

Regular Board of Directors Meeting
Monday, March 9, 2026 1:30 PM
Lower Platte North NRD Office
P.O. Box 126
Wahoo, NE 68066

1. Call to Order

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

1.A. Meeting Notice

1.B. Inform Public on Location of Copy of “Open Meeting Act” and we will follow our Rules of Conduct and Public Participation at Board Meetings.

1.C. Pledge of Allegiance

2. Roll Call

2.A. Introductions

3. Approval of Agenda

Are there any additions or corrections to the agenda?

4. Comments - Advisors/Guests

4.A. Guest Comments

4.B. NRCS Report

4.C. NARD Report

4.D. NRC Report

Attached find Tom Mountford's meeting report from the Commission Meeting on February 25, 2026. Along with the meeting report, find fund balance reports.

4.E. Managers Report

4.F. Education Program

5. Approval of Minutes

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

6. Report of Standing Committees

6.A. Executive Committee - Action as Required

6.A.1. UNFINISHED BUSINESS

6.A.2. MEETINGS

6.A.2.a. Pending

6.A.2.a.1. 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

6.A.2.b. Reports

6.A.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.

6.A.3. MANAGEMENT ITEMS

6.A.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).

6.A.3.b. Monthly Education Program

JEO - Rawhide WFPO and East Fremont Drainage - March Board Meeting
IMP - DWEE - August Board Meeting

6.A.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	
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 01	2	1	
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 02	4	1	
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 03	4	1	
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 04	4	1	
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 05	4	1	
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 06	4	1	
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 07	4	1	
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 07	4	1	
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 07	4	1	
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 08	4	1	
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 08	4	1	
Lower Platte North Natural Resources District For Board of Directors	Subdistrict 09	4	1	
Lower Platte North Natural Resources District For Board of Directors	At Large	4	1	

6.A.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).

6.A.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.

6.A.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.

6.A.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.

6.A.4. EQUIPMENT

6.A.5. PERSONNEL

6.A.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.A.6. FINANCE

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

Grant will be available to discuss the January financial statement.

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

Attached find Gottschalk's time and expense sheets.

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

6.A.6.d. 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)

6.B. Operations Committee - Action as Required

6.B.1. UNFINISHED BUSINESS

There is nothing to consider for unfinished business.

6.B.2. WILD NE AND OTHER PROGRAMS

We are working with the NRCS, who is contracting with a burn contractor to burn the 160 acre Snitily Pheasants Forever tract.

We have prepared to burn 150 acres of Wanahoo property on the east side along Hwy 109. This will be burned in cooperation with NRD staff, G & P, and Pheasants Forever when the weather allows.

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

The O & M crew continues to remove invasive trees along the Clear Creek Levee, Rawhide Ditch 8, at Czechland and Wanahoo.

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

HDR is working on the questions/comments the NRCS Watershed Programs Branch made in their Programmatic review.

Staff has started an RFP draft for the rehabilitation design for Cottonwood 21-A. It may be ready by the March Board meeting.

6.B.3.b. Wanahoo Basin Damage & Repair, FEMA, & Houston Engineering

We have not heard from Houston Engineering, who is working with FEMA in figuring out cost/benefit ratios for replacement repairs and mitigation repairs.

6.B.3.c. No-Till Grass Drill

NET notified the District that we would be awarded grant funding for a new No-Till grass drill. We will get updated quotes from three dealers and proceed.

6.B.3.d. Tree Cooler

The new tree cooler is almost complete. The refrigeration company has to make some final connections and a test run. Trees will arrive in April.

6.B.3.e. Diesel and Gas Purchases

Staff will develop a procedure for purchasing diesel and gas for our fuel barrels. We will call on local fuel providers, as needed, to get prices for the approximate quantity we need.

6.B.4. ROCK AND JETTY

We have not received any applications or cost-share request.

6.B.5. LAKE WANAHOO

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

For the month of January, the District received \$3,450.50 in park permit revenue.

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

For the month of January, the District received \$2,837.39 in camping revenue.

6.B.5.c. Clint Johannes Education Building

The Clint Johannes Education Building at Lake Wanahoo was rented 9 times in February. Revenue for the month was \$1,225.

6.B.6. INFORMATION AND EDUCATION

6.B.6.a. Information

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

KTIC schedule:

January: Water Management/Nitrogen Certification

February: Trees & Shrubs

March: Environment Education

Digital display ad schedule:

Tree orders continue through February 28, 2026

6.B.6.a.2. Analytics

Top five posts:

1. Lake Wanahoo KETV skycam - 19,463 views
2. LPNNRD public hearing GWMP - 1,722 views
3. Seeking assistant water manager 1,111+ views
4. February Coffee Lakeside 360 views
5. Abandoned wells 306 views

The website had 2,475 views. Top pages visited were the home page, Lake Wanahoo, Forestry, Downloads, and Nitrogen certification/Water conservation classes.

RedThread has received the information to add the live feed from the new camera onto our website. No set deadline yet as to when it will be live on the website.

6.B.6.a.3. Winter Viaduct and Annual Report

The Winter Viaduct and Annual Report was printed on January 28 and sent to area newspapers for inserting in the second and third weeks in February. Printed copies are available in the office and a digital copy is available at lpnnrd.org/downloads.

6.B.6.a.4. Nebraska Public Media

We would like to continue our successful partnership Nebraska Public Media by sharing one our videos for a 2-3 month period during the Wednesday educational programming. This placement has been a great addition to expanding awareness of the LPNNRD to families in our district and across the state.

This year we would like to share the recreation video since the March - May aligns well with seasonal outdoor activities. Attached is the proposal Nebraska Public Media (TV only option) has provided that fits within the current budget. The dates will be adjusted after board approval.

As a note, these are the previous shared videos:

2025 - Operations and Maintenance video discussing projects and structures across the district.

2024 - Information and Education video discussing reaching audiences from 1 to 100.

6.B.6.a.5. Water Department/Producer Digital Newsletter

On February 12, LPNNRD's "Healthy Water, Healthy Future" newsletter was emailed to producers.

Topics included:

- SQS #2 area informational meeting
- March 9th Groundwater Management Plan hearing
- cost-share programs available in Shell Creek and Wahoo Creek
- domestic well water cost-share

The email was delivered to 1,187 users with a 45% open rate. 90 of those users clicked on one of the links to view additional information.

A copy is attached.

6.B.6.b. Education

6.B.6.b.1. Past events

6. **February 4th**: Survival Club - Foraging for wild foods (16)

7. **February 6-7th**: NACEE Conference

8. **February 10th-11th**: Bishop Neumann MS (20) Survival Skills over two days
 9. **February 11th**: Fremont HS AM (22) Pollination/Bumble Bee Atlas
 10. **February 12th AM**: Coffee Lakeside (20) Cold Stratification
 11. **February 12th PM**: North Bend HS Career Fair (18)
 12. **February 17th**: St. Wenceslaus Pre-K - animal safari (16)
 13. **February 24th**: Survival Club - Map Reading ()
- 6.B.6.b.2. Upcoming events

14. **March 3rd**: Platte Co Ag Literacy Festival — Columbus
15. **March 12th**: Coffee Lakeside
16. **March 20th**: Fremont Elementary STEM Day
17. **March 25th**: FFA Convention — Lincoln

TBD: Survival Club; St. Wenceslaus Pre-K; classroom visits

- 6.B.6.b.3. NRD Natural Resources Grant
Bishop Neumann's video to our board.
https://cdolinc-my.sharepoint.com/personal/kurt-heideman_cdolinc_net/_layouts/15/stream.aspx?id=%2Fpersonal%2Fkurt%2Dheideman%5Fcdolinc%5Fnet%2FDocuments%2FOther%20Folders%2FAttachments%2FGarden%20Grant%20Video%2EMOV&ga=1&referrer=StreamWebApp%2EWeb&referrerScenario=AddressBarCopied%2Eview%2E00858fbf%2Dbde5%2D4e6b%2D9355%2D40e84d3b4992

- 6.B.6.b.4. Volunteers are always welcome
April and May are the busiest months of the school year. We will have field trips, Spring Conservation Sensation, and more events coming up that I can always use more help with. If you are interested in volunteering, please let me know and I will add you to the list. Once you are on the list, I'll send out the information for the upcoming event, and you can decide if it works for your schedule. Thank you in advance for your help!

- 6.B.6.b.5. Native Nook
Our first Native Nook project is underway! The viaduct showcased this new program, and we've received a lot of great feedback and interest. More projects are in the que.

- 6.B.6.b.6. Watchable Wildlife Grant
We received partial funding for the Watchable Wildlife Grant. Currently, the Wahoo High School shop class students are building the bird feeding structure. Once it's complete, Jon will get it into the ground on the east side of Lake Wanahoo near the picnic shelter that is north of the Ed building. Bird seed, feeders, and containers will be purchased next. Lacey is working on the bird ID signage that will be placed near the feeder. The last component will be a community communication piece, where people can write down the species they see and drop it into

an iron ranger. Then I will transfer it to a board where we will keep track of species seen and their totals. We plan to have a grand opening at the end of April and close out the grant in early May.

6.B.7. RURAL WATER SYSTEMS

6.B.7.a. Rural Water Operations

The RWD is reviewing current rate schedules for the upcoming fiscal year. We have not adjusted the rates since 2022. Attached are the current rate schedules.

6.B.7.b. Colon System

Routine sampling completed, meters read and bills to be mailed 2/27.

6.B.7.c. Bruno System

Routine sampling completed, meters read and bills to be mailed 2/27.

