75	2,260.99	7,000.00	(4,739.01)	32.30 %
Professional Services					
411301 - Prof Serv-Accounting	8,265.15	48,690.15	97,020.00	(48,329.85)	50.19 %
411302 - Prof Serv-Annual Audit	0.00	0.00	15,650.00	(15,650.00)	0.00 %
411304 - Prof Serv-Legal - General	955.00	8,553.00	15,000.00	(6,447.00)	57.02 %
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	3,600.00	(3,600.00)	0.00 %
411311 - Washington Expense	2,400.00	14,300.00	28,800.00	(14,500.00)	49.65 %
Total Professional Services	11,620.15	71,543.15	163,070.00	(91,526.85)	43.87 %
Rent Expense					
411400 - Rent Expense	284.22	568.44	1,500.00	(931.56)	37.90 %
Total Rent Expense	284.22	568.44	1,500.00	(931.56)	37.90 %
Support to Organizations					
411501 - Locally Lead Conservation Groups	0.00	1,250.00	1,500.00	(250.00)	83.33 %
411502 - R C & D Organizations	0.00	0.00	500.00	(500.00)	0.00 %
Total Support to Organizations	0.00	1,250.00	2,000.00	(750.00)	62.50 %
Telephone Expense					
411601 - Telephone - Cellular	756.25	5,279.24	12,500.00	(7,220.76)	42.23 %
411602 - Local Phone & Internet	528.87	3,706.54	9,000.00	(5,293.46)	41.18 %
Total Telephone Expense	1,285.12	8,985.78	21,500.00	(12,514.22)	41.79 %
Utilities					
411700 - Utilities Expense	1,264.58	2,834.22	12,000.00	(9,165.78)	23.62 %
Total Utilities	1,264.58	2,834.22	12,000.00	(9,165.78)	23.62 %
Total Administration Expenses	37,080.86	251,723.05	517,923.00	(266,199.95)	48.60 %
Information & Education Expenses					
Education					
420103 - Land & Range Judging Contest	0.00	1,262.41	2,000.00	(737.59)	63.12 %
420104 - Outdoor Classrooms	0.00	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	0.00	341.16	500.00	(158.84)	68.23 %
420107 - Water Testing Event	0.00	144.00	500.00	(356.00)	28.80 %
420108 - Spring Conservation Sensation	0.00	0.00	3,000.00	(3,000.00)	0.00 %

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

	Month Ending 12/31/2025 <small>MTD Actual</small>	Year To Date 12/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
420109 - Education Outreach	166.38	2,095.96	3,000.00	(904.04)	69.87 %
Total Education Information	166.38	3,843.53	11,500.00	(7,656.47)	33.42 %
420201 - Annual Report/Viaduct	0.00	7,509.00	18,000.00	(10,491.00)	41.72 %
420202 - Books And Pamphlets	0.00	0.00	800.00	(800.00)	0.00 %
420203 - Expositions And Display	0.00	0.00	2,000.00	(2,000.00)	0.00 %
420205 - Phrography, Cameras, Video	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420209 - Ktic Ad	248.00	1,472.00	8,500.00	(7,028.00)	17.32 %
420211 - E-Ads	500.00	2,280.00	0.00	2,280.00	0.00 %
420212 - TV Promotion	0.00	200.00	3,500.00	(3,300.00)	5.71 %
420213 - Promotion Videos	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Information	748.00	11,461.00	40,900.00	(29,439.00)	28.02 %
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 %
420308 - Pollinator Program	0.00	80.87	500.00	(419.13)	16.17 %
420309 - Middle/High School Natural Resources Grant	0.00	4,500.00	4,500.00	0.00	100.00 %
Total Scholarships and Grants	0.00	4,580.87	11,000.00	(6,419.13)	41.64 %
Other					
420401 - Art Supplies	28.45	28.45	250.00	(221.55)	11.38 %
420402 - Cooperative Projects/Donations	264.35	460.87	500.00	(39.13)	92.17 %
420404 - Promotional Materials	0.00	1,284.15	4,000.00	(2,715.85)	32.10 %
420405 - Recognition Banquet & Awards	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420407 - Cooperative Partnerships	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	0.00	100.00	(100.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	292.80	1,773.47	7,350.00	(5,576.53)	24.13 %
Total Information & Education Expenses	1,207.18	21,658.87	70,750.00	(49,091.13)	30.61 %
Operation & Maintenance					
Auto and Truck					
430101 - Auto & Truck Gas	1,906.47	9,724.94	22,000.00	(12,275.06)	44.20 %
430102 - Auto & Truck R&M	63.36	15,193.89	7,200.00	7,993.89	211.03 %
Total Auto and Truck	1,969.83	24,918.83	29,200.00	(4,281.17)	85.34 %
Building Maintenance					
430201 - Bldg Maintenance	3,913.51	8,421.42	3,500.00	4,921.42	240.61 %
430202 - Office Cleaning	615.00	2,715.00	6,500.00	(3,785.00)	41.77 %
430203 - Garbage Maintenance	101.72	660.32	1,400.00	(739.68)	47.17 %
Total Building Maintenance	4,630.23	11,796.74	11,400.00	396.74	103.48 %
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	389.40	9,228.30	7,000.00	2,228.30	131.83 %
430402 - Equipment Upkeep	128.19	3,846.54	12,000.00	(8,153.46)	32.05 %
430403 - Operation & Maintenance	498.14	6,492.68	100,000.00	(93,507.32)	6.49 %
430404 - Tree Supplies	0.00	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	747.15	11,018.04	60,000.00	(48,981.96)	18.36 %

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

	Month Ending 12/31/2025	Year To Date 12/31/2025	Annual Budget June 30, 2026	\$ Difference Annual Budget	Percentage Annual Budget
	MTD Actual	FYTD Actual	FY2026		
430407 - Monitoring Wanahoo Dam	0.00	11,207.05	16,000.00	(4,792.95)	70.04 %
430408 - Wanahoo Rec Mgmt	1,561.85	36,389.55	60,000.00	(23,610.45)	60.65 %
430409 - Lake Wanahoo Education Building	1,912.25	4,118.13	15,000.00	(10,881.87)	27.45 %
Total Operation and Maintenance	5,236.98	82,300.29	270,250.00	(187,949.71)	30.45 %
Project Repairs					
430503 - Project Repairs - Other	0.00	14,641.66	20,000.00	(5,358.34)	73.21 %
430504 - Rawhide Channel Maintenance	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	14,641.66	22,000.00	(7,358.34)	66.55 %
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	4,000.00	4,000.00	10,000.00	(6,000.00)	40.00 %
Total Steam Bank Stabilization	4,000.00	4,000.00	15,000.00	(11,000.00)	26.67 %
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	570.50	15,000.00	(14,429.50)	3.80 %
430803 - Lower Platte Weed Mgmt Area	0.00	0.00	60,000.00	(60,000.00)	0.00 %
430804 - O&M One-Call Services	1.64	21.59	150.00	(128.41)	14.39 %
430805 - IceJam Monitoring	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	1.64	592.09	76,650.00	(76,057.91)	0.77 %
Total Operation & Maintenance	15,838.68	138,249.61	427,500.00	(289,250.39)	32.34 %
Personnel Expenses					
Director Expense					
440101 - Director Meeting Expense	0.00	6,373.97	20,000.00	(13,626.03)	31.87 %
440102 - Director Mileage Expense	2,858.80	6,762.70	16,000.00	(9,237.30)	42.27 %
440104 - Computer Stipend	1,275.00	2,550.00	5,700.00	(3,150.00)	44.74 %
Total Director Expense	4,133.80	15,686.67	41,700.00	(26,013.33)	37.62 %
Director Per Diem					
440200 - Director Per Diem	0.00	7,280.00	30,000.00	(22,720.00)	24.27 %
Total Director Per Diem	0.00	7,280.00	30,000.00	(22,720.00)	24.27 %
Employee Benefits					
440301 - Dental Insurance	1,637.32	10,536.19	24,000.00	(13,463.81)	43.90 %
440302 - Health Insurance	25,797.71	180,166.08	385,000.00	(204,833.92)	46.80 %
440303 - Retirement Benefit - 414H	7,174.16	42,781.05	89,000.00	(46,218.95)	48.07 %
440304 - Retirement Benefit - 457 Plan	0.00	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	6,000.00	6,000.00	3,000.00	3,000.00	200.00 %
440306 - Workmans Comp Benefit	2,000.83	11,814.48	35,000.00	(23,185.52)	33.76 %
440307 - Employee Benefits - Other	(178.75)	7.71	2,500.00	(2,492.29)	0.31 %
440309 - Flexible Spending Fee	20.00	120.00	300.00	(180.00)	40.00 %
440311 - Unemployment Insurance Benefit	0.00	0.00	500.00	(500.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Employee Benefits	42,451.27	251,425.51	548,300.00	(296,874.49)	45.86 %
Payroll Taxes					
440401 - FICA - ER	9,232.59	42,640.32	83,000.00	(40,359.68)	51.37 %
440402 - Medicare - ER	2,159.24	10,067.24	19,500.00	(9,432.76)	51.63 %
Total Payroll Taxes	11,391.83	52,707.56	102,500.00	(49,792.44)	51.42 %
Personnel Expense					

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

	Month Ending 12/31/2025 <small>MTD Actual</small>	Year To Date 12/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
440501 - Personnel Meeting Exp	183.35	9,113.94	35,000.00	(25,886.06)	26.04 %
440502 - Personnel Mileage Exp	0.00	875.70	3,500.00	(2,624.30)	25.02 %
440503 - Safety Committee	0.00	142.20	1,000.00	(857.80)	14.22 %
440504 - Personnel Uniform Exp	0.00	767.98	2,500.00	(1,732.02)	30.72 %
440505 - Personnel Exp-Other	0.00	0.00	1,200.00	(1,200.00)	0.00 %
Total Personnel Expense	183.35	10,899.82	43,200.00	(32,300.18)	25.23 %
Salaries					
440601 - Salaries - Administration	32,230.23	138,691.53	276,800.00	(138,108.47)	50.11 %
440602 - Salaries - Clerical	3,761.37	16,173.89	32,800.00	(16,626.11)	49.31 %
440603 - Employee Recognition Program	700.00	700.00	1,300.00	(600.00)	53.85 %
440604 - Salaries - I & E	14,217.21	61,134.00	122,600.00	(61,466.00)	49.86 %
440605 - Salaries - Op & Maint	26,397.39	117,775.81	237,600.00	(119,824.19)	49.57 %
440606 - NRCS Support	18,006.09	86,983.68	154,000.00	(67,016.32)	56.48 %
440607 - Salaries - Projects	12,988.80	55,851.84	109,800.00	(53,948.16)	50.87 %
440608 - Salaries - Water	46,189.25	207,028.97	411,500.00	(204,471.03)	50.31 %
440616 - Lake Wanahoo Park Op.	5,781.64	61,668.78	100,000.00	(38,331.22)	61.67 %
Total Salaries	160,271.98	746,008.50	1,446,400.00	(700,391.50)	51.58 %
Total Personnel Expenses	218,432.23	1,084,008.06	2,212,100.00	(1,128,091.94)	49.00 %
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	2,000.00	15,000.00	(13,000.00)	13.33 %
450115 - Dike & Drainage Assistance	0.00	0.00	10,000.00	(10,000.00)	0.00 %
450119 - JWMA Dodge Co	0.00	30,618.80	23,000.00	7,618.80	133.13 %
450123 - Hazard Mitigation Update	0.00	13,765.00	19,000.00	(5,235.00)	72.45 %
Total Inter-Governmental	0.00	46,383.80	68,000.00	(21,616.20)	68.21 %
Special Projects					
450309 - SA No-Till Conf/Shell Creek	0.00	1,000.00	1,000.00	0.00	100.00 %
450407 - Special Projects-Saunders	0.00	0.00	500,000.00	(500,000.00)	0.00 %
Total Special Projects	0.00	1,000.00	501,000.00	(500,000.00)	0.20 %
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					
450711 - Leshara	0.00	0.00	31,000.00	(31,000.00)	0.00 %
Total Other Projects	0.00	0.00	31,000.00	(31,000.00)	0.00 %
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	8,000.00	(8,000.00)	0.00 %
Total Platte River Corridor Alliance	0.00	0.00	14,843.00	(14,843.00)	0.00 %
Total Projects Expenses	0.00	47,383.80	624,843.00	(577,459.20)	7.58 %
Water Expenses					
Groundwater Management Plan					
460101 - GWMP - Cost - Share	0.00	3,925.45	12,000.00	(8,074.55)	32.71 %
460102 - GWMP - Information & Education	0.00	449.02	1,500.00	(1,050.98)	29.93 %
460103 - GWMP - Nitrogen Classes	10.47	26.44	3,000.00	(2,973.56)	0.88 %
460104 - GWMP - Permits	0.00	75.00	100.00	(25.00)	75.00 %
460110 - Basin Wide Water Plan	833.33	5,000.00	10,000.00	(5,000.00)	50.00 %

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

	Month Ending 12/31/2025 <small>MTD Actual</small>	Year To Date 12/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
460111 - Flow Meter Maintenance	0.00	0.00	28,000.00	(28,000.00)	0.00 %
Total Groundwater Management Plan	843.80	9,475.91	54,600.00	(45,124.09)	17.36 %
Groundwater Programs					
460201 - Decommissioned Wells	3,950.62	5,129.16	20,000.00	(14,870.84)	25.65 %
460203 - GW Levels	0.00	41.60	500.00	(458.40)	8.32 %
460204 - GW Quality Program	48.00	7,634.63	15,000.00	(7,365.37)	50.90 %
460205 - Mead - NOP	0.00	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	0.00	5,111.81	10,000.00	(4,888.19)	51.12 %
460209 - Groundwater Programs Other	0.00	0.00	28,000.00	(28,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	0.00	18,000.00	(18,000.00)	0.00 %
Total Groundwater Programs	3,998.62	17,917.20	91,850.00	(73,932.80)	19.51 %
Regulatory					
460301 - Chemigation	0.00	36.30	1,000.00	(963.70)	3.63 %
460302 - Irrigation Runoff	0.00	0.00	750.00	(750.00)	0.00 %
Total Regulatory	0.00	36.30	1,750.00	(1,713.70)	2.07 %
Surface Water Programs					
460403 - Stream Flow	0.00	8,425.00	18,000.00	(9,575.00)	46.81 %
Total Surface Water Programs	0.00	8,425.00	18,000.00	(9,575.00)	46.81 %
Special Projects					
460503 - Special Projects - Other	0.00	0.00	25,000.00	(25,000.00)	0.00 %
460504 - ENWRA	2,500.00	15,000.00	30,000.00	(15,000.00)	50.00 %
460519 - Hydrological Study	5,000.00	31,000.00	152,810.00	(121,810.00)	20.29 %
460521 - Lower Platte Consortium	0.00	0.00	250.00	(250.00)	0.00 %
460522 - Groundwater Management Plan Rev	0.00	27,429.25	95,000.00	(67,570.75)	28.87 %
460600 - Source Water Protection/Wellhead Protection	0.00	0.00	120,000.00	(120,000.00)	0.00 %
Total Special Projects	7,500.00	73,429.25	423,060.00	(349,630.75)	17.36 %
Land Treatment					
450201 - Ne Buffer Strip	0.00	57,884.26	62,000.00	(4,115.74)	93.36 %
450204 - Shell Creek	0.00	0.00	20,000.00	(20,000.00)	0.00 %
450206 - Emergency Terrace Repair	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	0.00	3,000.00	(3,000.00)	0.00 %
450802 - Wahoo Creek Watershed Plan-319	0.00	0.00	83,000.00	(83,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	3,795.55	172,892.34	557,864.00	(384,971.66)	30.99 %
Total Land Treatment	3,795.55	230,776.60	755,864.00	(525,087.40)	30.53 %
Total Water Expenses	16,137.97	340,060.26	1,345,124.00	(1,005,063.74)	25.28 %
Total Expenses	288,696.92	1,883,083.65	5,198,240.00	(3,315,156.35)	36.23 %
Total Change in Net Position	3,471,424.39	4,432,520.60	7,983,008.00	(3,550,487.40)	55.52 %

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

	Month Ending 12/31/2025 <small>MTD Actual</small>	Year To Date 12/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	5,548.00	34,939.25	40,800.00	(5,860.75)	85.64 %
304261 - Other Revenue	18.58	4.47	2,000.00	(1,995.53)	0.22 %
Total Rural Water Income	5,566.58	34,943.72	42,800.00	(7,856.28)	81.64 %
Rural Water District Expenses					
570201 - Water Purchase	1,894.12	13,829.17	17,200.00	(3,370.83)	80.40 %
570204 - Testing	30.00	765.00	400.00	365.00	191.25 %
570206 - Repair	0.00	0.00	1,600.00	(1,600.00)	0.00 %
570207 - Other Expenses	0.00	0.00	600.00	(600.00)	0.00 %
570208 - Lpnnrd Adm. Fee	277.40	1,746.97	2,320.00	(573.03)	75.30 %
570210 - Health/Life/Vision/LTD - ER	202.67	1,216.02	2,600.00	(1,383.98)	46.77 %
570211 - Dental - ER	21.72	130.32	300.00	(169.68)	43.44 %
570212 - 414H ER Contributions	71.90	467.34	840.00	(372.66)	55.64 %
570215 - ER Social Security Tax	142.92	1,095.38	1,160.00	(64.62)	94.43 %
570216 - ER Medicare Tax	33.42	161.30	260.00	(98.70)	62.04 %
570217 - Salaries	776.19	2,124.81	10,000.00	(7,875.19)	21.25 %
570219 - Fees And Licenses	0.00	61.39	400.00	(338.61)	15.35 %
570220 - Rural Water One-Call	0.00	7.55	50.00	(42.45)	15.10 %
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	200.00	(200.00)	0.00 %
570222 - RW Dues And Memberships	0.00	0.00	220.00	(220.00)	0.00 %
570223 - Rural Water Gasoline	6.90	305.22	600.00	(294.78)	50.87 %
570224 - Rural Water Personnel Meeting	138.00	138.00	480.00	(342.00)	28.75 %
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	21.59	1,000.00	(978.41)	2.16 %
570232 - Rural Water Compensated Absences	0.00	22.04	400.00	(377.96)	5.51 %
Total Rural Water District Expenses	3,595.24	22,092.10	42,030.00	(19,937.90)	52.56 %
Total Change in Net Position	1,971.34	12,851.62	770.00	12,081.62	1,669.04 %

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

	Month Ending 12/31/2025 <small>MTD Actual</small>	Year To Date 12/31/2025 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	3,760.10	25,558.25	61,200.00	(35,641.75)	41.76 %
304275 - Colon Hook Up Fees	0.00	3,194.20	6,000.00	(2,805.80)	53.24 %
304295 - Colon Sewer Fees	2,674.75	16,130.75	30,000.00	(13,869.25)	53.77 %
304261 - Other Revenue	125.09	576.20	3,000.00	(2,423.80)	19.21 %
Total Rural Water Income	6,559.94	45,459.40	100,200.00	(54,740.60)	45.37 %
Investment Income					
304350 - Colon RW Interest - NPAIT	31.93	201.90	400.00	(198.10)	50.48 %
Total Investment Income	31.93	201.90	400.00	(198.10)	50.48 %
Rural Water District Expenses					
570201 - Water Purchase	937.63	7,738.44	25,800.00	(18,061.56)	29.99 %
570204 - Testing	30.00	158.00	600.00	(442.00)	26.33 %
570206 - Repair	0.00	254.69	2,400.00	(2,145.31)	10.61 %
570207 - Other Expenses	0.00	80.30	900.00	(819.70)	8.92 %
570208 - Lpnrnd Adm. Fee	188.01	1,277.92	3,480.00	(2,202.08)	36.72 %
570210 - Health/Life/Vision/LTD - ER	304.00	1,824.00	3,900.00	(2,076.00)	46.77 %
570211 - Dental - ER	32.59	195.54	450.00	(254.46)	43.45 %
570212 - 414H ER Contributions	107.84	700.97	1,260.00	(559.03)	55.63 %
570215 - ER Social Security Tax	200.18	949.55	1,740.00	(790.45)	54.57 %
570216 - ER Medicare Tax	46.82	222.08	390.00	(167.92)	56.94 %
570217 - Salaries	1,393.14	4,558.87	15,000.00	(10,441.13)	30.39 %
570219 - Fees And Licenses	0.00	92.08	600.00	(507.92)	15.35 %
570220 - Rural Water One-Call	0.00	26.93	75.00	(48.07)	35.91 %
570221 - Rural Water Hand Tools & Supplies	0.00	1,353.88	300.00	1,053.88	451.29 %
570222 - RW Dues And Memberships	0.00	0.00	330.00	(330.00)	0.00 %
570223 - Rural Water Gasoline	11.55	270.49	900.00	(629.51)	30.05 %
570224 - Rural Water Personnel Meeting	207.00	207.00	720.00	(513.00)	28.75 %
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	65.44	1,500.00	(1,434.56)	4.36 %
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	76.30	638.43	1,800.00	(1,161.57)	35.47 %
570309 - Colon Sewer Collections	2,674.75	15,842.75	33,000.00	(17,157.25)	48.01 %
570330 - Colon RW Bad Debt Expense	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	6,209.81	36,457.36	102,200.00	(65,742.64)	35.67 %
Total Change in Net Position	382.06	9,203.94	(1,600.00)	10,803.94	(575.25) %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>12/31/2025</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2026</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
Capital Improvements - Real Property				
Wahoo Creek (Olsson/Land) WC Easements - \$839,064 WC Additional Dams - \$1,287,201.49 WC Design/Legal/Flood Reduction Real Estate Svc - \$61,189.28	2,187,454.77	5,300,000.00	(3,112,545.23)	41.27%
New Office	128,720.85	350,000.00	(221,279.15)	36.78%
Building Furnishings/Infrastructure	75,430.19	160,000.00	(84,569.81)	47.14%
Cottonwood 21A	12,238.85	425,000.00	(412,761.15)	2.88%
Wanahoo FEMA Repairs (Breakwater Repairs/Spilling Basin Rehab) Breakwater Repairs - \$0 Spilling Basin Rehab - \$0 Wanahoo Repairs - \$91,090.75	91,090.75	1,000,000.00	(908,909.25)	9.11%
Wanahoo Dam Utility Improvements	0.00	15,900.00	(15,900.00)	0.00%
Wanahoo Upgrades	58,430.46	60,000.00	(1,569.54)	97.38%
Czechland Boat Ramp Light	0.00	10,000.00	(10,000.00)	0.00%
Monitoring Wells	0.00	100,000.00	(100,000.00)	0.00%
New Office Utility Extension	0.00	35,000.00	(35,000.00)	0.00%
New Office Landscaping Project	12,700.00	123,000.00	(110,300.00)	10.33%
District Wide Flood Reduction Sinking Fund	0.00	0.00	0.00	0.00%
Total Capital Improvements - Real Property	2,566,065.87	7,578,900.00	(5,012,834.13)	33.86%
Capital Outlay				
Machinery & Equipment (Grass Drill, Turbo Saw/Disc Mulcher Fuel Barrel x2, Tree Cooler)	92,776.69	124,100.00	(31,323.31)	74.76%
Auto and Trucks (Replacement Vehicle)	0.00	38,000.00	(38,000.00)	0.00%
Water Data Base (Longitude 103)	0.00	30,000.00	(30,000.00)	0.00%
RW Billing Software & Reader	0.00	10,000.00	(10,000.00)	0.00%
Other Capital Outlay - Equipment	0.00	0.00	0.00	0.00%
Total Capital Outlay	92,776.69	202,100.00	(109,323.31)	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	 4,603,830.67	 13,126,825.00	 (8,522,994.33)	 35.07%

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

January 31, 2026

HBE

CPAs & Consultants | Wealth Management





CPAs & Consultants | Wealth Management



ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of the Lower Platte North Natural Resources District, which comprise the Statements of Net Position as of January 31, 2026, and the related Statements of Activities for the month and seven 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

February XX, 2026

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

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Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 01/31/2026	Rural Water-Bruno As of 01/31/2026	Rural Water-Colon As of 01/31/2026	All Districts As of 01/31/2026
Assets				
Current Assets				
Cash and Cash Equivalents				
101000 - Change Box	0.00	60.00	90.00	150.00
101200 - Change Box - Game & Parks	150.00	0.00	0.00	150.00
101300 - Change Box - Lake Wanahoo	825.00	0.00	0.00	825.00
102001 - Cash - Union Bank	153,254.74	0.00	0.00	153,254.74
103000 - Cash - County Treasurer	242,455.46	0.00	0.00	242,455.46
104000 - Cash - Education Building Res.	13,035.00	0.00	0.00	13,035.00
111100 - Investments - NRD - NPAIT	2,729.89	0.00	0.00	2,729.89
111105 - Union Bank STFIT	1,703,702.96	0.00	0.00	1,703,702.96
Total Cash and Cash Equivalents	2,116,153.05	60.00	90.00	2,116,303.05
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	1,687,010.84	7,810.99	6,695.19	1,701,517.02
105060 - Due from Bruno Water Fund	183,302.55	0.00	0.00	183,302.55
105070 - Due from Colon Water Fund	1,425.00	0.00	0.00	1,425.00
109000 - Taxes Receivable	3,287,687.49	0.00	0.00	3,287,687.49
Total Accounts Receivable	5,159,425.88	7,810.99	6,695.19	5,173,932.06
Total Accounts Receivable, Net	5,159,425.88	7,810.99	6,695.19	5,173,932.06
Inventory				
165503 - Rural Water Inventory	0.00	6,389.25	9,583.86	15,973.11
Total Inventory	0.00	6,389.25	9,583.86	15,973.11
Prepaid Expenses				
116000 - Prepaid Expenses	166,784.04	0.00	0.00	166,784.04
Total Prepaid Expenses	166,784.04	0.00	0.00	166,784.04
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	168,128.79	0.00	0.00	168,128.79
111250 - Investments - Alliance GIS Project	8,880.26	0.00	0.00	8,880.26
111550 - Investments - Elkhorn Breakout	151,922.05	0.00	0.00	151,922.05
111600 - Investments - Wanahoo SRA	468,671.75	0.00	0.00	468,671.75
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	9,976.51	9,976.51
Total Other Current Assets	797,602.85	0.00	9,976.51	807,579.36
Total Current Assets	8,239,965.82	14,260.24	26,345.56	8,280,571.62
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	14,295,145.58	0.00	0.00	14,295,145.58
162000 - Infrastructure	33,160,552.03	0.00	0.00	33,160,552.03
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	5,952,523.23	0.00	0.00	5,952,523.23
165000 - Machinery & Equipment	166,402.67	0.00	0.00	166,402.67
165100 - Machinery & Equipment - O & M	753,970.59	0.00	0.00	753,970.59
165200 - Machinery & Equipment - Water	345,887.45	0.00	0.00	345,887.45
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 Wanahoo Equipment	66,743.35	0.00	0.00	66,743.35
167000 - Auto and Truck	394,060.97	0.00	0.00	394,060.97
169000 - Equipment	5,892.79	0.00	0.00	5,892.79
169100 - Office Equipment	103,947.58	0.00	0.00	103,947.58
169200 - Computer Equipment	87,301.47	0.00	0.00	87,301.47
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53

Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 01/31/2026	Rural Water-Bruno As of 01/31/2026	Rural Water-Colon As of 01/31/2026	All Districts As of 01/31/2026
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	340,295.00	0.00	0.00	340,295.00
169700 - GW Monitoring Equipment	129,185.43	0.00	0.00	129,185.43
Total Fixed Assets	56,656,674.42	746,667.69	1,212,841.83	58,616,183.94
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	883.40	883.40
162900 - Accum Depr - Infra. & Land Imp.	5,283,415.45	0.00	0.00	5,283,415.45
164000 - Accum Depr - Buildings	243,781.29	0.00	0.00	243,781.29
165700 - Accum Depr - Water Line	0.00	160,929.43	308,817.10	469,746.53
166000 - Accum Depr - Machinery & Equipment	728,498.13	15,150.07	22,724.86	766,373.06
168000 - Accum Depr - Auto & Truck	261,217.15	0.00	0.00	261,217.15
169550 - Accum Depr - Master DB Water	148,450.01	0.00	0.00	148,450.01
170000 - Accum Depr - Office Equipment	124,143.49	0.00	0.00	124,143.49
Total Accumulated Depreciation	6,789,505.52	176,079.50	332,425.36	7,298,010.38
Total Property and Equipment	49,867,168.90	570,588.19	880,416.47	51,318,173.56
Total Assets	\$ 58,107,134.72	\$ 584,848.43	\$ 906,762.03	\$ 59,598,745.18
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	300,440.72	1,396.31	2,140.61	303,977.64
201100 - Sewer Collections Payable	0.00	0.00	2,674.75	2,674.75
202060 - Due to General Fund	0.00	183,302.55	1,425.00	184,727.55
Total Accounts Payable	300,440.72	184,698.86	6,240.36	491,379.94
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	272.76	272.76
206001 - Accrued Compensated Absences	251,470.81	4,192.66	6,288.99	261,952.46
Total Accrued Liabilities	251,470.81	4,192.66	6,561.75	262,225.22
Other Current Liabilities				
204000 - Deposits	100.00	400.00	3,700.00	4,200.00
204500 - Deferred Income	11,095.26	0.00	0.00	11,095.26
204600 - Education Building Deposits	13,485.00	0.00	0.00	13,485.00
207300 - Sales Tax Payable	175.06	75.67	146.77	397.50
207306 - Sales Tax Payable Wanahoo	169.51	0.00	0.00	169.51
207307 - Lodging Tax Wanahoo	154.10	0.00	0.00	154.10
Total Other Current Liabilities	25,178.93	475.67	3,846.77	29,501.37
Total Current Liabilities	577,090.46	189,367.19	16,648.88	783,106.53
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	18,881.89	18,881.89
Total Long Term Note Payable	0.00	0.00	18,881.89	18,881.89
Total Long Term Liabilities	0.00	0.00	18,881.89	18,881.89
Total Liabilities	577,090.46	189,367.19	35,530.77	801,988.42
Fund Balances				
Net Assets				
Net Assets - Not Designated	48,464,341.70	385,812.72	870,459.68	49,720,614.10
Net Assets - Designated				
12 - Districtwide Flood Reduction	3,000,000.00	0.00	0.00	3,000,000.00
8 - Farm Bill Tech Assistance	125,191.00	0.00	0.00	125,191.00

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

	Natural Resources District As of 01/31/2026	Rural Water-Bruno As of 01/31/2026	Rural Water-Colon As of 01/31/2026	All Districts As of 01/31/2026
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
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>4,195,191.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,195,191.00</u>
Total Net Assets	<u>52,659,532.70</u>	<u>385,812.72</u>	<u>870,459.68</u>	<u>53,915,805.10</u>
Change in Net Position	4,870,511.56	9,668.52	771.58	4,880,951.66
Total Fund Balances	<u>57,530,044.26</u>	<u>395,481.24</u>	<u>871,231.26</u>	<u>58,796,756.76</u>
Total Liabilities and Fund Balance	<u>\$ 58,107,134.72</u>	<u>\$ 584,848.43</u>	<u>\$ 906,762.03</u>	<u>\$ 59,598,745.18</u>

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

	Natural Resources District Month Ending 01/31/2026	Rural Water-Bruno Month Ending 01/31/2026	Rural Water-Colon Month Ending 01/31/2026	All Districts Month Ending 01/31/2026
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	16,152.47	0.00	0.00	16,152.47
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	60,718.50	0.00	0.00	60,718.50
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	214.06	0.00	0.00	214.06
303961 - FEMA - Flood Funds	0.00	0.00	0.00	0.00
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	4,773.94	0.00	0.00	4,773.94
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	3,682.09	0.00	0.00	3,682.09
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 85,541.06	\$ 0.00	\$ 0.00	\$ 85,541.06
State Income				
301203 - Motor Vehicle Pro-Rate	242.02	0.00	0.00	242.02
301309 - Water Sustainability Fund	6,600.00	0.00	0.00	6,600.00
301310 - Shell Creek NET	7,614.59	0.00	0.00	7,614.59
301325 - JEDI Funding	957,116.84	0.00	0.00	957,116.84
304100 - Lake Wanahoo - Other	14,017.90	0.00	0.00	14,017.90
Total State Income	985,591.35	0.00	0.00	985,591.35
Local Income				
304105 - Education Building Rent	875.00	0.00	0.00	875.00
304112 - Dirt Sales - Wanahoo	555.63	0.00	0.00	555.63
304500 - JWMAB	4,135.50	0.00	0.00	4,135.50
Total Local Income	5,566.13	0.00	0.00	5,566.13
Rural Water Income				
304240 - Water Sales	0.00	3,304.25	3,838.95	7,143.20
304295 - Colon Sewer Fees	0.00	0.00	2,819.50	2,819.50
304261 - Other Revenue	0.00	(13.51)	49.33	35.82
Total Rural Water Income	0.00	3,290.74	6,707.78	9,998.52
Property Tax Income				
305100 - General Fund Property Taxes-Boone	12,249.32	0.00	0.00	12,249.32
305200 - General Fund Property Taxes-Butler	22,213.12	0.00	0.00	22,213.12
305300 - General Fund Property Taxes-Colfax	13,593.44	0.00	0.00	13,593.44
305400 - General Fund Property Taxes-Dodge	41,238.51	0.00	0.00	41,238.51
305500 - General Fund Property Taxes-Madison	1.12	0.00	0.00	1.12
305600 - General Fund Property Taxes-Platte	114.03	0.00	0.00	114.03
305700 - General Fund Property Taxes-Saunders	54,881.93	0.00	0.00	54,881.93
Total Property Tax Income	144,291.47	0.00	0.00	144,291.47
Investment Income				
311350 - Interest - NPAIT Elkhorn	473.17	0.00	0.00	473.17
311400 - Interest - NPAIT Wanahoo SRA	1,459.75	0.00	0.00	1,459.75
311500 - Interest - NPAIT NRD	8.45	0.00	0.00	8.45
311600 - Interest - STFIT NRD	3,175.92	0.00	0.00	3,175.92
311700 - Interest - UBT NRD	55.32	0.00	0.00	55.32
304350 - Colon RW Interest - NPAIT	0.00	0.00	31.11	31.11
Total Investment Income	5,172.61	0.00	31.11	5,203.72
Miscellaneous Income				
309350 - Sales - Well Permits	300.00	0.00	0.00	300.00
309400 - Sales - Other	75.00	0.00	0.00	75.00
309500 - Equipment Rent	1,060.30	0.00	0.00	1,060.30
310201 - Wanahoo Park Permits	3,450.50	0.00	0.00	3,450.50
310202 - Lake Wanahoo Camping	2,837.39	0.00	0.00	2,837.39
313000 - Miscellaneous Income	454.54	0.00	0.00	454.54
315000 - RWD Administrative Fees	357.16	0.00	0.00	357.16
316000 - Employee/Director Reimb	661.61	0.00	0.00	661.61
317000 - Loss Or Gain On Sale Of Assets	9,100.00	0.00	0.00	9,100.00
318000 - Special Project Income	3,000.00	0.00	0.00	3,000.00
Total Miscellaneous Income	21,296.50	0.00	0.00	21,296.50

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

	Natural Resources District Month Ending 01/31/2026	Rural Water-Bruno Month Ending 01/31/2026	Rural Water-Colon Month Ending 01/31/2026	All Districts Month Ending 01/31/2026
Total Income	1,247,459.12	3,290.74	6,738.89	1,257,488.75
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	2,838.17	0.00	0.00	2,838.17
410205 - Dues & Membership - Other	32.17	0.00	0.00	32.17
Total Dues & Membership	3,018.34	0.00	0.00	3,018.34
Fees and Licenses				
410302 - NRD Fees And Licenses	54.45	0.00	0.00	54.45
410304 - NRD Union Bank Fees	110.64	0.00	0.00	110.64
Total Fees and Licenses	165.09	0.00	0.00	165.09
Insurance				
410501 - Insurance-Auto	1,211.08	0.00	0.00	1,211.08
410502 - Insurance-Errors & Omissions	447.50	0.00	0.00	447.50
410504 - Insurance-Liability	5,629.79	0.00	0.00	5,629.79
410505 - Insurance-Property	4,707.17	0.00	0.00	4,707.17
Total Insurance	11,995.54	0.00	0.00	11,995.54
Interest Expense				
410600 - Interest Expense	0.00	0.00	68.19	68.19
Total Interest Expense	0.00	0.00	68.19	68.19
Legal Notices				
410701 - Legal Notices	71.86	0.00	0.00	71.86
Total Legal Notices	71.86	0.00	0.00	71.86
Maintenance Contracts				
410800 - Maintenance Contracts	443.05	0.00	0.00	443.05
Total Maintenance Contracts	443.05	0.00	0.00	443.05
Office Supply & Expense				
410901 - Copier Supplies	163.44	0.00	0.00	163.44
410902 - Office Supplies & Equip	204.63	0.00	0.00	204.63
410904 - Letterhead, Envelopes & Forms	18.98	0.00	0.00	18.98
410906 - Office Expense - Other	157.26	0.00	0.00	157.26
Total Office Supply & Expense	544.31	0.00	0.00	544.31
Computer Supply & Expense				
411002 - Computer Consultant	2,034.45	0.00	0.00	2,034.45
411004 - Computer Software	788.53	0.00	0.00	788.53
411006 - Email	580.80	0.00	0.00	580.80
Total Computer Supply & Expense	3,403.78	0.00	0.00	3,403.78
Professional Services				
411301 - Prof Serv-Accounting	8,085.00	0.00	0.00	8,085.00
411304 - Prof Serv-Legal - General	352.00	0.00	0.00	352.00
Total Professional Services	8,437.00	0.00	0.00	8,437.00
Rent Expense				
411400 - Rent Expense	284.22	0.00	0.00	284.22
Total Rent Expense	284.22	0.00	0.00	284.22
Telephone Expense				
411601 - Telephone - Cellular	1,081.49	0.00	0.00	1,081.49
411602 - Local Phone & Internet	577.74	0.00	0.00	577.74
Total Telephone Expense	1,659.23	0.00	0.00	1,659.23
Utilities				
411700 - Utilities Expense	1,306.53	0.00	0.00	1,306.53
Total Utilities	1,306.53	0.00	0.00	1,306.53
Total Administration Expenses	31,328.95	0.00	68.19	31,397.14
Information & Education Expenses				
Education				
420109 - Education Outreach	134.63	0.00	0.00	134.63
Total Education	134.63	0.00	0.00	134.63
Information				
420209 - Ktic Ad	248.00	0.00	0.00	248.00
420211 - E-Ads	500.00	0.00	0.00	500.00
Total Information	748.00	0.00	0.00	748.00
Scholarships and Grants				
420307 - Shell Crk Watershd Scholarship	1,000.00	0.00	0.00	1,000.00

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

	Natural Resources District Month Ending 01/31/2026	Rural Water-Bruno Month Ending 01/31/2026	Rural Water-Colon Month Ending 01/31/2026	All Districts Month Ending 01/31/2026
Total Scholarships and Grants	1,000.00	0.00	0.00	1,000.00
Other				
420407 - Cooperative Partnerships	500.00	0.00	0.00	500.00
Total Other	500.00	0.00	0.00	500.00
Total Information & Education Expenses	2,382.63	0.00	0.00	2,382.63
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	662.43	0.00	0.00	662.43
430102 - Auto & Truck R&M	1,019.82	0.00	0.00	1,019.82
Total Auto and Truck	1,682.25	0.00	0.00	1,682.25
Building Maintenance				
430201 - Bldg Maintenance	194.65	0.00	0.00	194.65
430202 - Office Cleaning	525.00	0.00	0.00	525.00
430203 - Garbage Maintenance	101.72	0.00	0.00	101.72
Total Building Maintenance	821.37	0.00	0.00	821.37
Operation and Maintenance				
430401 - Czechland & Homestead	96.08	0.00	0.00	96.08
430402 - Equipment Upkeep	633.35	0.00	0.00	633.35
430403 - Operation & Maintenance	310.78	0.00	0.00	310.78
430406 - Wanahoo Park Operation	523.08	0.00	0.00	523.08
430408 - Wanahoo Rec Mgmt	2,083.44	0.00	0.00	2,083.44
430409 - Lake Wanahoo Education Building	870.89	0.00	0.00	870.89
Total Operation and Maintenance	4,517.62	0.00	0.00	4,517.62
Other				
430804 - O&M One-Call Services	0.82	0.00	0.00	0.82
Total Other	0.82	0.00	0.00	0.82
Total Operation & Maintenance	7,022.06	0.00	0.00	7,022.06
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	2,036.90	0.00	0.00	2,036.90
Total Director Expense	2,036.90	0.00	0.00	2,036.90
Director Per Diem				
440200 - Director Per Diem	5,460.00	0.00	0.00	5,460.00
Total Director Per Diem	5,460.00	0.00	0.00	5,460.00
Employee Benefits				
440301 - Dental Insurance	1,904.43	0.00	0.00	1,904.43
440302 - Health Insurance	34,032.86	0.00	0.00	34,032.86
440303 - Retirement Benefit - 414H	10,682.27	0.00	0.00	10,682.27
440306 - Workmans Comp Benefit	2,000.83	0.00	0.00	2,000.83
440307 - Employee Benefits - Other	(30.86)	0.00	0.00	(30.86)
440309 - Flexible Spending Fee	20.00	0.00	0.00	20.00
Total Employee Benefits	48,609.53	0.00	0.00	48,609.53
Payroll Taxes				
440401 - FICA - ER	6,283.43	0.00	0.00	6,283.43
440402 - Medicare - ER	1,469.57	0.00	0.00	1,469.57
Total Payroll Taxes	7,753.00	0.00	0.00	7,753.00
Personnel Expense				
440501 - Personnel Meeting Exp	3,902.87	0.00	0.00	3,902.87
440503 - Safety Committee	150.00	0.00	0.00	150.00
440504 - Personnel Uniform Exp	409.00	0.00	0.00	409.00
Total Personnel Expense	4,461.87	0.00	0.00	4,461.87
Salaries				
440601 - Salaries - Administration	21,486.82	0.00	0.00	21,486.82
440602 - Salaries - Clerical	2,507.58	0.00	0.00	2,507.58
440604 - Salaries - I & E	9,478.14	0.00	0.00	9,478.14
440605 - Salaries - Op & Maint	17,598.26	0.00	0.00	17,598.26
440606 - NRCS Support	11,404.06	0.00	0.00	11,404.06
440607 - Salaries - Projects	8,659.20	0.00	0.00	8,659.20
440608 - Salaries - Water	32,520.10	0.00	0.00	32,520.10
440616 - Lake Wanahoo Park Op.	4,085.76	0.00	0.00	4,085.76
Total Salaries	107,739.92	0.00	0.00	107,739.92
Total Personnel Expenses	176,061.22	0.00	0.00	176,061.22
Projects Expenses				
Inter-Governmental				