6.B.7.d. Other

6.C. Water Committee - Action as Required

6.C.1. UNFINISHED BUSINESS

6.C.2. REGULATORY

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

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

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

6.C.2.a.3. Variance Requests in the Restricted Development Areas

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

Larry Scott which Jeffery Scott is representing was approved for a variance in 2023. He applied for a well permit in spring 2024 (LPN-024-1872) and paid in November. The well permit lapsed as of November 2025. Jeffery is asking for an extension on his well permit application as he has a well driller waiting to drill the well. Jeff drilled numerous test holes to find a location and then contacted Katie Cameron to assist in finding a location.

6.C.2.a.5. Transfer of Irrigation Acres

Juranek Ag LLC would like to transfer irrigated acres from Butler County Solar LLC. The tract SW S36-17N-3E is for 99.20 acres from NW S15-16N-1E, Butler County for 143.26 acres. Staff have received the necessary paperwork. Galen Juraneck has applied for a replacement well permit for G-158723, which will be drilled in the SW NW Section 31-17-4, Butler County.

Staff presented the score of 237 for this tract, which when approving variances a minimum score of 300 is needed. The Committee asked if one well would be sufficient in the future and was concerned about other water users in the vicinity. They would like to ask Galen if he thinks he will need a supplemental well in the future and any water issues in the area.

No action was taken by the Committee and staff will be contacting Galen.

Staff visited with Galen on Wednesday, March 4, to discuss his options. Staff revisited the scoring sheet of this tract and Galen showed the location of the replacement well, which is east of the tract. As this area had line breaks in this area of saturated thickness, specific yields and transmissivity, this changed the score to 280.12. The groundwater consumptive use in the original tract was 24 acre feet with the receiving tract having 18.58 acre feet.

Information attached

6.C.2.a.6. Groundwater Management Plan

The hearing is set for March 9th at 11 am in the Board Room at Wahoo. SPHEROS Environmental (LRE) will update the Committee on the progress of the scoring sheets and quantity rules and regulations.

A motion to approve the Groundwater Management Plan, March 2026 could be entertained.

An invoice is attached for \$4,115.50 from SPHEROS for work on these projects.

6.C.2.a.7. Well Classifications

Discussion on classification of wells, like changing an irrigation well to an Other or livestock well.

Staff will work with Bob Meduna to present a policy for the next Committee meeting.

6.C.2.a.8. Nitrogen Reduction Program

Benjamin Klug - \$2,325

Brazada Farm LLC - \$2,246

David Sobota - \$2,220

Hill and Valley Farms INC - \$1,500

Jason Swanson - \$2,100

Jonathon Sobota - \$468

Joseph Birkel - \$3,534

Lukas Steinkruger - \$2,982

Ronald Henggeler - \$924

Ryan & Dean Preister - \$4,356
Scott Cernin - \$1,200
Travis Runge - \$4,622
Upper Clear Creek LLC - \$5,739
William Klug - \$4,200
Wolfe Ranch LLC - \$1,920
Lanny Schmid - \$3,750

Total - \$44,086

A motion will be needed.

6.C.2.a.9. Special Quantity Subareas

A meeting was held on February 25 at 10 am in Humphrey with about 30 producers in attendance. Staff presented the information proposed by the Committee. The only comment is that they do not like the rolling allocation. If the NRD requires a model for each new well by the producer, the NRD will have to extend a groundwater model into that area for producers to work from.

6.C.2.a.10. Cost Share Programs

RO Unit for Mike Inselman — 18.9 mg/L before installation.

6.C.2.a.10.A. Longitude 103

Invoice attached. Staff explained that this is part of the service contract that will need to be paid after NRD staff starts using the software. All the information is not in longitude at this time, but the plan is to have it going in March. Staff will hold onto to the payment until it is up and going.

6.C.2.a.11. LPNNRD Operator Certification

The final meeting will be held March 10th at ENREC starting at 6 pm. Lindsay meeting was held on February 25 at 1 pm.

6.C.2.a.12. Lower Platte River Basin Water Management Plan Coalition (LPRBC)

Upcoming Meetings:

March 2nd — Technical Committee will meet in Kearney (1-3)

March 18th — Management Committee will meet in Ord (11-1)

April 15th — Directors Meeting will meet in Wahoo (10 -12)

Bob Hilger is the LPN representative with Dave Saalfeld as alternate for the Directors Group. There are 7 NRDs and DWEE in the Coalition.

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

-A letter has been sent out to Linwood residents for domestic water sampling. This will take place the week of March 9th. The letter has also been posted to Linwood's Facebook account. Letter is attached below.

-2026 water sample plan completed.

6.C.3. GROUND WATER PROGRAMS

6.C.3.a. DECOMMISSIONED WELL PROGRAM

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

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

Well Owner	Type of Well	Cost Share Estimate	County

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

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

Well Owner	Type of Well	Cost Share Estimate	County

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

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

The following invoices have been received and are ready for payment.

- Thomas Fichtl - 4 flow meters - \$4,000
- Nancy/Jeremy Killham - 2 flow meters - \$2,000
- Kathleen Liemsec - 1 flow meter - \$1,000
- Robert Kluck Jr - 11 flow meters - \$11,000

Total - \$18,000

6.C.3.c. NEW MONITORING WELLS

The City of Newman Grove is willing to have us put a nested dedicated monitoring well at their public golf course. Attached is a map of the location discussed.

Recommended Motion: Begin RFP process for monitoring wells in Newman Grove to be constructed by October 1st.

6.C.3.d. SOURCE WATER PROTECTION

Malmo Desktop Contaminant Source Inventory and the in-field Contaminant Source Inventory have been completed. The aquifer analysis of the area is being reviewed by DWEE. The LPNNRD is currently working on the Contaminant Management Strategy Guide. Public Meetings for the Wellhead Protection Plan adoption are likely to begin in April.

6.C.3.e. Groundwater Quality Discussion

In this presentation, current rules & regs are summarized for water quality management areas (stop on slide 5). At the next committee meeting, this presentation will include proposed changes.

6.C.4. SURFACE WATER PROGRAMS

6.C.5. OTHER

6.C.5.a. COMMENTS FROM THE PUBLIC

6.D. Projects Committee - Action as Required

6.D.1. UNFINISHED BUSINESS

6.D.2. SWCP

6.D.2.a. SWCP FY27 Policy and Cost-share

Attached is our current SWCP policy for review and approval. Also attached is the FY27 NSWCP Practice Payment schedule from NDEE. Historically we use NDEE's costs for our cost-share.

6.D.2.b. SWCP Dam Policy

Last month staff requested input on updating our existing small dam policy. We've received input from surrounding NRDs, and staff, to direct how we could update our policy and budget for future projects. Attached are a FY breakdown of small dam projects from UBBNRD, and their landowner commitment form.

Items to consider:

18. Costs for small dams - \$70,000 - \$90,000. Cost-share percentages? Budget considerations (1-2 structures per year)
19. Rehabilitation vs new ranking? Are landowners willing to maintain the structure's embankment (control trees, rodents, etc).

a. Location of structure within priority watersheds

20. Applicant deposit - 2%-5% estimated cost?

We also have a number of private structures that are licensed/permitted through the state (map attached), similar to the Stan Keiser structure. Bob H provided input that is relevant to developing a separate policy addressing rehabilitation/renovation work for these permitted structures:

Regulated/Permitted by the State

For request of rehabilitation of Regulated/permitted dams by DWEE - NE Dam Safety. The private landowner must obtain an engineer. The engineer will provide a scope for a plan, an estimate for design, and a design. This Scope will then be sent to NE Dam Safety for review, approval and permitting to rehabilitate. The landowner can then present it to the LPNNRD. The landowner can then pursue a contractor for construction and obtain a bid(s). The District decides on how much to cost-share.

Unregulated dams

Upon request by a private landowner, NRD staff will visit the site to be rehabilitated. NRD staff evaluate the site using a priority/criteria list to score the project. If the site is approved by NRD staff and Board the landowner would work through the NRCS for technical assistance for design and construction estimate. The landowner would obtain bids from contractors. The landowner presents construction cost to the NRD for approval of a percentage.

6.D.2.c. SWCP Application Approvals

6.D.2.d. SWCP Payments

6.D.2.e. SWCP Cancellations

6.D.2.f. Wahoo Creek Cost Share Approvals

6.D.3. STAN KEISER DAM

As discussed at last month's meeting; we are awaiting a formal request from Stan with an engineering plan and cost estimate.

6.D.4. JOINT WATER MANAGEMENT ADVISORY BOARD (JWMAB)

JWMAB held a meeting on February 12th. Items of note discussed include:

21. City of Fremont will draft a new interlocal agreement for consideration by the boards of all members

22. East Fremont - JEO will continue cataloging existing easements and develop a phased plan for cleaning drainage ditches.

6.D.4.a. East Fremont/Elkhorn Township Drainage - FEMA HMPG

6.D.4.b. West Fremont - FEMA BRIC

6.D.4.c. Rawhide Creek Watershed - NRCS WFPO

6.D.4.d. North Bend Drainage District

6.D.4.e. Cotterell Diking and Drainage District

6.D.5. SHELL CREEK WATERSHED

6.D.5.a. Shell Creek Implementation - 319 & NET

Christ Lutheran project is awaiting Corps permit.

Our abstract submissions were accepted for the SCWS conference July 26-29th and hotel rooms have been reserved. Staff will begin working with schools on logistics.

Next meeting TBD.

6.D.6. WAHOO CREEK WATERSHED

6.D.6.a. Construction Update

Our monthly construction update meeting occurred on 2/19 at Site 26B. Items discussed below and progress pictures attached, all work completed last month at 26B:

23. Shanahan completed plunge pool excavation on site

24. Majority of aggregate and type B riprap placed at plunge pool

25. TCI placed 24" principal spillway pipe supports at

26. TCI installed sand drain outlets and sheet pile headwalls for foundation drains

27. Shanahan placed fill in core trench (heading west) through existing creek channel

28. Shanahan started placement of fill in embankment footprint

Work planned for upcoming month will be focused on sand drain placement, riprap hauling, and depending on weather conditions, principal spillway installation (26B) and riser pours (26A).