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

	Natural Resources District Month Ending 01/31/2026	Rural Water-Bruno Month Ending 01/31/2026	Rural Water-Colon Month Ending 01/31/2026	All Districts Month Ending 01/31/2026
450119 - JWMAB Dodge Co	5,514.00	0.00	0.00	5,514.00
Total Inter-Governmental	5,514.00	0.00	0.00	5,514.00
Other Projects				
450711 - Leshara	13,000.00	0.00	0.00	13,000.00
Total Other Projects	13,000.00	0.00	0.00	13,000.00
Platte River Corridor Alliance				
411101 - PRCA - Administration	5,137.00	0.00	0.00	5,137.00
411129 - USGS Monitoring at Leshara	8,000.00	0.00	0.00	8,000.00
Total Platte River Corridor Alliance	13,137.00	0.00	0.00	13,137.00
Total Projects Expenses	31,651.00	0.00	0.00	31,651.00
Water Expenses				
Groundwater Management Plan				
460110 - Basin Wide Water Plan	833.33	0.00	0.00	833.33
Total Groundwater Management Plan	833.33	0.00	0.00	833.33
Groundwater Programs				
460204 - GW Quality Program	70.00	0.00	0.00	70.00
Total Groundwater Programs	70.00	0.00	0.00	70.00
Surface Water Programs				
460403 - Stream Flow	4,344.00	0.00	0.00	4,344.00
Total Surface Water Programs	4,344.00	0.00	0.00	4,344.00
Special Projects				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460519 - Hydrological Study	11,000.00	0.00	0.00	11,000.00
460522 - Groundwater Management Plan Rev	4,252.75	0.00	0.00	4,252.75
470101 - NRD Rural Water - Studies	6,000.00	0.00	0.00	6,000.00
Total Special Projects	23,752.75	0.00	0.00	23,752.75
Land Treatment				
450803 - Shell Creek Watershed Plan 319	23,767.06	0.00	0.00	23,767.06
Total Land Treatment	23,767.06	0.00	0.00	23,767.06
Total Water Expenses	52,767.14	0.00	0.00	52,767.14
Rural Water District Expenses				
570201 - Water Purchase	0.00	1,260.25	775.49	2,035.74
570204 - Testing	0.00	15.00	15.00	30.00
570208 - Lpnnrd Adm. Fee	0.00	165.21	191.95	357.16
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	107.84	161.77	269.61
570215 - ER Social Security Tax	0.00	146.06	188.19	334.25
570216 - ER Medicare Tax	0.00	34.16	44.01	78.17
570217 - Salaries	0.00	(301.56)	46.05	(255.51)
570219 - Fees And Licenses	0.00	17.12	25.69	42.81
570224 - Rural Water Personnel Meeting	0.00	60.00	90.00	150.00
570308 - Colon Meter House Expense	0.00	0.00	76.92	76.92
570309 - Colon Sewer Collections	0.00	0.00	2,674.75	2,674.75
Total Rural Water District Expenses	0.00	1,728.47	4,626.41	6,354.88
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	73,936.32	677.91	1,432.90	76,047.13
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	73,936.32	677.91	1,437.07	76,051.30
Total Depreciation Expense	73,936.32	677.91	1,437.07	76,051.30
Total Expenses	375,149.32	2,406.38	6,131.67	383,687.37
Total Change in Net Position	\$ 872,309.80	\$ 884.36	\$ 607.22	\$ 873,801.38

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

	Natural Resources District Year To Date 01/31/2026	Rural Water-Bruno Year To Date 01/31/2026	Rural Water-Colon Year To Date 01/31/2026	All Districts Year To Date 01/31/2026
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	70,858.69	0.00	0.00	70,858.69
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	60,718.50	0.00	0.00	60,718.50
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	12,848.60	0.00	0.00	12,848.60
303961 - FEMA - Flood Funds	95,742.19	0.00	0.00	95,742.19
303966 - FEMA - Hazard Mitigation Plan Update	0.00	0.00	0.00	0.00
303962 - NEMA - Flood Funds	11,673.44	0.00	0.00	11,673.44
303963 - FEMA - 428 Funds	0.00	0.00	0.00	0.00
303964 - Federal - NRCS	15,920.94	0.00	0.00	15,920.94
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
303967 - SWP - NWQI	0.00	0.00	0.00	0.00
Total Federal Income	\$ 267,762.36	\$ 0.00	\$ 0.00	\$ 267,762.36
State Income				
301201 - Natural Resources WQ Fund	10,250.60	0.00	0.00	10,250.60
301202 - Decommissioned Wells	2,229.99	0.00	0.00	2,229.99
301203 - Motor Vehicle Pro-Rate	2,735.78	0.00	0.00	2,735.78
301309 - Water Sustainability Fund	25,200.00	0.00	0.00	25,200.00
301310 - Shell Creek NET	126,666.49	0.00	0.00	126,666.49
301321 - NET Grant	55,920.00	0.00	0.00	55,920.00
301325 - JEDI Funding	3,144,571.61	0.00	0.00	3,144,571.61
301900 - State Grant - NE Buffer Strip	57,884.26	0.00	0.00	57,884.26
304100 - Lake Wanahoo - Other	21,937.31	0.00	0.00	21,937.31
Total State Income	3,447,396.04	0.00	0.00	3,447,396.04
Local Income				
304105 - Education Building Rent	9,612.50	0.00	0.00	9,612.50
304112 - Dirt Sales - Wanahoo	5,789.65	0.00	0.00	5,789.65
304500 - JWMAB	12,126.00	0.00	0.00	12,126.00
Total Local Income	27,528.15	0.00	0.00	27,528.15
Rural Water Income				
304240 - Water Sales	0.00	38,243.50	29,397.20	67,640.70
304275 - Colon Hook Up Fees	0.00	0.00	3,194.20	3,194.20
304295 - Colon Sewer Fees	0.00	0.00	18,950.25	18,950.25
304261 - Other Revenue	0.00	(9.04)	625.53	616.49
Total Rural Water Income	0.00	38,234.46	52,167.18	90,401.64
Property Tax Income				
305100 - General Fund Property Taxes-Boone	129,915.50	0.00	0.00	129,915.50
305200 - General Fund Property Taxes-Butler	398,322.77	0.00	0.00	398,322.77
305300 - General Fund Property Taxes-Coffax	330,205.18	0.00	0.00	330,205.18
305400 - General Fund Property Taxes-Dodge	1,068,895.91	0.00	0.00	1,068,895.91
305500 - General Fund Property Taxes-Madison	49,941.02	0.00	0.00	49,941.02
305600 - General Fund Property Taxes-Platte	419,976.46	0.00	0.00	419,976.46
305700 - General Fund Property Taxes-Saunders	1,209,566.34	0.00	0.00	1,209,566.34
Total Property Tax Income	3,606,823.18	0.00	0.00	3,606,823.18
Investment Income				
311350 - Interest - NPAIT Elkhorn	3,547.70	0.00	0.00	3,547.70
311400 - Interest - NPAIT Wanahoo SRA	12,330.16	0.00	0.00	12,330.16
311500 - Interest - NPAIT NRD	63.66	0.00	0.00	63.66
311600 - Interest - STFIT NRD	31,946.51	0.00	0.00	31,946.51
311700 - Interest - UBT NRD	379.80	0.00	0.00	379.80
304350 - Colon RW Interest - NPAIT	0.00	0.00	233.01	233.01
Total Investment Income	48,267.83	0.00	233.01	48,500.84
Miscellaneous Income				
309100 - Sales - Trees	2,351.25	0.00	0.00	2,351.25
309350 - Sales - Well Permits	950.00	0.00	0.00	950.00
309360 - Sales - Sample Kits	1,970.00	0.00	0.00	1,970.00
309400 - Sales - Other	975.00	0.00	0.00	975.00
309500 - Equipment Rent	2,632.90	0.00	0.00	2,632.90
310000 - Chemigation Permits	850.00	0.00	0.00	850.00

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

	Natural Resources District Year To Date 01/31/2026	Rural Water-Bruno Year To Date 01/31/2026	Rural Water-Colon Year To Date 01/31/2026	All Districts Year To Date 01/31/2026
310100 - Check Valve Sales	297.76	0.00	0.00	297.76
310200 - Czechland Camping Fees	7,871.74	0.00	0.00	7,871.74
310201 - Wanahoo Park Permits	22,033.00	0.00	0.00	22,033.00
310202 - Lake Wanahoo Camping	79,032.49	0.00	0.00	79,032.49
313000 - Miscellaneous Income	30,016.50	0.00	0.00	30,016.50
315000 - RWD Administrative Fees	3,382.05	0.00	0.00	3,382.05
316000 - Employee/Director Reimb	823.12	0.00	0.00	823.12
317000 - Loss Or Gain On Sale Of Assets	9,100.00	0.00	0.00	9,100.00
318000 - Special Project Income	3,000.00	0.00	0.00	3,000.00
Total Miscellaneous Income	165,285.81	0.00	0.00	165,285.81
Total Income	7,563,063.37	38,234.46	52,400.19	7,653,698.02
Expenses				
Administration Expenses				
Bonds				
410100 - Bonds	40.00	0.00	0.00	40.00
Total Bonds	40.00	0.00	0.00	40.00
Dues & Membership				
410202 - Dues & Membership - NACD	1,036.00	0.00	0.00	1,036.00
410203 - Dues - NARD	19,797.97	0.00	0.00	19,797.97
410204 - Dues - NWRRA	1,950.00	0.00	0.00	1,950.00
410205 - Dues & Membership - Other	965.17	0.00	0.00	965.17
Total Dues & Membership	23,749.14	0.00	0.00	23,749.14
Fees and Licenses				
410302 - NRD Fees And Licenses	414.19	0.00	0.00	414.19
410304 - NRD Union Bank Fees	459.00	0.00	0.00	459.00
Total Fees and Licenses	873.19	0.00	0.00	873.19
Insurance				
410501 - Insurance-Auto	8,283.31	0.00	0.00	8,283.31
410502 - Insurance-Errors & Omissions	3,227.75	0.00	0.00	3,227.75
410504 - Insurance-Liability	40,067.96	0.00	0.00	40,067.96
410505 - Insurance-Property	31,455.69	0.00	0.00	31,455.69
Total Insurance	83,034.71	0.00	0.00	83,034.71
Interest Expense				
410600 - Interest Expense	0.00	0.00	485.35	485.35
Total Interest Expense	0.00	0.00	485.35	485.35
Legal Notices				
410701 - Legal Notices	964.27	0.00	0.00	964.27
Total Legal Notices	964.27	0.00	0.00	964.27
Maintenance Contracts				
410800 - Maintenance Contracts	3,042.64	0.00	0.00	3,042.64
Total Maintenance Contracts	3,042.64	0.00	0.00	3,042.64
Office Supply & Expense				
410901 - Copier Supplies	691.64	0.00	0.00	691.64
410902 - Office Supplies & Equip	1,335.74	0.00	0.00	1,335.74
410903 - Franklin Supplies	81.50	0.00	0.00	81.50
410904 - Letterhead, Envelopes & Forms	389.33	0.00	0.00	389.33
410905 - Reference Books	546.00	0.00	0.00	546.00
410906 - Office Expense - Other	24,035.82	0.00	0.00	24,035.82
Total Office Supply & Expense	27,080.03	0.00	0.00	27,080.03
Computer Supply & Expense				
411002 - Computer Consultant	11,601.70	0.00	0.00	11,601.70
411003 - Computer Repairs & Parts	259.80	0.00	0.00	259.80
411004 - Computer Software	5,905.21	0.00	0.00	5,905.21
411006 - Email	3,259.40	0.00	0.00	3,259.40
411011 - Computers & Equipment	18,080.35	0.00	0.00	18,080.35
411012 - Website Design & Hosting	6,032.00	0.00	0.00	6,032.00
Total Computer Supply & Expense	45,138.46	0.00	0.00	45,138.46
Postage				
411200 - Postage	2,260.99	0.00	0.00	2,260.99
Total Postage	2,260.99	0.00	0.00	2,260.99
Professional Services				
411301 - Prof Serv-Accounting	56,775.15	0.00	0.00	56,775.15
411304 - Prof Serv-Legal - General	8,905.00	0.00	0.00	8,905.00
411311 - Washington Expense	14,300.00	0.00	0.00	14,300.00