During our construction update meeting we met with Scott Subbert (well/septic contractor) about the existing well and septic system impacted by 26B (Bryan Bartek property). The well will not be impacted, but the existing septic system will need to be relocated, which was included in construction contract as part of easement acquisition. Olsson survey crew marked out permanent pool and flood pool elevations to show Subbert where he could place new system. Bartek was on site as well and all parties are in agreement to the plan for installation moving forward.

TCI invoice attached

6.D.6.b. Dam Site Planning Update

6.D.6.b.1. Design - Olsson

On 2/17 we had a meeting with NE G&P, FWS, NRCS and Olsson to discuss our Biological Assessment (BA) for our 404 permit on the final six WCW sites. There was concern about Platte river depletion

negatively affecting Pallid sturgeon spawning season (4/1-7/1). A final BA is being drafted by Olsson for review by partners outlining a plan to address filling the dams to coordinate with spawning timelines.

Site 55 is currently going through final review/approval at NDEE Dam Safety.

Site 84 will be submitted early spring to NDEE.

We expect to have site 77 back from NRCS National Watershed review within the coming weeks.

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

Updates on acquisitions meetings with sites 66 & 86.

Updates on outstanding acquisitions - Rezac & Kresl

6.D.6.b.3. Funding - NRCS WFPO & NeDNR JEDI

6.D.6.c. Water Quality - NWQI & 319

Currently, in talks with multiple coops in the area, with positive feedback on adopting the herbicide substitution practices outlined in NWQI. So far, we have heard back from Frontier and Nutrien Ag Solutions.

6.D.7. SKULL/BONE CREEK WFPO

As we discussed last month, the NRD is evaluating the potential of developing a flood reduction watershed plan for Skull/Bone Creek. Representatives from NRCS state office will be present to discuss the process and current status of WFPO program.

6.D.8. LOWER PLATTE RIVER CORRIDOR ALLIANCE

6.D.9. MORSE BLUFF FLOOD REDUCTION

The NRD received a funding agreement from DWEE on Thursday, February 19th. An update was emailed to Coalition members informing them of funding and next steps. Mainelli Wagner will conduct survey in the coming weeks and Olsson will begin engaging with affected landowners. Our anticipated timeline is to bid the project in summer/fall, with construction to follow in the fall/winter.

Mainelli Wagner engineering bill is attached.

6.D.10. LESHARA DRAINAGE IMPROVEMENT

Attached are a few pictures of completed stormwater drainage project.

Last month we approved final \$13,000 payment of our \$31,000 total pledge.

6.D.11. EROSION AND SEDIMENT RULES AND REGULATIONS

6.D.12. HAZARD MITIGATION PLAN UPDATE

6.D.13. OTHER

7. Additional Action Items

7.A. NRD Office Change Order

Find a change order from Sheele-Kayton for three items which are detailed on the

attachment. The total cost of the change order will be a DEDUCT of \$3,005.50

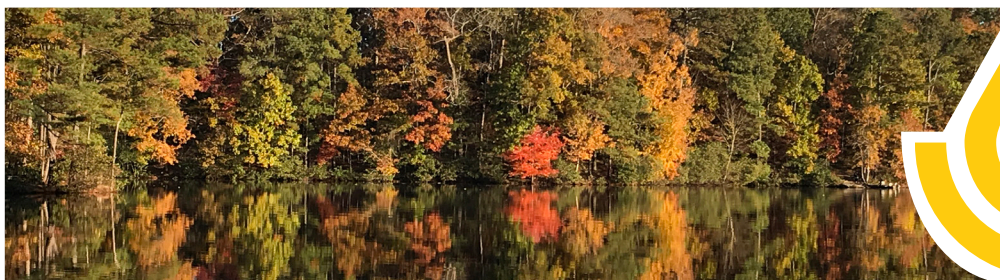
A motion will be needed at Board Meeting to authorize Manager Gottschalk to sign the attached change order with a deduction amount of \$3,005.50.

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

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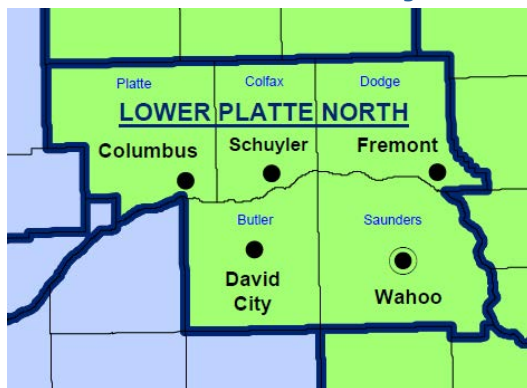
Conservation Update

Report to LPNNRD Manager
March, 2026



District Conservationist: Bryan Shupe

Wahoo: District Secretary - Jessica Marty
District Conservationist - Bryan Shupe
Resource Conservationist - Peyton Harsin
Soil Conservationist - Don Treptow
Natural Resource Spec. - Pearl Smith-Mayar
Civil Engineering Technician - Josh Charles
NRD Technician - Adam Brockmann
Area Easement Specialist - Patrick Lantis
Wetland Data Specialist (CTR) - VACANT
ACES Contract - Mitch Keebler
ACES Contract - Mark Walkenhorst
Survey Technician - Sakia Fields



David City: District Secretary - Kris Miller
Resource Conservationist - Ben Barlean
Soil Conservationist - VACANT

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

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

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

Regenerative Pilot Program

Lower Platte North NRCS had 15 applications eligible for RPP. 13 were ranked under the Soil Erosion/Health Category and 2 were ranked under the Water Quality/Quantity. These applications totaled around \$1.2 million. Initial selections are expected to be made soon.

The RPP allocation for the NRD is approximately \$325,000, and \$11 million throughout the state. LPN has assessed and ranked an estimated \$1.2 million by last Friday afternoon, and \$35 million had been assessed and ranked statewide. We do not know if there will be additional funds allocated to RPP at this time.

Traditional EQIP

Lower Platte North has about 250 applications to be ranked for the "traditional" EQIP allocation. Our initial allocation for these applications is about \$1.3 million. With the acre caps for select management practices in place, we are hoping this money will be spread out further than we have seen in the last couple of years. We will also be pursuing funding from pools available state-wide to fund applications in the hopes of making our local funds go as far as possible.

We do not have a ranking deadline for traditional EQIP at this time. However, once we assess the workload for RPP selections, I will place staff to complete these rankings as soon as possible.

Outreach Event

NRCS teamed up with Frontier Coop and Akrs Equipment to host a Field Day at the David City Fairgrounds. John Macnamara at Frontier Coop organized the event to discuss spring planting conditions. NRCS staff from the State Office came out to discuss soil health. We also had a moisture-by-feel demonstration. Akrs Equipment brought in planter row units, and discussed setup and adjustments depending on conditions. I was very happy with the turnout. There were probably 20-30 producers in attendance.



Natural Resources Conservation Service



Thank You Partners and Producers

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

NATURAL RESOURCES WATER QUALITY FUND (2554)

	<u>Receipts</u>	<u>Interest</u>	<u>Cumulative Total</u>	<u>Payments</u>	<u>Balance</u>
Jan, 2022	99,277.00	938.79	22,348,391.07		777,543.76
Feb	107,102.00	842.64	22,456,335.71	825,000.00	60,488.40
Mar	104,593.00	1,086.59	22,562,015.30		166,167.99
Apr	94,630.00	139.96	22,656,785.26		260,937.95
May	38,257.00	234.16	22,695,276.42		299,429.11
June	20,549.00	347.96	22,716,173.38		320,326.07
July	13,049.00	425.75	22,729,648.13		333,800.82
Aug	16,177.00	452.53	22,746,277.66	335,000.00	15,430.35
Sept	7,831.00	519.01	22,754,627.67		23,780.36
Oct	5,402.00	48.66	22,760,078.33		29,231.02
Nov	314,370.00	44.45	23,074,492.78		343,645.47
Dec	292,620.00	274.30	23,367,387.08		636,539.77
Jan, 2023	142,802.00	965.76	23,511,154.84		780,307.53
Feb	94,852.00	1,437.40	23,607,444.24	800,000.00	76,596.93
Mar	128,395.00	1,591.90	23,737,431.14		206,583.83
Apr	94,946.00	324.07	23,832,701.21		301,853.90
May	44,699.00	522.09	23,877,922.30		347,074.99
June	21,457.00	702.67	23,900,081.97		369,234.66
July	19,489.00	750.31	23,920,321.28		389,473.97
Aug	12,497.00	797.04	23,933,615.32	380,000.00	22,768.01
Sept	9,015.00	590.08	23,943,220.40		32,373.09
Oct	7,262.00	63.27	23,950,545.67		39,698.36
Nov	219,124.00	86.11	24,169,755.78		258,908.47
Dec	353,045.00	321.39	24,523,122.17		612,274.86
Jan, 2024	169,119.00	1,210.70	24,693,451.87		782,604.56
Feb	69,260.00	1,917.71	24,764,629.58	780,000.00	73,782.27
Mar	82,595.00	1,089.48	24,848,314.06		157,466.75
Apr	83,171.00	300.26	24,931,785.32		240,938.01
May	47,196.00	-	24,978,981.32		288,134.01
June	20,702.00	522.15	25,000,205.47		309,358.16
July	19,442.00	1,383.58	25,021,031.05		330,183.74
Aug	9,199.00	789.53	25,031,019.58	330,000.00	10,172.27
Sept	5,620.00	739.69	25,037,379.27		16,531.96
Oct	10,414.00	33.90	25,047,827.17		26,979.86
Nov	212,517.00	53.16	25,260,397.33		239,550.02
Dec	227,146.00	292.03	25,487,835.36		466,988.05
Jan, 2025	277,908.00	1,028.65	25,766,772.01		745,924.70
Feb	90,667.00	1,635.87	25,859,074.88		838,227.57
Mar	90,157.00	1,888.46	25,951,120.34		930,273.03
Apr	90,837.00	2,704.77	26,044,662.11	850,000.00	173,814.80
May	46,783.00	2,062.74	26,093,507.85		222,660.54
June	26,543.00	518.97	26,120,569.82		249,722.51
July	13,247.00	581.99	26,134,398.81		263,551.50
Aug	14,940.00	629.78	26,149,968.59	250,000.00	29,121.28
Sept	10,324.00	567.33	26,160,859.92		40,012.61
Oct	8,156.00	89.10	26,169,105.02		48,257.71
Nov	193,431.00	113.01	26,362,649.03		241,801.72
Dec	304,595.00	300.34	26,667,544.37		546,697.06
Jan, 2026	226,550.00	937.64	26,895,032.01		774,184.70
Feb	6,028.00	1,720.04	26,902,780.05		781,932.74
TOTALS	26,642,595.53	260,184.52		26,124,000.00	