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

	Natural Resources District Year To Date 01/31/2026	Rural Water-Bruno Year To Date 01/31/2026	Rural Water-Colon Year To Date 01/31/2026	All Districts Year To Date 01/31/2026
Total Professional Services	79,980.15	0.00	0.00	79,980.15
Rent Expense				
411400 - Rent Expense	852.66	0.00	0.00	852.66
Total Rent Expense	852.66	0.00	0.00	852.66
Support to Organizations				
411501 - Locally Lead Conservation Groups	1,250.00	0.00	0.00	1,250.00
Total Support to Organizations	1,250.00	0.00	0.00	1,250.00
Telephone Expense				
411601 - Telephone - Cellular	6,360.73	0.00	0.00	6,360.73
411602 - Local Phone & Internet	4,284.28	0.00	0.00	4,284.28
Total Telephone Expense	10,645.01	0.00	0.00	10,645.01
Utilities				
411700 - Utilities Expense	4,140.75	0.00	0.00	4,140.75
Total Utilities	4,140.75	0.00	0.00	4,140.75
Total Administration Expenses	283,052.00	0.00	485.35	283,537.35
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	1,262.41	0.00	0.00	1,262.41
420106 - Miscellaneous Education Expense	341.16	0.00	0.00	341.16
420107 - Water Testing Event	144.00	0.00	0.00	144.00
420109 - Education Outreach	2,230.59	0.00	0.00	2,230.59
Total Education	3,978.16	0.00	0.00	3,978.16
Information				
420201 - Annual Report/Viaduct	7,509.00	0.00	0.00	7,509.00
420209 - Ktic Ad	1,720.00	0.00	0.00	1,720.00
420211 - E-Ads	2,780.00	0.00	0.00	2,780.00
420212 - TV Promotion	200.00	0.00	0.00	200.00
Total Information	12,209.00	0.00	0.00	12,209.00
Scholarships and Grants				
420307 - Shell Crk Watershd Scholarship	1,000.00	0.00	0.00	1,000.00
420308 - Pollinator Program	80.87	0.00	0.00	80.87
420309 - Middle/High School Natural Resources Grant	4,500.00	0.00	0.00	4,500.00
Total Scholarships and Grants	5,580.87	0.00	0.00	5,580.87
Other				
420401 - Art Supplies	28.45	0.00	0.00	28.45
420402 - Cooperative Projects/Donations	460.87	0.00	0.00	460.87
420404 - Promotional Materials	1,284.15	0.00	0.00	1,284.15
420407 - Cooperative Partnerships	500.00	0.00	0.00	500.00
Total Other	2,273.47	0.00	0.00	2,273.47
Total Information & Education Expenses	24,041.50	0.00	0.00	24,041.50
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	10,387.37	0.00	0.00	10,387.37
430102 - Auto & Truck R&M	16,213.71	0.00	0.00	16,213.71
Total Auto and Truck	26,601.08	0.00	0.00	26,601.08
Building Maintenance				
430201 - Bldg Maintenance	8,616.07	0.00	0.00	8,616.07
430202 - Office Cleaning	3,240.00	0.00	0.00	3,240.00
430203 - Garbage Maintenance	762.04	0.00	0.00	762.04
Total Building Maintenance	12,618.11	0.00	0.00	12,618.11
Operation and Maintenance				
430401 - Czechland & Homestead	9,324.38	0.00	0.00	9,324.38
430402 - Equipment Upkeep	4,479.89	0.00	0.00	4,479.89
430403 - Operation & Maintenance	6,803.46	0.00	0.00	6,803.46
430406 - Wanahoo Park Operation	11,541.12	0.00	0.00	11,541.12
430407 - Monitoring Wanahoo Dam	11,207.05	0.00	0.00	11,207.05
430408 - Wanahoo Rec Mgmt	38,472.99	0.00	0.00	38,472.99
430409 - Lake Wanahoo Education Building	4,989.02	0.00	0.00	4,989.02
Total Operation and Maintenance	86,817.91	0.00	0.00	86,817.91
Project Repairs				
430503 - Project Repairs - Other	14,641.66	0.00	0.00	14,641.66
Total Project Repairs	14,641.66	0.00	0.00	14,641.66
Steam Bank Stabilization				

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

	Natural Resources District Year To Date 01/31/2026	Rural Water-Bruno Year To Date 01/31/2026	Rural Water-Colon Year To Date 01/31/2026	All Districts Year To Date 01/31/2026
430602 - Stream Bank - Platte/Elkhorn Rivers	4,000.00	0.00	0.00	4,000.00
Total Steam Bank Stabilization	4,000.00	0.00	0.00	4,000.00
Other				
430802 - Stock For Resale - Trees	570.50	0.00	0.00	570.50
430804 - O&M One-Call Services	22.41	0.00	0.00	22.41
Total Other	592.91	0.00	0.00	592.91
Total Operation & Maintenance	145,271.67	0.00	0.00	145,271.67
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	8,410.87	0.00	0.00	8,410.87
440102 - Director Mileage Expense	6,762.70	0.00	0.00	6,762.70
440104 - Computer Stipend	2,550.00	0.00	0.00	2,550.00
Total Director Expense	17,723.57	0.00	0.00	17,723.57
Director Per Diem				
440200 - Director Per Diem	12,740.00	0.00	0.00	12,740.00
Total Director Per Diem	12,740.00	0.00	0.00	12,740.00
Employee Benefits				
440301 - Dental Insurance	12,440.62	0.00	0.00	12,440.62
440302 - Health Insurance	214,198.94	0.00	0.00	214,198.94
440303 - Retirement Benefit - 414H	53,463.32	0.00	0.00	53,463.32
440305 - Tuition Reimbursement	6,000.00	0.00	0.00	6,000.00
440306 - Workmans Comp Benefit	13,815.31	0.00	0.00	13,815.31
440307 - Employee Benefits - Other	(23.15)	0.00	0.00	(23.15)
440309 - Flexible Spending Fee	140.00	0.00	0.00	140.00
Total Employee Benefits	300,035.04	0.00	0.00	300,035.04
Payroll Taxes				
440401 - FICA - ER	48,923.75	0.00	0.00	48,923.75
440402 - Medicare - ER	11,536.81	0.00	0.00	11,536.81
Total Payroll Taxes	60,460.56	0.00	0.00	60,460.56
Personnel Expense				
440501 - Personnel Meeting Exp	13,016.81	0.00	0.00	13,016.81
440502 - Personnel Mileage Exp	875.70	0.00	0.00	875.70
440503 - Safety Committee	292.20	0.00	0.00	292.20
440504 - Personnel Uniform Exp	1,176.98	0.00	0.00	1,176.98
Total Personnel Expense	15,361.69	0.00	0.00	15,361.69
Salaries				
440601 - Salaries - Administration	160,178.35	0.00	0.00	160,178.35
440602 - Salaries - Clerical	18,681.47	0.00	0.00	18,681.47
440603 - Employee Recognition Program	700.00	0.00	0.00	700.00
440604 - Salaries - I & E	70,612.14	0.00	0.00	70,612.14
440605 - Salaries - Op & Maint	135,374.07	0.00	0.00	135,374.07
440606 - NRCS Support	98,387.74	0.00	0.00	98,387.74
440607 - Salaries - Projects	64,511.04	0.00	0.00	64,511.04
440608 - Salaries - Water	239,549.07	0.00	0.00	239,549.07
440616 - Lake Wanhoo Park Op.	65,754.54	0.00	0.00	65,754.54
Total Salaries	853,748.42	0.00	0.00	853,748.42
Total Personnel Expenses	1,260,069.28	0.00	0.00	1,260,069.28
Projects Expenses				
Inter-Governmental				
450114 - Trails	2,000.00	0.00	0.00	2,000.00
450119 - JWMAB Dodge Co	36,132.80	0.00	0.00	36,132.80
450123 - Hazard Mitigation Update	13,765.00	0.00	0.00	13,765.00
Total Inter-Governmental	51,897.80	0.00	0.00	51,897.80
Special Projects				
450309 - SA No-Till Conf/Shell Creek	1,000.00	0.00	0.00	1,000.00
Total Special Projects	1,000.00	0.00	0.00	1,000.00
Other Projects				
450711 - Leshara	13,000.00	0.00	0.00	13,000.00
Total Other Projects	13,000.00	0.00	0.00	13,000.00
Platte River Corridor Alliance				
411101 - PRCA - Administration	5,137.00	0.00	0.00	5,137.00
411129 - USGS Monitoring at Leshara	8,000.00	0.00	0.00	8,000.00
Total Platte River Corridor Alliance	13,137.00	0.00	0.00	13,137.00
Total Projects Expenses	79,034.80	0.00	0.00	79,034.80

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

	Natural Resources District Year To Date 01/31/2026	Rural Water-Bruno Year To Date 01/31/2026	Rural Water-Colon Year To Date 01/31/2026	All Districts Year To Date 01/31/2026
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	3,925.45	0.00	0.00	3,925.45
460102 - GWMP - Information & Education	449.02	0.00	0.00	449.02
460103 - GWMP - Nitrogen Classes	26.44	0.00	0.00	26.44
460104 - GWMP - Permits	75.00	0.00	0.00	75.00
460110 - Basin Wide Water Plan	5,833.33	0.00	0.00	5,833.33
Total Groundwater Management Plan	10,309.24	0.00	0.00	10,309.24
Groundwater Programs				
460201 - Decommissioned Wells	5,129.16	0.00	0.00	5,129.16
460203 - GW Levels	41.60	0.00	0.00	41.60
460204 - GW Quality Program	7,704.63	0.00	0.00	7,704.63
460206 - Monitoring Wells	5,111.81	0.00	0.00	5,111.81
Total Groundwater Programs	17,987.20	0.00	0.00	17,987.20
Regulatory				
460301 - Chemigation	36.30	0.00	0.00	36.30
Total Regulatory	36.30	0.00	0.00	36.30
Surface Water Programs				
460403 - Stream Flow	12,769.00	0.00	0.00	12,769.00
Total Surface Water Programs	12,769.00	0.00	0.00	12,769.00
Special Projects				
460504 - ENWRA	17,500.00	0.00	0.00	17,500.00
460519 - Hydrological Study	42,000.00	0.00	0.00	42,000.00
460522 - Groundwater Management Plan Rev	31,682.00	0.00	0.00	31,682.00
470101 - NRD Rural Water - Studies	6,000.00	0.00	0.00	6,000.00
Total Special Projects	97,182.00	0.00	0.00	97,182.00
Land Treatment				
450201 - Ne Buffer Strip	57,884.26	0.00	0.00	57,884.26
450803 - Shell Creek Watershed Plan 319	196,659.40	0.00	0.00	196,659.40
Total Land Treatment	254,543.66	0.00	0.00	254,543.66
Total Water Expenses	392,827.40	0.00	0.00	392,827.40
Rural Water District Expenses				
570201 - Water Purchase	0.00	15,089.42	8,513.93	23,603.35
570204 - Testing	0.00	780.00	173.00	953.00
570206 - Repair	0.00	0.00	254.69	254.69
570207 - Other Expenses	0.00	0.00	80.30	80.30
570208 - Lpnnrd Adm. Fee	0.00	1,912.18	1,469.87	3,382.05
570210 - Health/Life/Vision/LTD - ER	0.00	1,418.69	2,128.00	3,546.69
570211 - Dental - ER	0.00	152.04	228.13	380.17
570212 - 414H ER Contributions	0.00	575.18	862.74	1,437.92
570215 - ER Social Security Tax	0.00	1,241.44	1,137.74	2,379.18
570216 - ER Medicare Tax	0.00	195.46	266.09	461.55
570217 - Salaries	0.00	1,823.25	4,604.92	6,428.17
570219 - Fees And Licenses	0.00	78.51	117.77	196.28
570220 - Rural Water One-Call	0.00	7.55	26.93	34.48
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	1,353.88	1,353.88
570223 - Rural Water Gasoline	0.00	305.22	270.49	575.71
570224 - Rural Water Personnel Meeting	0.00	198.00	297.00	495.00
570231 - Rural Water Equipment Upkeep	0.00	21.59	65.44	87.03
570232 - Rural Water Compensated Absences	0.00	22.04	0.00	22.04
570308 - Colon Meter House Expense	0.00	0.00	715.35	715.35
570309 - Colon Sewer Collections	0.00	0.00	18,517.50	18,517.50
Total Rural Water District Expenses	0.00	23,820.57	41,083.77	64,904.34
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	508,255.16	4,745.37	10,030.30	523,030.83
908350 - Amortization Expense - Colon	0.00	0.00	29.19	29.19
Total Depreciation	508,255.16	4,745.37	10,059.49	523,060.02
Total Depreciation Expense	508,255.16	4,745.37	10,059.49	523,060.02
Total Expenses	2,692,551.81	28,565.94	51,628.61	2,772,746.36
Total Change in Net Position	\$ 4,870,511.56	\$ 9,668.52	\$ 771.58	\$ 4,880,951.66

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

	Month Ending 01/31/2026 <small>MTD Actual</small>	Year To Date 01/31/2026 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Income					
Federal Income					
303206 - Wahoo Creek 319 Grant	0.00	0.00	50,000.00	(50,000.00)	0.00 %
303207 - Shell Creek 319 Grant	16,152.47	70,858.69	361,046.00	(290,187.31)	19.63 %
303225 - Wahoo Creek WS PL566	60,718.50	60,718.50	1,350,000.00	(1,289,281.50)	4.50 %
303960 - Hazard Mitigation - Federal	214.06	12,848.60	14,000.00	(1,151.40)	91.78 %
303961 - FEMA - Flood Funds	0.00	95,742.19	750,000.00	(654,257.81)	12.77 %
303962 - NEMA - Flood Funds	4,773.94	11,673.44	125,000.00	(113,326.56)	9.34 %
303963 - FEMA - 428 Funds	0.00	0.00	951,000.00	(951,000.00)	0.00 %
303964 - Federal - NRCS	3,682.09	15,920.94	425,000.00	(409,079.06)	3.75 %
303967 - SWP - NWQI	0.00	0.00	60,000.00	(60,000.00)	0.00 %
Total Federal Income	85,541.06	267,762.36	4,086,046.00	(3,818,283.64)	6.55 %
State Income					
301201 - Natural Resources WQ Fund	0.00	10,250.60	50,000.00	(39,749.40)	20.50 %
301202 - Decommissioned Wells	0.00	2,229.99	5,000.00	(2,770.01)	44.60 %
301203 - Motor Vehicle Pro-Rate	242.02	2,735.78	8,400.00	(5,664.22)	32.57 %
301309 - Water Sustainability Fund	6,600.00	25,200.00	92,000.00	(66,800.00)	27.39 %
301310 - Shell Creek NET	7,614.59	126,666.49	196,818.00	(70,151.51)	64.36 %
301321 - NET Grant	0.00	55,920.00	27,960.00	27,960.00	200.00 %
301325 - JEDI Funding	957,116.84	3,144,571.61	4,500,000.00	(1,355,428.39)	69.88 %
301900 - State Grant - NE Buffer Strip	0.00	57,884.26	62,000.00	(4,115.74)	93.36 %
304100 - Lake Wanahoo - Other	14,017.90	21,937.31	25,000.00	(3,062.69)	87.75 %
Total State Income	985,591.35	3,447,396.04	4,967,178.00	(1,519,781.96)	69.40 %
Local Income					
304105 - Education Building Rent	875.00	9,612.50	17,000.00	(7,387.50)	56.54 %
304112 - Dirt Sales - Wanahoo	555.63	5,789.65	7,500.00	(1,710.35)	77.20 %
304400 - Flow Meter Maint. Reimb.	0.00	0.00	500.00	(500.00)	0.00 %
304500 - JWMAB	4,135.50	12,126.00	17,223.00	(5,097.00)	70.41 %
Total Local Income	5,566.13	27,528.15	42,223.00	(14,694.85)	65.20 %
Property Tax Income					
305100 - General Fund Property Taxes-Boone	12,249.32	129,915.50	96,000.00	33,915.50	135.33 %
305200 - General Fund Property Taxes-Butler	22,213.12	398,322.77	370,000.00	28,322.77	107.65 %
305300 - General Fund Property Taxes-Colfax	13,593.44	330,205.18	318,500.00	11,705.18	103.68 %
305400 - General Fund Property Taxes-Dodge	41,238.51	1,068,895.91	1,064,000.00	4,895.91	100.46 %
305500 - General Fund Property Taxes-Madison	1.12	49,941.02	48,500.00	1,441.02	102.97 %
305600 - General Fund Property Taxes-Platte	114.03	419,976.46	401,000.00	18,976.46	104.73 %
305700 - General Fund Property Taxes-Saunders	54,881.93	1,209,566.34	1,185,000.00	24,566.34	102.07 %
Total Property Tax Income	144,291.47	3,606,823.18	3,483,000.00	123,823.18	103.56 %
Investment Income					
311350 - Interest - NPAIT Elkhorn	473.17	3,547.70	6,000.00	(2,452.30)	59.13 %
311400 - Interest - NPAIT Wanahoo SRA	1,459.75	12,330.16	25,000.00	(12,669.84)	49.32 %
311500 - Interest - NPAIT NRD	8.45	63.66	100.00	(36.34)	63.66 %
311600 - Interest - STFIT NRD	3,175.92	31,946.51	120,000.00	(88,053.49)	26.62 %
311700 - Interest - UBT NRD	55.32	379.80	800.00	(420.20)	47.48 %
Total Investment Income	5,172.61	48,267.83	151,900.00	(103,632.17)	31.78 %
Miscellaneous Income					
309100 - Sales - Trees	0.00	2,351.25	16,000.00	(13,648.75)	14.70 %
309350 - Sales - Well Permits	300.00	950.00	1,500.00	(550.00)	63.33 %