WATER WELL DECOMMISSIONING CASH FUND (2555)

	Receipts	Interest	Cumulative Total	Allocated to NRDs	Unallocated Balance	Expended	Cumulative Expended	Unexpended Balance
July, 2021	4,364.50	31.21	2,377,225.55	70,000.00	(171,246.38)	16,845.00	2,371,109.57	6,115.98
Aug	5,353.50	21.43	2,382,600.48		(165,871.45)	4,296.09	2,375,405.66	7,194.82
Sept	6,127.50	6.15	2,388,734.13		(159,737.80)	1,032.00	2,376,437.66	12,296.47
Oct	6,944.50	9.74	2,395,688.37		(152,783.56)	-	2,376,437.66	19,250.71
Nov	5,052.50	14.93	2,400,755.80		(147,716.13)	-	2,376,437.66	24,318.14
Dec	4,708.50	22.48	2,405,486.78		(142,985.15)	6,429.00	2,382,866.66	22,620.12
Jan, 2022	6,192.00	36.09	2,411,714.87		(136,757.06)		2,382,866.66	28,848.21
Feb	7,482.00	25.80	2,419,222.67		(129,249.26)	6,234.00	2,389,100.66	30,122.01
Mar	4,039.00	38.67	2,423,300.34		(125,171.59)	6,364.00	2,395,464.66	27,835.68
Apr	4,472.00	34.55	2,427,806.89		(120,665.04)		2,395,464.66	32,342.23
May	4,128.00	31.79	2,431,966.68		(116,505.25)	7,419.76	2,402,884.42	29,082.26
June	4,665.50	37.10	2,436,669.28		(111,802.65)	6,893.65	2,409,778.07	26,891.21
July	1,279.50	39.48	2,437,988.26		(110,483.67)	3,853.31	2,413,631.38	24,356.88
Aug	4,622.50	35.77	2,442,646.53		(105,825.40)	14,756.00	2,428,387.38	14,259.15
Sept	7,611.00	37.34	2,450,294.87		(98,177.06)		2,428,387.38	21,907.49
Oct	6,600.50	29.48	2,456,924.85	65,000.00	(156,547.08)	5,390.00	2,433,777.38	23,147.47
Nov	5,246.00	40.17	2,462,211.02		(151,260.91)		2,433,777.38	28,433.64
Dec	666.50	42.31	2,462,919.83		(150,552.10)		2,433,777.38	29,142.45
Jan, 2023	12,986.00	62.25	2,475,968.08		(137,503.85)		2,433,777.38	42,190.70
Feb	4,665.50	78.17	2,480,711.75		(132,760.18)		2,433,777.38	46,934.37
Mar	5,934.00	81.64	2,486,727.39		(126,744.54)	5,909.00	2,439,686.38	47,041.01
Apr	3,182.00	95.17	2,490,004.56		(123,467.37)	5,259.00	2,444,945.38	45,059.18
May	3,999.00	92.42	2,494,095.98		(119,375.95)	6,264.00	2,451,209.38	42,886.60
June	5,891.00	95.37	2,500,082.35		(113,389.58)	6,355.00	2,457,564.38	42,517.97
July	5,224.50	92.86	2,505,399.71		(108,072.22)	28,415.70	2,485,980.08	19,419.63
Aug	5,547.00	82.18	2,511,028.89	65,000.00	(167,443.04)		2,485,980.08	25,048.81
Sept	7,654.00	52.69	2,518,735.58		(159,736.35)		2,485,980.08	32,755.50
Oct	5,504.00	69.54	2,524,309.12		(154,162.81)		2,485,980.08	38,329.04
Nov	5,676.00	85.36	2,530,070.48		(148,401.45)		2,485,980.08	44,090.40
Dec	6,364.00	92.13	2,536,526.61		(141,945.32)	2,889.00	2,488,869.08	47,657.53
Jan, 2024	5,525.50	115.76	2,542,167.87		(136,304.06)		2,488,869.08	53,298.79
Feb	5,052.50	130.21	2,547,350.58		(131,121.35)		2,488,869.08	58,481.50
Mar	4,665.50	138.83	2,552,154.91		(126,317.02)	10,184.70	2,499,053.78	53,101.13
Apr	6,471.50	152.42	2,558,778.83		(119,693.10)	7,303.00	2,506,356.78	52,422.05
May	6,170.50		2,564,949.33		(113,522.60)		2,506,356.78	58,592.55
June	5,461.00	126.36	2,570,536.69		(107,935.24)	7,700.00	2,514,056.78	56,479.91
July	6,084.50	267.33	2,576,888.52		(101,583.41)	29,282.00	2,543,338.78	33,549.74
Aug	4,988.00	119.18	2,581,995.70		(96,476.23)		2,543,338.78	38,656.92
Sept	4,558.00	82.74	2,586,636.44		(91,835.49)	17,912.09	2,561,250.87	25,385.57
Oct	6,643.50	71.84	2,593,351.78		(85,120.15)		2,561,250.87	32,100.91
Nov	5,160.00	65.06	2,598,576.84		(79,895.09)	750.00	2,562,000.87	36,575.97
Dec	408.50	82.38	2,599,067.72		(79,404.21)		2,562,000.87	37,066.85
Jan, 2025	9,546.00	104.53	2,608,718.25		(69,753.68)	5,424.44	2,567,425.31	41,292.94
Feb	6,235.00	106.85	2,615,060.10		(63,411.83)	8,538.88	2,575,964.19	39,095.91
Mar	4,106.50	100.07	2,619,266.67		(59,205.26)	18,410.88	2,594,375.07	24,891.60
Apr	2,537.00	121.91	2,621,925.58		(56,546.35)		2,594,375.07	27,550.51
May	924.50	54.28	2,622,904.36		(55,567.57)	756.67	2,595,131.74	27,772.62
June	4,149.50	69.77	2,627,123.63		(51,348.30)	2,970.71	2,598,102.45	29,021.18
July	580.50	82.67	2,627,786.80		(50,685.13)	(1,500.00)	2,596,602.45	31,184.35
Aug	107.50	81.95	2,627,976.25		(50,495.68)	10,149.60	2,606,752.05	21,224.20
Sept	19,436.00	96.21	2,647,508.46		(30,963.47)		2,606,752.05	40,756.41
Oct	4,687.00	91.38	2,652,286.84		(26,185.09)	5,930.85	2,612,682.90	39,603.94
Nov	4,644.00	100.43	2,657,031.27		(21,440.66)		2,612,682.90	44,348.37
Dec	14,706.00	83.06	2,671,820.33		(6,651.60)	2,000.00	2,614,682.90	57,137.43
Jan, 2026	9,868.50	148.17	2,681,837.00		3,365.07		2,614,682.90	67,154.10
Feb	129.00	151.05	2,682,117.05		3,645.12	4,169.74	2,618,852.64	63,264.41
TOTALS	2,635,016.94	47,100.11				2,618,762.64		

NEBRASKA RESOURCES DEVELOPMENT FUND FINANCIAL STATUS

February 17, 2026

APPROVED PROJECTS	SPONSOR & RDF COST SHARE	AMOUNT ALLOCATED	TOTAL PROJECT OBLIGATION	UNOBLIGATED BALANCE	OBLIGATED THIS FISCAL YEAR	PAYMENTS THIS FISCAL YEAR	PAYMENT SINCE LAST REPORT ¹	TOTAL AMOUNT EXPENDED TO DATE	OBLIGATED FUNDS AVAILABLE
FULLY FUNDED:									
Lower Turkey Cr. Watershed	LBBNRD 60% / 70%	7,179,051.91	7,179,051.91	0.00				7,004,104.91	174,947.00
Upper Prairie/Silver/Moores	CPNRD 52.5%	14,705,530.74	14,705,530.74	0.00				14,705,530.74	0.00
Lake Wanahoo	LPNNRD 60%	11,309,246.95	11,309,246.95	0.00				11,288,159.21	21,087.74
Western Sarpy/Clear Creek	P-MRNRD 60%	10,179,580.43	10,179,580.43	0.00				9,835,318.43	344,262.00
Completed Projects (67)		79,212,589.03	79,212,589.03					79,212,589.03	
TOTAL:		\$122,585,999.06	\$122,585,999.06	(\$0.00)	\$0.00	\$0.00	\$0.00	\$122,045,702.32	\$540,296.74

Hay & Dirt Sales Revenue \$0.00

APPROVAL DATE

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

TOTAL \$540,296.74

NOTES: 1 Last Report - 9/22/2025

Soil and Water Conservation Fund

Expenditures by Month 2017-2026

Month	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
July	246,731	69,345	226,366	374,897	181,848	287,597	716	30,528	
August	203,852	263,706	124,962	361,535	108,607	37,923	147,705	280,750	
September	216,953	180,002	244,879	195,055	152,411	217,494	60,694	411,107	
October	86,318	194,573	132,123	270,433	88,968	182,571	146,699	161,900	219,162
November	201,126	120,264	55,514	370,513	61,578	428,489	101,043	119,071	86,308
December	175,421	115,429	240,281	261,669	210,658	267,922	97,120	270,808	292,371
January	197,443	192,979	60,276	523,664	246,016	171,956	244,994	429,927	160,736
February	101,559	104,900	185,522	89,064	9,949	23,394	93,508	83,974	
March	81,770	60,350	74,887	71,312	124,746	121,288	29,088	68,012	
April	37,868	8,301	23,994	44,976	184,341	36,884	108,073	75,388	
May	20,708	59,720	87,122	75,446	79,406	232,928	270,486	49,640	
June	358,271	125,953	328,431	273,943	375,797	234,108	405,810	410,513	
Total	1,928,020	1,495,522	1,784,357	2,912,504	1,824,325	2,242,553	1,705,936	2,391,619	758,577

Water Sustainability Fund Budget Summary Active Projects

Project Number	Grant Year	Grant	Invoices Paid	Remaining Grant	Project Name	Sponsor
4116	2015	\$2,900,452.00	\$2,900,452.00	\$0.00	Omaha CSO Program	City of Omaha
4148	2016	\$800,796.00	\$800,796.00	\$0.00	Omaha CSO Program	City of Omaha
4152	2016	\$7,636,698.00	\$6,711,709.78	\$924,988.22	Lincoln Water System Drought Resiliency and Flood Protection	City of Lincoln
5178	2017	\$1,073,908.00	\$1,073,908.00	\$0.00	Omaha CSO Program	City of Omaha
5181	2017	\$897,300.00	\$0.00	\$897,300.00	Platte/Republican Diversion	LRNRD
5205	2018	\$1,030,952.00	\$1,030,952.00	\$0.00	Omaha CSO Program	City of Omaha
5220	2018	\$250,000.00	\$165,375.00	\$84,625.00	Phase 2 High Tec Irr Implementation	MRNRD
5246	2019	\$1,086,503.30	\$1,086,503.30	\$0.00	Omaha CSO Program	City of Omaha
5247	2019	\$1,249,125.00	\$1,249,125.00	\$0.00	West Point Levee Improvement	Town of West Point

Project Number	Grant Year	Grant	Invoices Paid	Remaining Grant	Project Name	Sponsor
5249	2019	\$785,764.80	\$783,910.14	\$1,854.66	MRNRD Hydrogeologic Mapping	MRNRD
5253	2019	\$5,857,792.00	\$1,117,595.56	\$4,740,196.44	Deadmans Run Flood Reduction-LPSNRD	LPSNRD
5269	2020	\$2,357,672.00	\$1,268,494.50	\$1,089,177.50	South Platte Canal Restoration	NPPD
5308	2021	\$1,086,503.30	\$1,086,503.30	\$0.00	Omaha's CSO Program	City of Omaha
5309	2021	\$1,086,503.30	\$1,086,503.30	\$0.00	Omaha's CSO Program	City of Omaha
5315	2021	\$1,222,899.17	\$1,152,976.86	\$69,922.31	MRNRD Map & Model for Water Balance	MRNRD
5316	2021	\$243,000.00	\$123,066.88	\$119,933.12	Papio's IMP GW Quantity Monitoring	PMNRD
5317	2021	\$8,982,946.00	\$478,966.93	\$8,503,979.07	CNPP&ID Elwood Siphon	CNPPID
5322	2021	\$167,553.00	\$113,250.12	\$54,302.88	UBBNRD Nitrate Accumulation Study	UBBNRD
5323	2021	\$894,660.00	\$0.00	\$894,660.00	MNNRD Bone & Long Pine Watershed Improvement	MNNRD

Project Number	Grant Year	Grant	Invoices Paid	Remaining Grant	Project Name	Sponsor
10007	2022	\$1,086,503.30	\$1,086,503.30	\$0.00	CSO	City of Omaha
10008	2022	\$240,000.00	\$250,000.00	(\$10,000.00)	WWUM Outreach Education Portal	SPNRD
10013	2022	\$1,788,300.00	\$27,000.00	\$1,761,300.00	Little Indian Creek WFPO	LBBNRD
10014	2022	\$233,100.00	\$121,421.65	\$111,678.35	LPNNRD's Nitrate Solution	LPNNRD
10023	2022	\$858,290.00	\$0.00	\$858,290.00	Sargent Flood Resiliency	LLNRD
10037	2023	\$1,086,503.30	\$1,086,503.30	\$0.00	CSO	City of Omaha
10041	2023	\$82,500.00	\$67,500.00	\$15,000.00	UNW Groundwater Model Update	UNWNRD
10056	2023	\$4,898,104.00	\$4,258,826.46	\$639,277.54	WP 2 & WP 4	PMNRD
10059	2023	\$81,892.00	\$81,892.00	\$0.00	Robotic Camera Inspection System	NPPD
10064	2023	\$163,200.00	\$110,550.00	\$52,650.00	Nitrate Legacy Assessment	LLNRD

Project Number	Grant Year	Grant	Invoices Paid	Remaining Grant	Project Name	Sponsor
10066	2023	\$3,919,500.00	\$154,673.97	\$3,764,826.03	LBNRD Public Water Project	LBNRD
10070	2023	\$250,000.00	\$250,000.00	\$0.00	Lower Platte Basin Sub Regional GW Model	PMNRD
10073	2023	\$250,000.00	\$250,000.00	\$0.00	MUD Water Conservation & Peak Demand Management	MUD
10079	2023	\$152,970.00	\$24,076.09	\$128,893.91	Bow Creek Watershed Project	LCNRD
10081	2024	\$1,086,503.00	\$0.00	\$1,086,503.00	CSO	City of Omaha
10082	2024	\$75,000.00	\$0.00	\$75,000.00	Lake Babcock Evaluation	Loup Power District
10083	2024	\$118,200.00	\$0.00	\$118,200.00	NPPD Bypass Analysis	NPPD
10084	2024	\$145,686.00	\$145,686.00	\$0.00	Red Cloud Dam Rehab	Village of Red Cloud
10086	2024	\$133,706.00	\$124,831.57	\$8,874.43	West Knox Rural Water	West Knox Rural Water Boa
10087	2024	\$57,780.00	\$0.00	\$57,780.00	Groundwater Sustainability Study	UBBNRD

Project Number	Grant Year	Grant	Invoices Paid	Remaining Grant	Project Name	Sponsor
10088	2024	\$249,999.00	\$187,500.00	\$62,499.00	LBBNRD AEM 3	LBBNRD
10091	2024	\$36,000.00	\$0.00	\$36,000.00	Burr-Cook Paelovalley	NNRD
10093	2024	\$360,000.00	\$0.00	\$360,000.00	LNNRD Water Use Reduction	LNNRD
10095	2024	\$9,129,000.00	\$391,791.24	\$8,737,208.76	Santee Sioux Water System	Santee Sioux Nation
10098	2025	\$631,200.00	\$0.00	\$631,200.00	Nitrate Leaching	LLNRD
10106	2025	\$240,000.00	\$40,000.00	\$200,000.00	WWUM Update	SPNRD
10114	2025	\$439,069.00	\$0.00	\$439,069.00	L&CNRD Water Technology	LCNRD
10124	2025	\$147,255.00	\$0.00	\$147,255.00	Otoe Co RWD 3	Otoe Co RWD 3
Totals		\$67,551,288.47	\$30,888,844.25	\$36,662,444.22		

Nebraska Natural Resources Commission Meeting Report – February 25, 2026
Holiday Inn Hotel & Conference Center, Kearney, NE
Tom Mountford, Lower Platte River Basin (LPRB) Representative

Programs Committee Reports (attachments):

There are six program fund status reports overseen by the Commission. The **Water Sustainability Fund (WSF)** is the primary funding program, where there are forty-seven active projects that have used approximately \$30.9 million of over \$67.6 million originally approved. With \$3.7 million of unexpended funds, there was discussion about encouraging sponsors to spend their allocations expediently as possible.

2026 WSF Applications:

As you recall, in 2025 there were 22 WSF applications totaling \$24 million. The problem was that there were no approved funds from the general fund last year. In place of the normal \$12 – \$13 million that has been traditionally available annually for projects, just over \$1.5 million was available for four new project approvals. Those funds came from the Nebraska Environmental Trust (NET) where \$8 million was appropriated, but only \$2.8 was granted spending authority. At this point, there is no known amount that might be available for 2026 since no new WSF funds were included in the State’s budget. However, there is hope that all or a part of the \$5.2 million remaining from last year’s allocation from NET will be given spending authority for new WSF projects. NNRC is still accepting new project applications in March in preparation for having funds to approve.

Miscellaneous

I am the Program Committee Chair this year and on the Executive Committee. The next Commission meeting is scheduled for April 29th, so please contact me if you have any questions.