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

	Month Ending 01/31/2026 <small>MTD Actual</small>	Year To Date 01/31/2026 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
309360 - Sales - Sample Kits	0.00	1,970.00	4,000.00	(2,030.00)	49.25 %
309400 - Sales - Other	75.00	975.00	1,800.00	(825.00)	54.17 %
309500 - Equipment Rent	1,060.30	2,632.90	6,500.00	(3,867.10)	40.51 %
310000 - Chemigation Permits	0.00	850.00	24,000.00	(23,150.00)	3.54 %
310100 - Check Valve Sales	0.00	297.76	1,500.00	(1,202.24)	19.85 %
310200 - Czechland Camping Fees	0.00	7,871.74	13,000.00	(5,128.26)	60.55 %
310201 - Wanahoo Park Permits	3,450.50	22,033.00	65,000.00	(42,967.00)	33.90 %
310202 - Lake Wanahoo Camping	2,837.39	79,032.49	120,000.00	(40,967.51)	65.86 %
312000 - Salaries-Other NRD	0.00	0.00	104,101.00	(104,101.00)	0.00 %
313000 - Miscellaneous Income	454.54	30,016.50	10,000.00	20,016.50	300.17 %
315000 - RWD Administrative Fees	357.16	3,382.05	5,500.00	(2,117.95)	61.49 %
316000 - Employee/Director Reimb	661.61	823.12	3,000.00	(2,176.88)	27.44 %
317000 - Loss Or Gain On Sale Of Assets	9,100.00	9,100.00	50,000.00	(40,900.00)	18.20 %
318000 - Special Project Income	3,000.00	3,000.00	25,000.00	(22,000.00)	12.00 %
Total Miscellaneous Income	21,296.50	165,285.81	450,901.00	(285,615.19)	36.66 %
Total Income	1,247,459.12	7,563,063.37	13,181,248.00	(5,618,184.63)	57.38 %
Expenses					
Administration Expenses					
Bonds					
410100 - Bonds	0.00	40.00	0.00	40.00	0.00 %
Total Bonds	0.00	40.00	0.00	40.00	0.00 %
Dues & Membership					
410201 - Dues & Membership - Chamber	0.00	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	148.00	1,036.00	1,776.00	(740.00)	58.33 %
410203 - Dues - NARD	2,838.17	19,797.97	33,227.00	(13,429.03)	59.58 %
410204 - Dues - NWRA	0.00	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	32.17	965.17	3,200.00	(2,234.83)	30.16 %
Total Dues & Membership	3,018.34	23,749.14	40,603.00	(16,853.86)	58.49 %
Fees and Licenses					
410302 - NRD Fees And Licenses	54.45	414.19	20,000.00	(19,585.81)	2.07 %
410304 - NRD Union Bank Fees	110.64	459.00	600.00	(141.00)	76.50 %
Total Fees and Licenses	165.09	873.19	20,600.00	(19,726.81)	4.24 %
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	1,211.08	8,283.31	16,000.00	(7,716.69)	51.77 %
410502 - Insurance-Errors & Omissions	447.50	3,227.75	7,100.00	(3,872.25)	45.46 %
410504 - Insurance-Liability	5,629.79	40,067.96	71,000.00	(30,932.04)	56.43 %
410505 - Insurance-Property	4,707.17	31,455.69	50,000.00	(18,544.31)	62.91 %
Total Insurance	11,995.54	83,034.71	144,100.00	(61,065.29)	57.62 %
Legal Notices					
410701 - Legal Notices	71.86	964.27	4,000.00	(3,035.73)	24.11 %
410702 - Other Notices and Advertising	0.00	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	71.86	964.27	4,100.00	(3,135.73)	23.52 %
Maintenance Contracts					
410800 - Maintenance Contracts	443.05	3,042.64	9,000.00	(5,957.36)	33.81 %
Total Maintenance Contracts	443.05	3,042.64	9,000.00	(5,957.36)	33.81 %
Office Supply & Expense					

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

	Month Ending 01/31/2026 <small>MTD Actual</small>	Year To Date 01/31/2026 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
410901 - Copier Supplies	163.44	691.64	1,000.00	(308.36)	69.16 %
410902 - Office Supplies & Equip	204.63	1,335.74	6,000.00	(4,664.26)	22.26 %
410903 - Franklin Supplies	0.00	81.50	500.00	(418.50)	16.30 %
410904 - Letterhead, Envelopes & Forms	18.98	389.33	3,500.00	(3,110.67)	11.12 %
410905 - Reference Books	0.00	546.00	1,000.00	(454.00)	54.60 %
410906 - Office Expense - Other	157.26	24,035.82	9,500.00	14,535.82	253.01 %
Total Office Supply & Expense	544.31	27,080.03	21,500.00	5,580.03	125.95 %
Computer Supply & Expense					
411002 - Computer Consultant	2,034.45	11,601.70	28,000.00	(16,398.30)	41.43 %
411003 - Computer Repairs & Parts	0.00	259.80	5,000.00	(4,740.20)	5.20 %
411004 - Computer Software	788.53	5,905.21	13,500.00	(7,594.79)	43.74 %
411005 - Computer Magazines/Video	0.00	0.00	100.00	(100.00)	0.00 %
411006 - Email	580.80	3,259.40	1,000.00	2,259.40	325.94 %
411011 - Computers & Equipment	0.00	18,080.35	16,000.00	2,080.35	113.00 %
411012 - Website Design & Hosting	0.00	6,032.00	5,350.00	682.00	112.75 %
Total Computer Supply & Expense	3,403.78	45,138.46	68,950.00	(23,811.54)	65.47 %
Postage					
411200 - Postage	0.00	2,260.99	7,000.00	(4,739.01)	32.30 %
Total Postage	0.00	2,260.99	7,000.00	(4,739.01)	32.30 %
Professional Services					
411301 - Prof Serv-Accounting	8,085.00	56,775.15	97,020.00	(40,244.85)	58.52 %
411302 - Prof Serv-Annual Audit	0.00	0.00	15,650.00	(15,650.00)	0.00 %
411304 - Prof Serv-Legal - General	352.00	8,905.00	15,000.00	(6,095.00)	59.37 %
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	3,600.00	(3,600.00)	0.00 %
411311 - Washington Expense	0.00	14,300.00	28,800.00	(14,500.00)	49.65 %
Total Professional Services	8,437.00	79,980.15	163,070.00	(83,089.85)	49.05 %
Rent Expense					
411400 - Rent Expense	284.22	852.66	1,500.00	(647.34)	56.84 %
Total Rent Expense	284.22	852.66	1,500.00	(647.34)	56.84 %
Support to Organizations					
411501 - Locally Lead Conservation Groups	0.00	1,250.00	1,500.00	(250.00)	83.33 %
411502 - R C & D Organizations	0.00	0.00	500.00	(500.00)	0.00 %
Total Support to Organizations	0.00	1,250.00	2,000.00	(750.00)	62.50 %
Telephone Expense					
411601 - Telephone - Cellular	1,081.49	6,360.73	12,500.00	(6,139.27)	50.89 %
411602 - Local Phone & Internet	577.74	4,284.28	9,000.00	(4,715.72)	47.60 %
Total Telephone Expense	1,659.23	10,645.01	21,500.00	(10,854.99)	49.51 %
Utilities					
411700 - Utilities Expense	1,306.53	4,140.75	12,000.00	(7,859.25)	34.51 %
Total Utilities	1,306.53	4,140.75	12,000.00	(7,859.25)	34.51 %
Total Administration Expenses	31,328.95	283,052.00	517,923.00	(234,871.00)	54.65 %
Information & Education Expenses					
Education					
420103 - Land & Range Judging Contest	0.00	1,262.41	2,000.00	(737.59)	63.12 %
420104 - Outdoor Classrooms	0.00	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	0.00	341.16	500.00	(158.84)	68.23 %
420107 - Water Testing Event	0.00	144.00	500.00	(356.00)	28.80 %
420108 - Spring Conservation Sensation	0.00	0.00	3,000.00	(3,000.00)	0.00 %

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

	Month Ending 01/31/2026 <small>MTD Actual</small>	Year To Date 01/31/2026 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
420109 - Education Outreach	134.63	2,230.59	3,000.00	(769.41)	74.35 %
Total Education Information	134.63	3,978.16	11,500.00	(7,521.84)	34.59 %
420201 - Annual Report/Viaduct	0.00	7,509.00	18,000.00	(10,491.00)	41.72 %
420202 - Books And Pamphlets	0.00	0.00	800.00	(800.00)	0.00 %
420203 - Expositions And Display	0.00	0.00	2,000.00	(2,000.00)	0.00 %
420205 - Phrography, Cameras, Video	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	0.00	0.00	1,500.00	(1,500.00)	0.00 %
420209 - Ktic Ad	248.00	1,720.00	8,500.00	(6,780.00)	20.24 %
420211 - E-Ads	500.00	2,780.00	0.00	2,780.00	0.00 %
420212 - TV Promotion	0.00	200.00	3,500.00	(3,300.00)	5.71 %
420213 - Promotion Videos	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Information	748.00	12,209.00	40,900.00	(28,691.00)	29.85 %
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	1,000.00	1,000.00	3,000.00	(2,000.00)	33.33 %
420308 - Pollinator Program	0.00	80.87	500.00	(419.13)	16.17 %
420309 - Middle/High School Natural Resources Grant	0.00	4,500.00	4,500.00	0.00	100.00 %
Total Scholarships and Grants	1,000.00	5,580.87	11,000.00	(5,419.13)	50.74 %
Other					
420401 - Art Supplies	0.00	28.45	250.00	(221.55)	11.38 %
420402 - Cooperative Projects/Donations	0.00	460.87	500.00	(39.13)	92.17 %
420404 - Promotional Materials	0.00	1,284.15	4,000.00	(2,715.85)	32.10 %
420405 - Recognition Banquet & Awards	0.00	0.00	1,000.00	(1,000.00)	0.00 %
420407 - Cooperative Partnerships	500.00	500.00	1,000.00	(500.00)	50.00 %
420409 - N.American Envirothon	0.00	0.00	100.00	(100.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	500.00	2,273.47	7,350.00	(5,076.53)	30.93 %
Total Information & Education Expenses	2,382.63	24,041.50	70,750.00	(46,708.50)	33.98 %
Operation & Maintenance					
Auto and Truck					
430101 - Auto & Truck Gas	662.43	10,387.37	22,000.00	(11,612.63)	47.22 %
430102 - Auto & Truck R&M	1,019.82	16,213.71	7,200.00	9,013.71	225.19 %
Total Auto and Truck	1,682.25	26,601.08	29,200.00	(2,598.92)	91.10 %
Building Maintenance					
430201 - Bldg Maintenance	194.65	8,616.07	3,500.00	5,116.07	246.17 %
430202 - Office Cleaning	525.00	3,240.00	6,500.00	(3,260.00)	49.85 %
430203 - Garbage Maintenance	101.72	762.04	1,400.00	(637.96)	54.43 %
Total Building Maintenance	821.37	12,618.11	11,400.00	1,218.11	110.69 %
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	96.08	9,324.38	7,000.00	2,324.38	133.21 %
430402 - Equipment Upkeep	633.35	4,479.89	12,000.00	(7,520.11)	37.33 %
430403 - Operation & Maintenance	310.78	6,803.46	100,000.00	(93,196.54)	6.80 %
430404 - Tree Supplies	0.00	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	523.08	11,541.12	60,000.00	(48,458.88)	19.24 %