Respectfully,

Tom Mountford

Manager's Report – March 9, 2026

- Just a reminder today's board meeting is typically the last 1:30 pm meeting. Starting next month our meetings will go back to a 6:00 pm start.
- We have officially received our funding contract from NDWEE for the Morse Bluff repair project. I have signed and returned the contract and we are working with Mainelli/Wagner on final design, permitting and preparation of bid documents. I can't express enough, our gratitude to former State Senator Bruce Bostelman and current State Senator and Appropriations Chair Robert Clements as this project would not have proceeded without their efforts.
- We have finally received our FEMA 428 reimbursement from the federal government for \$950,684.40. You will remember these funds were approved after the 2019 storm event and enabled us to purchase equipment and infrastructure for the district which will help mitigate and assist with future events. I know dealing with FEMA is a long drawn-out process but our district is now in a much better position because of these FEMA funds and how we were able to utilize them.
- LPNNRD staff is busy preparing our three recreation areas for the start of another outdoor recreation season. The new Wanahoo 30-50 amp camping pads are completed and ready for use and we are installing a new electrical monitoring system on the Czechland camping pads which will allow us to be notified in real time once someone has hooked up to one of our power pedestals. Plans for new projects in our Wanahoo Recreation Area include creation of sand volleyball courts a basketball/pickleball court and potential phase one of our paving plan.
- We continue to work on the last few Wahoo Creek property rights . Once complete, we will have all easements secured for permanent pool, temporary pool, top of dam, ingress/egress, temporary construction and mitigation requirements completed for all nine sites. Other than the temporary construction easements, these rights will be permanent and utilized at the time of construction. Progress on all three of the initial sites continues to move forward with the expected completion date late this summer.
- Staff is preparing the RFP for final design on our Cottonwood Creek 21-A rehabilitation project. Completed proposals will be reviewed and potentially interviewed with plans to approve at a future board meeting.
- Management continues working with JEO and Scheele/Kayton on the final tweaks to our new office building. We continue to hold a retainage amount from their final contract and will be approving the final change order which provides a credit back to our district. All building components maintain a 12 month warranty which will be reviewed and completed as we approach our 1 year occupancy.

Stay safe and have a great month – Eric Gottschalk, General Manager

**LOWER PLATTE NORTH NRD MINUTES
BOARD MEETING
February 9, 2026**

The regular monthly meeting of the Lower Platte North NRD Board of Directors was called to order at 1:30 p.m. at Lowr Platte North NRD Office, Wahoo, NE on Monday, February 9, 2026.

1. NOTICE OF MEETING

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

The advanced notice of our February 9, 2026, board meeting was posted on the Lower Platte North NRD website and posted in the Wahoo Newspaper on January 30, 2026.

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

Pledge of Allegiance

2. ROLL CALL - INTRODUCTIONS

DIRECTORS PRESENT AND CONSTITUTING A QUORUM:

Bailey	Birkel	Engel
Goldsberry	Hanson (Zoom)	Harders
Hilger	Johnson, Duane	Johnson, Jerry
Lawrence	McKnight (Zoom)	Meduna (arrived 1:54)
Olson	Saalfeld (left 4:17)	Saeger
Seier	Tonnies(arrived 1:36)	Yosten
Sabatka		

DIRECTORS ABSENT

STAFF AND GUESTS:

Gottschalk	Breunig	Chapman
Lausterer	Heimann	Elliott
Andersen	Maslonka (Zoom)	Don Kresl
Shupe	Beethe (Zoom)	Danielle Allen (Zoom)
L. Jha (Zoom)	O'Brien (Zoom)	Sean Parks, Olsson
Ross Lawrence, JEO	Jakob Andreasen, Olsson	

3. APPROVAL OF AGENDA

4. COMMENTS - ADVISORS/GUESTS/DIRECTORS

a. Guest Comments

Don Kresl addressed the Board on his property on Site #84.

b. NRCS Report

Bryan Shupe gave the NRCS Report.

c. NARD Report

Hilger gave the NARD Report.

d. NRC Report – None

e. Manager Report

Gottschalk gave his monthly report.

f. Education Program

Sean Parks and Jakob Andreasen updated the Board on the monitoring of Lake Wanahoo Dam.

5. APPROVAL OF MINUTES

Olson made the motion, seconded by Saeger, to approve the minutes from January 12, 2026, Board Meeting. Motion carried on consent agenda.

6. REPORT OF STANDING COMMITTEES

A. EXECUTIVE COMMITTEE REPORT

1. UNFINISHED BUSINESS - None

2. Meetings

a. Pending

1. NACD Annual Meeting – Update Given

2. NARD Washington DC Annual Meeting

Birkel made the motion, seconded by Johnson, J., to send Dave Saalfeld to the NARD Annual Washington DC Conference March 28-April 1, 2026. Motion carried all members present voting aye.

b. Reports

1. NARD Legislative Conference – Update Given

3. Management Items

a. Director Absences – None

b. Monthly Education Program – taken earlier

c. 2026 Election – Update Given

d. FEMA 428 Funding – Update Given

e. Wanahoo Amphitheater Project – Update Given

f. Morse Bluff Flood Reduction Project – Update Given

4. Equipment - None

5. Personnel

a. Assistant Water Manager Position – Update Given

b. Kaitlyn Barga Resignation

Olson made the motion, seconded by Saeger, to accept Kaitlyn Barga's resignation effective January 16, 2026. Motion carried on consent agenda.

c. Bill Bos – Shell Creek Resources Technician

Bailey made the motion, seconded by Seier, to increase Bill Bos's salary \$5/hour effective immediately. Motion carried.

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

NAY: Harders

6. Finance

a. Approval of Financial Reports

Lawrence made the motion, seconded by Johnson J., to approve the July, August and September Financial Statements as attached to the Executive Committee Minutes. Motion carried all members present voting aye.

b. Approval of Managers' Expenses

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

c. Accounts Over 90 Days - Update Given

d. Annual Audit Report

Olson made the motion, seconded by Saeger, to accept the Annual Audit dated June 30, 2025, as presented and prepared by AMGL, PC. Motion carried on consent agenda.

d. Dodge County Tax Roll Correction – Update Given

Olson made the motion, seconded by Saeger, that the February LPNNRD Executive Committee Minutes be received and placed on file. Motion carried on consent agenda.

B. OPERATIONS COMMITTEE REPORT

1. UNFINISHED BUSINESS – None

2. WILD NE AND OTHER PROGRAMS – None

3. OPERATION AND MAINTENANCE & OTHER ITEMS

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

Meduna made the motion, seconded by Engel, to go to bid for RFP on the Cottonwood 21-A project. Motion carried.

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

NAY: Saeger

b. Wanahoo Basin Damage & Repair, FEMA & Houston Engineering – Update Given

c. NET Grant for No-Till Grass Drill

Olson made the motion, seconded by Saeger, to approve new grass drill rental agreements with Clay Hills Ag and Rezac Seed with price increases for minimum charge at \$100 and a \$12/acre rate. Motion carried on consent agenda.

Olson made the motion, seconded by Saeger, to approve the sale of the No-Till Grass Drill to Elliott Gee for \$18,000. Motion carried on consent agenda.

d. Haying Wanahoo – Update Given

e. Vehicles

Olson made the motion, seconded by Saeger, to approve the sale of 2017 For Fusion to Ryan Chapman for \$9,100. Motion carried on consent agenda.

4. ROCK AND JETTY – Update Given

5. LAKE WANAHOO

a. Lake Wanahoo Permit Sales - Update Given

b. Lake Wanahoo Camping Revenue – Update Given

c. Clint Johannes Education Building – Update Given

d. Wanahoo Amphitheater Project - Update Given

6. INFORMATION & EDUCATION

a. Information

1. Radio and Digital Ads – Update Given

2. Analytics – Update Given

b. Education

1. Past Events – Update Given

2. Upcoming Events – Update Given

7. RURAL WATER SYSTEMS

a. Rural Water Operations – Update Given

b. Colon – Update Given

c. Bruno – Update Given

d. Other - None

Olson made the motion, seconded by Saeger, that the February LPNNRD Operations Committee Minutes be received and placed on file. Motion carried on consent agenda.

C. WATER COMMITTEE REPORT

1. UNFINISHED BUSINESS – NONE

2. REGULATORY

a. GROUNDWATER MANGEMENT AREA

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

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

3. Variance Request in the Restricted Development Areas – Update Given

4. Well Permit Program – Update Given

5. Groundwater Management Plan – Update Given

6. Special Quantity Subareas

Olson made the motion, seconded by Saeger, to present the SQS #2 boundaries as 2 management areas as shown on the map attached and rules described in the Water Committee Minutes to producers in SWS #2 management areas. Motion carried on consent agenda.

7. Well Registration Status Change Policy – Update Given

8. Cost-Share Programs – Update Given

3. GROUND WATER PROGRAMS

a. Decommissioned Well Program

1. Well Estimates – Update Given

2. Plugged Wells

Olson made the motion, seconded by Saeger, to approve payment of \$797.43 for well decommissioning to David Deerson. Motion carried on consent agenda.

b. LOWER PLATTE NORTH NRD GROUND WATER STUDIES

1. Phase Area Update

Olson made the motion, seconded by Saeger, to approve the following flow meter cost share payments to Tim Rodenhorst - \$2,000; Jon Engel - \$1,000; Lloyd Cuda - \$1,000; David Sobota - \$7,000; Jon Sobota - \$1,000 and Gravity to Pivot Conversion for Jon Sobota - \$10,000. Motion carried on consent agenda.

2. Eastern Nebraska Water Resources Assessment (ENWRA) – Update Given

c. New Monitoring Wells - Update Given

d. Source Water Protection – Update Given

e. Longitude 103 – Update Given

4. SURFACE WATER PROGRAM -Update Given

a. State Lakes – Update Given

b. USGS Stream Flow Gauging Sites – Update Given

5. OTHER

a. Comments from the Public – None

Olson made the motion, seconded by Saeger, that the February LPNNRD Water Committee Minutes be received and placed on file. Motion carried on consent agenda.

D. PROJECTS COMMITTEE REPORT

1. UNFINISHED BUSINESS – NONE

2. SWCP

a. SWCP Policy – Update Given

b. Application Approvals - None

c. SWCP Payments – None

d. SWCP Cancellations – None

e. Wahoo Creek Cost Share Approvals – None

3. Stan Keiser Dam – Update Given

4. JOINT WATER MANAGEMENT ADVISORY BOARD – Update Given

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

b. West Fremont – FEMA BRIC – Update Given

c. Rawhide Creek Watershed NRCSA WFPO – Update Given

d. North Bend Drainage District – Update Given

d. Cotterell Diking and Drainage District – Update Given

5. SHELL CREEK WATERSHED

a. Shell Creek Implementation – 319 and NET

Olson made the motion, seconded by Saeger, to sponsor up to 10 students and chaperones to participate in the 2026 Spring SWCS Conference. Motion carried on consent agenda.

6. WAHOO CREEK WATERSHED

a. Construction – Update Given

b. Dam Site Planning – Update Given

1. Design Olsson – Update Given

2. Real Estate Olsson & Great Plains Appraisal – this item will be taken at end of meeting

3. Funding – NRCS WFPO and NeDNR JEDI – Update Given

c. Water Quality – NWQI & 319 – Update Given

7. Skull and Bone Creek Watershed – Update Given

8. LOWER PLATTE RIVER COOIDOR ALLIANCE – Update Given

9. MORSE BLUFF FLOOD CONTROL PROJECT

Tonnies made the motion, seconded by Yosten, for the district to determine that the procurement of site acquisition and real estate services for the Morse Bluff Dike Project qualifies as a sole source procurement and that issuance of Requests for Proposal is not required. This determination is based upon the recommendation of staff and the Board's findings that:

1. Olsson has previously provided substantially similar services for the WCW project under the same or similar funding sources and regulatory requirements;
2. Olsson has demonstrated specialized knowledge, experience, and familiarity with the District's project requirements and applicable compliance obligations;
3. Use of Olsson will promote efficiency, continuity, and cost-effective administration of the project;
and
4. Procurement through competitive solicitation is not in the best interests of the district for these services.

It was further moved to authorize Board Chair Sabatka to execute the attached Real Estate Services Agreement with Olsson for the Morse Bluff Dike Project, subject to final legal review. Motion carried all members present voting aye.

10. LESHARA DRAINAGE IMPROVEMENT

Olson made the motion, seconded by Saeger, to approve payment of \$13,000 of the \$31,000 pledged and budgeted to the Village of Leshara for their drainage improvement project. Motion carried on consent agenda.

9. EROSION AND SEDIMENT RULES AND REGULATIONS - None

10. HAZARD MITIGATION – Update Given

Olson made the motion, seconded by Saeger, that the February LPNNRD Projects Committee Minutes be received and placed on file. Motion carried on consent agenda.

7. ADDITIONAL ACTION ITEMS - None

8. BILLS TO BE APPROVED

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

9. CONSENT AGENDA ADOPTION

Olson made the motion, seconded by Saeger, to approve the February Consent Agenda. Motion carried all members present voting aye.

Item 6.D.5.b.2. - Real Estate – Olsson and Great Plains Appraisal was taken at this time.

Sabatka made the motion, seconded by Johnson J., to go into Executive Session at 4:31 p.m. for the purposes of discussing Upper Wahoo Creek Watershed land rights and authorize the following to stay: Danielle Allen, Olsson; Legal Counsel Lausterer; and Staff: Gottschalk, Breunig, Elliott and Chapman. Motion carried all members present voting aye.

Sabatka made the motion, seconded by Birkel, to go out of executive session at 5:54 p.m. Motion carried all members present voting aye.

10. COMMENTS FROM DIRECTORS/GUESTS

11. MEETING ESTABLISHMENT AND ADJOURNMENT

The March Board of Directors Meeting will be held on Monday, March 9, 2026, 1:30 p.m. Meeting adjourned at 5:56 p.m.

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

The undersigned, the duly elected and acting Secretary of the Lower Platte North Natural Resources District (the "District"), hereby certifies that the foregoing is a true and correct copy of the minutes of the Meeting of the Board of Directors of the District held on February 9, 2026, that all of the matters and subjects discussed at the meeting were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the principal office of the District during normal business hours, and except for items of emergency nature, the agenda was not altered later than twenty-four (24) hours before the scheduled commencement of the meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the above minutes were in written form and available for public inspection within ten working days or prior to the next convened meeting, whichever occurred earlier; and, that reasonable efforts were made to provide all news media requesting notification of the meeting and of the time and place of said meeting and the subjects to be discussed at said meeting.

Bill Saeger, Secretary

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
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	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 - Lpnrnd 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 <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
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 %

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	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

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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

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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 %

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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 <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
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
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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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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 - Lpnrd 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 %

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	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					

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	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 %

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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 %

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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					

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	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%
Wanahoo FEMA Repairs (Breakwater Repairs/Spilling Basin Rehab) Breakwater Repairs - \$0 Spilling Basin Rehab - \$0 Wanahoo Repairs - \$77,136	77,136.00	1,000,000.00	(922,864.00)	7.71%
Wanahoo Dam Utility Improvements	0.00	15,900.00	(15,900.00)	0.00%
Wanahoo 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	2,204,537.64	7,578,900.00	(5,374,362.36)	29.09%
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	3,943,800.47	13,126,825.00	(9,183,024.53)	30.04%

Financial Statements and Accountant's Compilation Report

Lower Platte North Natural Resources District

December 31, 2025

HBE
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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-Coffax	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
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
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
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
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 <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
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					

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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 %

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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 %

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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					

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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 Wanhoo 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 %
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	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 %

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460111 - Flow Meter Maintenance	0.00	0.00	28,000.00	(28,000.00)	0.00 %
Total Groundwater Management Plan Groundwater Programs	843.80	9,475.91	54,600.00	(45,124.09)	17.36 %
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

July 31, 2025

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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 July 31, 2025, and the related Statements of Activities for the month 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 3, 2026

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

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Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 07/31/2025	Rural Water-Bruno As of 07/31/2025	Rural Water-Colon As of 07/31/2025	All Districts As of 07/31/2025
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	148,543.99	0.00	0.00	148,543.99
103000 - Cash - County Treasurer	58,020.88	0.00	0.00	58,020.88
104000 - Cash - Education Building Res.	12,235.00	0.00	0.00	12,235.00
111100 - Investments - NRD - NPAIT	2,675.84	0.00	0.00	2,675.84
111105 - Union Bank STFIT	1,478,846.66	0.00	0.00	1,478,846.66
Total Cash and Cash Equivalents	1,701,297.37	60.00	90.00	1,701,447.37
Accounts Receivable, Net				
Accounts Receivable				
105000 - Accounts Receivable	2,294,654.69	5,073.37	7,680.30	2,307,408.36
105060 - Due from Bruno Water Fund	191,870.98	0.00	0.00	191,870.98
105070 - Due from Colon Water Fund	6,849.05	0.00	0.00	6,849.05
109000 - Taxes Receivable	1,359,222.87	0.00	0.00	1,359,222.87
Total Accounts Receivable	3,852,597.59	5,073.37	7,680.30	3,865,351.26
Total Accounts Receivable, Net	3,852,597.59	5,073.37	7,680.30	3,865,351.26
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	39,689.69	0.00	0.00	39,689.69
Total Prepaid Expenses	39,689.69	0.00	0.00	39,689.69
Other Current Assets				
111225 - Investments - Borrow Fund - NPAIT	145,562.42	0.00	0.00	145,562.42
111250 - Investments - Alliance GIS Project	8,704.04	0.00	0.00	8,704.04
111550 - Investments - Elkhorn Breakout	148,907.88	0.00	0.00	148,907.88
111600 - Investments - Wanhoo SRA	596,177.65	0.00	0.00	596,177.65
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	9,778.52	9,778.52
Total Other Current Assets	899,351.99	0.00	9,778.52	909,130.51
Total Current Assets	6,492,936.64	11,522.62	27,132.68	6,531,591.94
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	12,622,416.58	0.00	0.00	12,622,416.58
162000 - Infrastructure	31,675,926.79	0.00	0.00	31,675,926.79
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	5,775,015.69	0.00	0.00	5,775,015.69
165000 - Machinery & Equipment	118,302.67	0.00	0.00	118,302.67
165100 - Machinery & Equipment - O & M	709,293.90	0.00	0.00	709,293.90
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	61,776.58	0.00	0.00	61,776.58
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 07/31/2025	Rural Water-Bruno As of 07/31/2025	Rural Water-Colon As of 07/31/2025	All Districts As of 07/31/2025
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	53,166,019.95	746,667.69	1,212,841.83	55,125,529.47
Accumulated Depreciation				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	858.38	858.38
162900 - Accum Depr - Infra. & Land Imp.	5,061,371.89	0.00	0.00	5,061,371.89
164000 - Accum Depr - Buildings	147,034.38	0.00	0.00	147,034.38
165700 - Accum Depr - Water Line	0.00	157,261.99	300,819.70	458,081.69
166000 - Accum Depr - Machinery & Equipment	652,793.34	14,750.05	22,124.86	689,668.25
168000 - Accum Depr - Auto & Truck	260,924.13	0.00	0.00	260,924.13
169550 - Accum Depr - Master DB Water	137,356.85	0.00	0.00	137,356.85
170000 - Accum Depr - Office Equipment	110,577.10	0.00	0.00	110,577.10
Total Accumulated Depreciation	6,370,057.69	172,012.04	323,802.94	6,865,872.67
Total Property and Equipment	46,795,962.26	574,655.65	889,038.89	48,259,656.80
Total Assets	\$ 53,288,898.90	\$ 586,178.27	\$ 916,171.57	\$ 54,791,248.74
Liabilities and Fund Balance				
Liabilities				
Current Liabilities				
Accounts Payable				
201000 - Accounts Payable	361,408.21	5,352.13	2,642.02	369,402.36
201100 - Sewer Collections Payable	0.00	0.00	2,633.60	2,633.60
202060 - Due to General Fund	0.00	191,870.98	6,849.05	198,720.03
Total Accounts Payable	361,408.21	197,223.11	12,124.67	570,755.99
Accrued Liabilities				
200700 - Colon RW Accrued Interest	0.00	0.00	770.40	770.40
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	7,059.39	262,722.86
Other Current Liabilities				
204000 - Deposits	0.00	400.00	3,600.00	4,000.00
204500 - Deferred Income	45,221.63	0.00	0.00	45,221.63
204600 - Education Building Deposits	12,685.00	0.00	0.00	12,685.00
207300 - Sales Tax Payable	26.93	163.95	181.48	372.36
207304 - Sales Tax Payable Czechland	99.39	0.00	0.00	99.39
207305 - Lodging Tax Czechland	251.70	0.00	0.00	251.70
207306 - Sales Tax Payable Wanahoo	1,085.84	0.00	0.00	1,085.84
207307 - Lodging Tax Wanahoo	987.12	0.00	0.00	987.12
231000 - Permits Liability - DEE	30.00	0.00	0.00	30.00
Total Other Current Liabilities	60,387.61	563.95	3,781.48	64,733.04
Total Current Liabilities	673,266.63	201,979.72	22,965.54	898,211.89
Long Term Liabilities				
Note Payable - Long Term				
200600 - Note Payable - Colon Rural Water	0.00	0.00	21,330.94	21,330.94
Total Long Term Note Payable	0.00	0.00	21,330.94	21,330.94
Total Long Term Liabilities	0.00	0.00	21,330.94	21,330.94
Total Liabilities	673,266.63	201,979.72	44,296.48	919,542.83
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 07/31/2025	Rural Water-Bruno As of 07/31/2025	Rural Water-Colon As of 07/31/2025	All Districts As of 07/31/2025
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	52,659,532.70	385,812.72	870,459.68	53,915,805.10
Change in Net Position	(43,900.43)	(1,614.17)	1,415.41	(44,099.19)
Total Fund Balances	<u>52,615,632.27</u>	<u>384,198.55</u>	<u>871,875.09</u>	<u>53,871,705.91</u>
Total Liabilities and Fund Balance	<u>\$ 53,288,898.90</u>	<u>\$ 586,178.27</u>	<u>\$ 916,171.57</u>	<u>\$ 54,791,248.74</u>