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

	Month Ending 01/31/2026 <small>MTD Actual</small>	Year To Date 01/31/2026 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
430407 - Monitoring Wanahoo Dam	0.00	11,207.05	16,000.00	(4,792.95)	70.04 %
430408 - Wanahoo Rec Mgmt	2,083.44	38,472.99	60,000.00	(21,527.01)	64.12 %
430409 - Lake Wanahoo Education Building	870.89	4,989.02	15,000.00	(10,010.98)	33.26 %
Total Operation and Maintenance	4,517.62	86,817.91	270,250.00	(183,432.09)	32.13 %
Project Repairs					
430503 - Project Repairs - Other	0.00	14,641.66	20,000.00	(5,358.34)	73.21 %
430504 - Rawhide Channel Maintenance	0.00	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	14,641.66	22,000.00	(7,358.34)	66.55 %
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	4,000.00	10,000.00	(6,000.00)	40.00 %
Total Steam Bank Stabilization	0.00	4,000.00	15,000.00	(11,000.00)	26.67 %
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	570.50	15,000.00	(14,429.50)	3.80 %
430803 - Lower Platte Weed Mgmt Area	0.00	0.00	60,000.00	(60,000.00)	0.00 %
430804 - O&M One-Call Services	0.82	22.41	150.00	(127.59)	14.94 %
430805 - IceJam Monitoring	0.00	0.00	500.00	(500.00)	0.00 %
Total Other	0.82	592.91	76,650.00	(76,057.09)	0.77 %
Total Operation & Maintenance	7,022.06	145,271.67	427,500.00	(282,228.33)	33.98 %
Personnel Expenses					
Director Expense					
440101 - Director Meeting Expense	2,036.90	8,410.87	20,000.00	(11,589.13)	42.05 %
440102 - Director Mileage Expense	0.00	6,762.70	16,000.00	(9,237.30)	42.27 %
440104 - Computer Stipend	0.00	2,550.00	5,700.00	(3,150.00)	44.74 %
Total Director Expense	2,036.90	17,723.57	41,700.00	(23,976.43)	42.50 %
Director Per Diem					
440200 - Director Per Diem	5,460.00	12,740.00	30,000.00	(17,260.00)	42.47 %
Total Director Per Diem	5,460.00	12,740.00	30,000.00	(17,260.00)	42.47 %
Employee Benefits					
440301 - Dental Insurance	1,904.43	12,440.62	24,000.00	(11,559.38)	51.84 %
440302 - Health Insurance	34,032.86	214,198.94	385,000.00	(170,801.06)	55.64 %
440303 - Retirement Benefit - 414H	10,682.27	53,463.32	89,000.00	(35,536.68)	60.07 %
440304 - Retirement Benefit - 457 Plan	0.00	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	0.00	6,000.00	3,000.00	3,000.00	200.00 %
440306 - Workmans Comp Benefit	2,000.83	13,815.31	35,000.00	(21,184.69)	39.47 %
440307 - Employee Benefits - Other	(30.86)	(23.15)	2,500.00	(2,523.15)	(0.93) %
440309 - Flexible Spending Fee	20.00	140.00	300.00	(160.00)	46.67 %
440311 - Unemployment Insurance Benefit	0.00	0.00	500.00	(500.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Employee Benefits	48,609.53	300,035.04	548,300.00	(248,264.96)	54.72 %
Payroll Taxes					
440401 - FICA - ER	6,283.43	48,923.75	83,000.00	(34,076.25)	58.94 %
440402 - Medicare - ER	1,469.57	11,536.81	19,500.00	(7,963.19)	59.16 %
Total Payroll Taxes	7,753.00	60,460.56	102,500.00	(42,039.44)	58.99 %
Personnel Expense					

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

	Month Ending 01/31/2026 <small>MTD Actual</small>	Year To Date 01/31/2026 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
440501 - Personnel Meeting Exp	3,902.87	13,016.81	35,000.00	(21,983.19)	37.19 %
440502 - Personnel Mileage Exp	0.00	875.70	3,500.00	(2,624.30)	25.02 %
440503 - Safety Committee	150.00	292.20	1,000.00	(707.80)	29.22 %
440504 - Personnel Uniform Exp	409.00	1,176.98	2,500.00	(1,323.02)	47.08 %
440505 - Personnel Exp-Other	0.00	0.00	1,200.00	(1,200.00)	0.00 %
Total Personnel Expense	4,461.87	15,361.69	43,200.00	(27,838.31)	35.56 %
Salaries					
440601 - Salaries - Administration	21,486.82	160,178.35	276,800.00	(116,621.65)	57.87 %
440602 - Salaries - Clerical	2,507.58	18,681.47	32,800.00	(14,118.53)	56.96 %
440603 - Employee Recognition Program	0.00	700.00	1,300.00	(600.00)	53.85 %
440604 - Salaries - I & E	9,478.14	70,612.14	122,600.00	(51,987.86)	57.60 %
440605 - Salaries - Op & Maint	17,598.26	135,374.07	237,600.00	(102,225.93)	56.98 %
440606 - NRCS Support	11,404.06	98,387.74	154,000.00	(55,612.26)	63.89 %
440607 - Salaries - Projects	8,659.20	64,511.04	109,800.00	(45,288.96)	58.75 %
440608 - Salaries - Water	32,520.10	239,549.07	411,500.00	(171,950.93)	58.21 %
440616 - Lake Wanhoo Park Op.	4,085.76	65,754.54	100,000.00	(34,245.46)	65.75 %
Total Salaries	107,739.92	853,748.42	1,446,400.00	(592,651.58)	59.03 %
Total Personnel Expenses	176,061.22	1,260,069.28	2,212,100.00	(952,030.72)	56.96 %
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	2,000.00	15,000.00	(13,000.00)	13.33 %
450115 - Dike & Drainage Assistance	0.00	0.00	10,000.00	(10,000.00)	0.00 %
450119 - JWMAB Dodge Co	5,514.00	36,132.80	23,000.00	13,132.80	157.10 %
450123 - Hazard Mitigation Update	0.00	13,765.00	19,000.00	(5,235.00)	72.45 %
Total Inter-Governmental	5,514.00	51,897.80	68,000.00	(16,102.20)	76.32 %
Special Projects					
450309 - SA No-Till Conf/Shell Creek	0.00	1,000.00	1,000.00	0.00	100.00 %
450407 - Special Projects-Saunders	0.00	0.00	500,000.00	(500,000.00)	0.00 %
Total Special Projects	0.00	1,000.00	501,000.00	(500,000.00)	0.20 %
Wanhoo					
450506 - Lake Level Mgmt Plan	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450509 - Wanhoo - Other	0.00	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanhoo	0.00	0.00	10,000.00	(10,000.00)	0.00 %
Other Projects					
450711 - Leshara	13,000.00	13,000.00	31,000.00	(18,000.00)	41.94 %
Total Other Projects	13,000.00	13,000.00	31,000.00	(18,000.00)	41.94 %
Platte River Corridor Alliance					
411101 - PRCA - Administration	5,137.00	5,137.00	6,843.00	(1,706.00)	75.07 %
411129 - USGS Monitoring at Leshara	8,000.00	8,000.00	8,000.00	0.00	100.00 %
Total Platte River Corridor Alliance	13,137.00	13,137.00	14,843.00	(1,706.00)	88.51 %
Total Projects Expenses	31,651.00	79,034.80	624,843.00	(545,808.20)	12.65 %
Water Expenses					
Groundwater Management Plan					
460101 - GWMP - Cost - Share	0.00	3,925.45	12,000.00	(8,074.55)	32.71 %
460102 - GWMP - Information & Education	0.00	449.02	1,500.00	(1,050.98)	29.93 %
460103 - GWMP - Nitrogen Classes	0.00	26.44	3,000.00	(2,973.56)	0.88 %
460104 - GWMP - Permits	0.00	75.00	100.00	(25.00)	75.00 %
460110 - Basin Wide Water Plan	833.33	5,833.33	10,000.00	(4,166.67)	58.33 %

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

	Month Ending 01/31/2026 <small>MTD Actual</small>	Year To Date 01/31/2026 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
460111 - Flow Meter Maintenance	0.00	0.00	28,000.00	(28,000.00)	0.00 %
Total Groundwater Management Plan	833.33	10,309.24	54,600.00	(44,290.76)	18.88 %
Groundwater Programs					
460201 - Decommissioned Wells	0.00	5,129.16	20,000.00	(14,870.84)	25.65 %
460203 - GW Levels	0.00	41.60	500.00	(458.40)	8.32 %
460204 - GW Quality Program	70.00	7,704.63	15,000.00	(7,295.37)	51.36 %
460205 - Mead - NOP	0.00	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	0.00	5,111.81	10,000.00	(4,888.19)	51.12 %
460209 - Groundwater Programs Other	0.00	0.00	28,000.00	(28,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	0.00	18,000.00	(18,000.00)	0.00 %
Total Groundwater Programs	70.00	17,987.20	91,850.00	(73,862.80)	19.58 %
Regulatory					
460301 - Chemigation	0.00	36.30	1,000.00	(963.70)	3.63 %
460302 - Irrigation Runoff	0.00	0.00	750.00	(750.00)	0.00 %
Total Regulatory	0.00	36.30	1,750.00	(1,713.70)	2.07 %
Surface Water Programs					
460403 - Stream Flow	4,344.00	12,769.00	18,000.00	(5,231.00)	70.94 %
Total Surface Water Programs	4,344.00	12,769.00	18,000.00	(5,231.00)	70.94 %
Special Projects					
460503 - Special Projects - Other	0.00	0.00	25,000.00	(25,000.00)	0.00 %
460504 - ENWRA	2,500.00	17,500.00	30,000.00	(12,500.00)	58.33 %
460519 - Hydrological Study	11,000.00	42,000.00	152,810.00	(110,810.00)	27.49 %
460521 - Lower Platte Consortium	0.00	0.00	250.00	(250.00)	0.00 %
460522 - Groundwater Management Plan Rev	4,252.75	31,682.00	95,000.00	(63,318.00)	33.35 %
460600 - Source Water Protection/Wellhead Protection	0.00	0.00	120,000.00	(120,000.00)	0.00 %
470101 - NRD Rural Water - Studies	6,000.00	6,000.00	0.00	6,000.00	0.00 %
Total Special Projects	23,752.75	97,182.00	423,060.00	(325,878.00)	22.97 %
Land Treatment					
450201 - Ne Buffer Strip	0.00	57,884.26	62,000.00	(4,115.74)	93.36 %
450204 - Shell Creek	0.00	0.00	20,000.00	(20,000.00)	0.00 %
450206 - Emergency Terrace Repair	0.00	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	0.00	3,000.00	(3,000.00)	0.00 %
450802 - Wahoo Creek Watershed Plan-319	0.00	0.00	83,000.00	(83,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	23,767.06	196,659.40	557,864.00	(361,204.60)	35.25 %
Total Land Treatment	23,767.06	254,543.66	755,864.00	(501,320.34)	33.68 %
Total Water Expenses	52,767.14	392,827.40	1,345,124.00	(952,296.60)	29.20 %
Total Expenses	301,213.00	2,184,296.65	5,198,240.00	(3,013,943.35)	42.02 %
Total Change in Net Position	946,246.12	5,378,766.72	7,983,008.00	(2,604,241.28)	67.38 %

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

	Month Ending 01/31/2026 <small>MTD Actual</small>	Year To Date 01/31/2026 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	3,304.25	38,243.50	40,800.00	(2,556.50)	93.73 %
304261 - Other Revenue	(13.51)	(9.04)	2,000.00	(2,009.04)	(0.45) %
Total Rural Water Income	3,290.74	38,234.46	42,800.00	(4,565.54)	89.33 %
Rural Water District Expenses					
570201 - Water Purchase	1,260.25	15,089.42	17,200.00	(2,110.58)	87.73 %
570204 - Testing	15.00	780.00	400.00	380.00	195.00 %
570206 - Repair	0.00	0.00	1,600.00	(1,600.00)	0.00 %
570207 - Other Expenses	0.00	0.00	600.00	(600.00)	0.00 %
570208 - Lpnrnd Adm. Fee	165.21	1,912.18	2,320.00	(407.82)	82.42 %
570210 - Health/Life/Vision/LTD - ER	202.67	1,418.69	2,600.00	(1,181.31)	54.57 %
570211 - Dental - ER	21.72	152.04	300.00	(147.96)	50.68 %
570212 - 414H ER Contributions	107.84	575.18	840.00	(264.82)	68.47 %
570215 - ER Social Security Tax	146.06	1,241.44	1,160.00	81.44	107.02 %
570216 - ER Medicare Tax	34.16	195.46	260.00	(64.54)	75.18 %
570217 - Salaries	(301.56)	1,823.25	10,000.00	(8,176.75)	18.23 %
570219 - Fees And Licenses	17.12	78.51	400.00	(321.49)	19.63 %
570220 - Rural Water One-Call	0.00	7.55	50.00	(42.45)	15.10 %
570221 - Rural Water Hand Tools & Supplies	0.00	0.00	200.00	(200.00)	0.00 %
570222 - RW Dues And Memberships	0.00	0.00	220.00	(220.00)	0.00 %
570223 - Rural Water Gasoline	0.00	305.22	600.00	(294.78)	50.87 %
570224 - Rural Water Personnel Meeting	60.00	198.00	480.00	(282.00)	41.25 %
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	21.59	1,000.00	(978.41)	2.16 %
570232 - Rural Water Compensated Absences	0.00	22.04	400.00	(377.96)	5.51 %
Total Rural Water District Expenses	1,728.47	23,820.57	42,030.00	(18,209.43)	56.68 %
Total Change in Net Position	1,562.27	14,413.89	770.00	13,643.89	1,871.93 %

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

	Month Ending 01/31/2026 <small>MTD Actual</small>	Year To Date 01/31/2026 <small>FYTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
Change in Net Position					
Rural Water Income					
304240 - Water Sales	3,838.95	29,397.20	61,200.00	(31,802.80)	48.03 %
304275 - Colon Hook Up Fees	0.00	3,194.20	6,000.00	(2,805.80)	53.24 %
304295 - Colon Sewer Fees	2,819.50	18,950.25	30,000.00	(11,049.75)	63.17 %
304261 - Other Revenue	49.33	625.53	3,000.00	(2,374.47)	20.85 %
Total Rural Water Income	6,707.78	52,167.18	100,200.00	(48,032.82)	52.06 %
Investment Income					
304350 - Colon RW Interest - NPAIT	31.11	233.01	400.00	(166.99)	58.25 %
Total Investment Income	31.11	233.01	400.00	(166.99)	58.25 %
Rural Water District Expenses					
570201 - Water Purchase	775.49	8,513.93	25,800.00	(17,286.07)	33.00 %
570204 - Testing	15.00	173.00	600.00	(427.00)	28.83 %
570206 - Repair	0.00	254.69	2,400.00	(2,145.31)	10.61 %
570207 - Other Expenses	0.00	80.30	900.00	(819.70)	8.92 %
570208 - Lpnnrd Adm. Fee	191.95	1,469.87	3,480.00	(2,010.13)	42.24 %
570210 - Health/Life/Vision/LTD - ER	304.00	2,128.00	3,900.00	(1,772.00)	54.56 %
570211 - Dental - ER	32.59	228.13	450.00	(221.87)	50.70 %
570212 - 414H ER Contributions	161.77	862.74	1,260.00	(397.26)	68.47 %
570215 - ER Social Security Tax	188.19	1,137.74	1,740.00	(602.26)	65.39 %
570216 - ER Medicare Tax	44.01	266.09	390.00	(123.91)	68.23 %
570217 - Salaries	46.05	4,604.92	15,000.00	(10,395.08)	30.70 %
570219 - Fees And Licenses	25.69	117.77	600.00	(482.23)	19.63 %
570220 - Rural Water One-Call	0.00	26.93	75.00	(48.07)	35.91 %
570221 - Rural Water Hand Tools & Supplies	0.00	1,353.88	300.00	1,053.88	451.29 %
570222 - RW Dues And Memberships	0.00	0.00	330.00	(330.00)	0.00 %
570223 - Rural Water Gasoline	0.00	270.49	900.00	(629.51)	30.05 %
570224 - Rural Water Personnel Meeting	90.00	297.00	720.00	(423.00)	41.25 %
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	65.44	1,500.00	(1,434.56)	4.36 %
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	76.92	715.35	1,800.00	(1,084.65)	39.74 %
570309 - Colon Sewer Collections	2,674.75	18,517.50	33,000.00	(14,482.50)	56.11 %
570330 - Colon RW Bad Debt Expense	0.00	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	4,626.41	41,083.77	102,200.00	(61,116.23)	40.20 %
Total Change in Net Position	2,112.48	11,316.42	(1,600.00)	12,916.42	(707.28) %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>1/31/2026</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2026</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
Capital Improvements - Real Property				
Wahoo Creek (Olsson/Land)	3,205,290.11	5,300,000.00	(2,094,709.89)	60.48%
WC Easements - \$1,685,873				
WC Additional Dams - \$1,440,948.81				
WC Design/Legal/Flood Reduction Real Estate Svc - \$78,468.30				
New Office	131,548.35	350,000.00	(218,451.65)	37.59%
Building Furnishings/Infrastructure	75,430.19	160,000.00	(84,569.81)	47.14%
Cottonwood 21A	15,920.94	425,000.00	(409,079.06)	3.75%
Wanhoo FEMA Repairs (Breakwater Repairs/Spilling Basin Rehab)	91,090.75	1,000,000.00	(908,909.25)	9.11%
Breakwater Repairs - \$0				
Spilling Basin Rehab - \$0				
Wanhoo Repairs - \$91,090.75				
Wanhoo Dam Utility Improvements	0.00	15,900.00	(15,900.00)	0.00%
Wanhoo Upgrades	58,430.46	60,000.00	(1,569.54)	97.38%
Czechland Boat Ramp Light	0.00	10,000.00	(10,000.00)	0.00%
Monitoring Wells	0.00	100,000.00	(100,000.00)	0.00%
New Office Utility Extension	0.00	35,000.00	(35,000.00)	0.00%
New Office Landscaping Project	12,700.00	123,000.00	(110,300.00)	10.33%
District Wide Flood Reduction Sinking Fund	0.00	0.00	0.00	0.00%
Total Capital Improvements - Real Property	3,590,410.80	7,578,900.00	(3,988,489.20)	47.37%
Capital Outlay				
Machinery & Equipment (Grass Drill, Turbo Saw/Disc Mulcher Fuel Barrel x2, Tree Cooler)	92,776.69	124,100.00	(31,323.31)	74.76%
Auto and Trucks (Replacement Vehicle)	38,566.00	38,000.00	566.00	101.49%
Water Data Base (Longitude 103)	0.00	30,000.00	(30,000.00)	0.00%
RW Billing Software & Reader	0.00	10,000.00	(10,000.00)	0.00%
Other Capital Outlay - Equipment	0.00	0.00	0.00	0.00%
Total Capital Outlay	131,342.69	202,100.00	(70,757.31)	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	 5,974,309.48	 13,126,825.00	 (7,152,515.52)	 45.51%

Week #1


Lower Platte North NRD Time Sheet

Name Eric Gottschalk

Period Covered 1/24/26 to 1/30/26

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	1/24								
Sun	1/25								
Mon	1/26	7:30 am 1:00 pm	12:30 pm 5:30 pm	9.50		NARD Benefits Committee Meeting, Manager's Meeting			
Tues	1/27	7:30 am 1:00 pm	12:00 pm 8:00 pm	11.50		NARD Legislative Conference			
Wed	1/28	7:30 am 1:00 pm	12:00 pm 4:30 pm	8.00		NARD Legislative Conference, Committee Prep, Office Catch-up Personnel			
Thurs	1/29	7:30 am	5:00 pm	9.50		Projects Committee, Operations Committee, Operations Committee, Exec. Committee, Meet with USACE, Papio & LPSNRD			
Fri	1/30	8:15 am 1:45 pm	12:45 pm 4:45 pm	7.50		District Management, Committee follow-up Personnel, Budget Review			
Week #1 Totals				46	0		0	\$0.00	\$0.00

Supervisor _____ Manager  Assistant Manager _____ Treasurer _____

Date _____ Date 2/10/26 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


Signature of person filing form

2/10/26
Date

Expenses

Mileage x 0.7	\$ 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 1/31/26 to 2/6/26

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	1/31								
Sun	2/1								
Mon	2/2				8.00	A.L.			
Tues	2/3	8:15 am 1:30 pm	12:45 pm 4:45 pm	7.75		District Management, Monthly Bills, Wahoo Creek, Wanahoo deposits			
Wed	2/4	8:00 am 1:30 pm	12:45 pm 3:45 pm	7.00		District Management, Monthly Bills, Personnel,			
Thurs	2/5	6:30 am 1:30 pm	12:45 pm 3:45 pm	8.50		SWCS Annual Meeting - Lincoln, NRCS Office - Lincoln Bills, Budget Review,			
Fri	2/6	8:00 am	12:00 pm	4.00		Board Meeting Prep, Time sheets, District Management			
Week #2 Totals				27.25	8		0	\$0.00	\$0.00
Totals Week #1				46	0		0	\$0.00	\$0.00
Two Week Totals				73.25	8		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	240.00	8.00	8.00	240.00
Sick Leave	724.00	4.00	0.00	728.00

128

732

RESET FORM

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

#	Program Areas	Hours
11	Administration	27.00
14	District Management	37.50
15	Personnel	7.50
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 2/7/26 to 2/13/26

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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	2/7								
Sun	2/8								
Mon	2/9	8:00 am	6:30 pm	10.50		Leadership Team Meeting, Board Meeting prep, Monthly Board Meeting			
Tues	2/10	8:00 am 1:30 pm	11:30 am 5:30 pm	7.50		Staff Meeting, Board Meeting Follow-up, Cottonwood 21-A, Wahoo Creek,			
Wed	2/11	7:45 am 1:30 pm	12:45 pm 5:15 pm	8.75		District Management, Fiscal Budget Review, Personnel,			
Thurs	2/12	8:00 am	1:00 pm	5.00		Wahoo Creek Easement Discussion, Wanahoo Trail Repairs,			
Fri	2/13	8:00 am 2:00 pm	1:30 pm 4:45 pm	8.25		District Management, Personnel, Morse Bluff Repair,			
Week #1 Totals				40	0		0	\$0.00	\$0.00

Supervisor _____ Manager  Assistant Manager _____ Treasurer _____

Date _____ Date 2/23/26 Date _____ Date _____

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT


Signature of person filing form

2/23/26
Date

Expenses

Mileage x 0.7	\$ 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 2/14/26 to 2/20/26

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

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	2/14				8.00	Travel to San Antonio - NACD			
Sun	2/15								
Mon	2/16				8.00	Presidents Day Holiday			
Tues	2/17				8.00	NACD Conference - San Antonio			
Wed	2/18				8.00	NACD Conference - San Antonio			
Thurs	2/19				8.00	A.L.			
Fri	2/20					Out			
Week #2 Totals				0	40		0	\$0.00	\$0.00
Totals Week #1				40	0		0	\$0.00	\$0.00
Two Week Totals				40	40		0	\$0.00	\$0.00

Annual Leave & Sick Leave

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
Annual Leave	240.00	8.00	8.00	240.00
Sick Leave	728.00	4.00	0.00	732.00

732

736

RESET FORM

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

#	Program Areas	Hours
11	Administration	34.50
14	District Management	31.50
15	Personnel	6.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
Holiday		
1	Annual Leave	8.00
2	Sick Leave	
Other		

Total: 80

Lower Platte North Natural Resources District
Accounts Receivable Aging Summary as of 1/31/26

Accounts Receivable acct 105000

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	7810.99	0.00	0.00	0.00	7,810.99
Colon RW Customers	Multiple	6695.19	0.00	0.00	0.00	6,695.19
DEE 319 Funds	Shell Creek WS Plan - Sander - Seier - Johnson - Klug - Loseke	0.00	0.00	0.00	13,675.49	13,675.49
	Decommissioned Well - Loseke - Benson - Mueller	0.00	0.00	0.00	1,072.92	1,072.92
	Shell Creek Septic System Upgrade - Fittje - Flodman - Runge - Flodman - Mostek	0.00	7,247.40	24,037.40	8,611.01	39,895.81
	Shell Creek Septic System Upgrade - Mohrmann - Miksch	16,152.47	0.00	0.00	0.00	16,152.47
	Shell Creek Cover Crop - Brandt	5,580.00	0.00	0.00	0.00	5,580.00
	Soil & Water Conservation Program - Marking	0.00	5,850.00	0.00	0.00	5,850.00
Department of Natural Resources	Cost-Share Flow Meter - Kluck - McAfee - Stibal - Baker Ent - Kluck - Eaton	0.00	0.00	0.00	11,400.00	11,400.00
	Cost-Share Flow Meter - Svatora - Faltys - Koliha - Midland Land - Skytown Prop - Pycha	0.00	0.00	0.00	10,800.00	10,800.00
	Cost-Share Flow Meter - Klug - Hill & Valley - Kallweit - Svoboda - Klug - Shonka - Shonka	0.00	0.00	0.00	8,400.00	8,400.00
	Cost-Share Flow Meter - Hoppe - Bell - Norton - Jedlicka - Novak - Novak	0.00	3,000.00	1,200.00	0.00	4,200.00
	Cost-Share Flow Meter - Novak - Novak - Brotelueschen - Shonka - Bohac - Stuefer - Mul	6,600.00	0.00	0.00	0.00	6,600.00
	Cost-Share Cover Crop - Faltys Brothers	0.00	0.00	0.00	192.00	192.00
FEMA	428 Funds - Bobcat of Omaha/Titan Machinery/Total Trailers/Anderson Ford	0.00	0.00	0.00	378,721.94	378,721.94
	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 Va	0.00	0.00	0.00	269,181.29	269,181.29
	Water Stilling Basin Inspect - Houston Eng	0.00	0.00	0.00	5,240.09	5,240.09
	Wanahoo Repairs - Houston Eng	0.00	10,466.06	16,455.00	81,446.30	108,367.36
	428 Fema Funds - Bert Gurney - Scheele Kayton Const - IES Electric	0.00	0.00	0.00	258,498.30	258,498.30
	Flood Funds - ME Collins - Houston Engineering - ME Collins	0.00	0.00	0.00	122,293.39	122,293.39
Hazard Mitigation Federal	Hazard Mitigation Update - Jeo	0.00	0.00	0.00	0.00	0.00
JEDI	Olsson - Wahoo Creek WS & 7 Dam Sites Phase II	12,328.95	0.00	0.00	54,850.25	67,179.20
	Olsson - Wahoo Creek WS - 3 Dam Sites	19,981.37	0.00	0.00	6,511.68	26,493.05
	Olsson - Wahoo Creek Real Estate Services	2,518.12	0.00	0.00	8,809.34	11,327.46
	Bromm Lindahl - Legal	1,286.90	0.00	0.00	5,195.50	6,482.40
	Wahoo Creek Construction - Thompson Construction	121,437.00	0.00	0.00	0.00	121,437.00
	Add'l Preparations - Great Plains Appraisals	0.00	0.00	0.00	0.00	0.00
JWMAB	JWMAB Platte River Cameras - Dodge Co-Fremont-PMRNRD	4,135.50	0.00	0.00	15,982.50	20,118.00
NDEE	Shell Creek Watershed - Forestry Suppliers - Rivalry - Sander	0.00	0.00	0.00	478.40	478.40
NEMA	Water Stilling Basin Inspect - Houston Eng	0.00	0.00	0.00	873.35	873.35
	Flood Funds - ME Collins - Houston Engineering - ME Collins	0.00	0.00	0.00	39,762.36	39,762.36
	Wanahoo Repairs	0.00	0.00	0.00	6,674.88	6,674.88
NET	Bill Bos Payroll	2,034.59	1,356.39	1,054.97	6,954.20	11,400.15
	Shell Creek Final Bend Project	0.00	0.00	0.00	0.00	0.00
	Great Plains Grass Drill - Benes Service	0.00	0.00	0.00	27,960.00	27,960.00
NRCS Federal	Cottonwood 21A - HDR Engineering	3,682.09	0.00	5,569.35	6,669.50	15,920.94
	NWQI - Jacob Maslonka Payroll	0.00	0.00	0.00	12,630.00	12,630.00
Saunders Co Grant	Security/Public Camera - Diode	0.00	4,669.95	0.00	0.00	4,669.95
Village of Abie	Abie Rural Water Study - Jeo	3,000.00	0.00	0.00	0.00	3,000.00
		213,243.17	32,589.80	48,316.72	1,407,367.31	1,701,517.02

COLFAX COUNTY TREASURER
411 EAST 11TH STREET
SCHUYLER, NE 68661
402-352-8519

Aleisha Bohaboj
Colfax County Treasurer

Michele Root
Colfax County Deputy Treasurer

Lower Platte NRD

February 10, 2026

Due to a correction being made on a piece of real estate for tax years 2023, 2024, and 2025, this letter is serving as notification to your political subdivision (as required by State Statute §77-1736.06) of a refund due to the County because of this correction. This correction was verified by the County Assessor and was approved by the County Board on February 10, 2026.

Your respective share of the refund due to the County will be an **approximate** total of \$408.56. Breakdown is as follows:

Tax Year 2023 Fund 7302 - \$213.31
Tax Year 2024 Fund 7302 - \$195.25

This amount will be deducted from the disbursement of your February collections.

Thank you,



Aleisha Bohaboj
Colfax County Treasurer