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

	Natural Resources District Month Ending 07/31/2025	Rural Water-Bruno Month Ending 07/31/2025	Rural Water-Colon Month Ending 07/31/2025	All Districts Month Ending 07/31/2025
Income				
Federal Income				
303206 - Wahoo Creek 319 Grant	0.00	0.00	0.00	0.00
303207 - Shell Creek 319 Grant	1,134.92	0.00	0.00	1,134.92
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	3,772.50	0.00	0.00	3,772.50
303961 - FEMA - Flood Funds	41,397.00	0.00	0.00	41,397.00
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	2,208.93	0.00	0.00	2,208.93
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	\$ 55,412.85	\$ 0.00	\$ 0.00	\$ 55,412.85
State Income				
301203 - Motor Vehicle Pro-Rate	232.28	0.00	0.00	232.28
301309 - Water Sustainability Fund	4,200.00	0.00	0.00	4,200.00
301310 - Shell Creek NET	109,201.78	0.00	0.00	109,201.78
301325 - JEDI Funding	127,900.49	0.00	0.00	127,900.49
304100 - Lake Wanahoo - Other	1,783.33	0.00	0.00	1,783.33
Total State Income	243,317.88	0.00	0.00	243,317.88
Local Income				
304105 - Education Building Rent	1,537.50	0.00	0.00	1,537.50
304112 - Dirt Sales - Wanahoo	521.51	0.00	0.00	521.51
304500 - JWMAB	3,395.25	0.00	0.00	3,395.25
Total Local Income	5,454.26	0.00	0.00	5,454.26
Rural Water Income				
304240 - Water Sales	0.00	5,018.00	4,628.75	9,646.75
304295 - Colon Sewer Fees	0.00	0.00	2,777.60	2,777.60
304261 - Other Revenue	0.00	4.55	66.32	70.87
Total Rural Water Income	0.00	5,022.55	7,472.67	12,495.22
Property Tax Income				
305100 - General Fund Property Taxes-Boone	3,572.07	0.00	0.00	3,572.07
305200 - General Fund Property Taxes-Butler	9.09	0.00	0.00	9.09
305300 - General Fund Property Taxes-Colfax	25.50	0.00	0.00	25.50
305400 - General Fund Property Taxes-Dodge	16.72	0.00	0.00	16.72
305500 - General Fund Property Taxes-Madison	13.54	0.00	0.00	13.54
305600 - General Fund Property Taxes-Platte	39.03	0.00	0.00	39.03
305700 - General Fund Property Taxes-Saunders	52.46	0.00	0.00	52.46
Total Property Tax Income	3,728.41	0.00	0.00	3,728.41
Investment Income				
311350 - Interest - NPAIT Elkhorn	533.53	0.00	0.00	533.53
311400 - Interest - NPAIT Wanahoo SRA	2,135.99	0.00	0.00	2,135.99
311500 - Interest - NPAIT NRD	9.61	0.00	0.00	9.61
311600 - Interest - STFIT NRD	7,090.21	0.00	0.00	7,090.21
311700 - Interest - UBT NRD	51.51	0.00	0.00	51.51
304350 - Colon RW Interest - NPAIT	0.00	0.00	35.02	35.02
Total Investment Income	9,820.85	0.00	35.02	9,855.87
Miscellaneous Income				
309400 - Sales - Other	75.00	0.00	0.00	75.00
309500 - Equipment Rent	972.60	0.00	0.00	972.60
310000 - Chemigation Permits	510.00	0.00	0.00	510.00
310100 - Check Valve Sales	232.59	0.00	0.00	232.59
310200 - Czechland Camping Fees	1,617.26	0.00	0.00	1,617.26
310201 - Wanahoo Park Permits	6,502.50	0.00	0.00	6,502.50
310202 - Lake Wanahoo Camping	17,720.24	0.00	0.00	17,720.24
313000 - Miscellaneous Income	1,382.85	0.00	0.00	1,382.85
315000 - RWD Administrative Fees	482.34	0.00	0.00	482.34
316000 - Employee/Director Reimb	334.14	0.00	0.00	334.14
Total Miscellaneous Income	29,829.52	0.00	0.00	29,829.52

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

	Natural Resources District Month Ending 07/31/2025	Rural Water-Bruno Month Ending 07/31/2025	Rural Water-Colon Month Ending 07/31/2025	All Districts Month Ending 07/31/2025
Total Income	347,563.77	5,022.55	7,507.69	360,094.01
Expenses				
Administration Expenses				
Dues & Membership				
410202 - Dues & Membership - NACD	148.00	0.00	0.00	148.00
410203 - Dues - NARD	2,768.95	0.00	0.00	2,768.95
410204 - Dues - NWRA	1,950.00	0.00	0.00	1,950.00
Total Dues & Membership	4,866.95	0.00	0.00	4,866.95
Fees and Licenses				
410304 - NRD Union Bank Fees	50.52	0.00	0.00	50.52
Total Fees and Licenses	50.52	0.00	0.00	50.52
Insurance				
410501 - Insurance-Auto	1,146.33	0.00	0.00	1,146.33
410502 - Insurance-Errors & Omissions	479.25	0.00	0.00	479.25
410504 - Insurance-Liability	5,849.60	0.00	0.00	5,849.60
410505 - Insurance-Property	6,608.67	0.00	0.00	6,608.67
Total Insurance	14,083.85	0.00	0.00	14,083.85
Interest Expense				
410600 - Interest Expense	0.00	0.00	77.04	77.04
Total Interest Expense	0.00	0.00	77.04	77.04
Legal Notices				
410701 - Legal Notices	12.04	0.00	0.00	12.04
Total Legal Notices	12.04	0.00	0.00	12.04
Maintenance Contracts				
410800 - Maintenance Contracts	258.72	0.00	0.00	258.72
Total Maintenance Contracts	258.72	0.00	0.00	258.72
Office Supply & Expense				
410902 - Office Supplies & Equip	13.29	0.00	0.00	13.29
410906 - Office Expense - Other	6,872.28	0.00	0.00	6,872.28
Total Office Supply & Expense	6,885.57	0.00	0.00	6,885.57
Computer Supply & Expense				
411004 - Computer Software	459.02	0.00	0.00	459.02
411006 - Email	414.00	0.00	0.00	414.00
411011 - Computers & Equipment	3,736.45	0.00	0.00	3,736.45
Total Computer Supply & Expense	4,609.47	0.00	0.00	4,609.47
Postage				
411200 - Postage	86.45	0.00	0.00	86.45
Total Postage	86.45	0.00	0.00	86.45
Professional Services				
411301 - Prof Serv-Accounting	7,700.00	0.00	0.00	7,700.00
411311 - Washington Expense	2,300.00	0.00	0.00	2,300.00
Total Professional Services	10,000.00	0.00	0.00	10,000.00
Support to Organizations				
411501 - Locally Lead Conservation Groups	1,000.00	0.00	0.00	1,000.00
Total Support to Organizations	1,000.00	0.00	0.00	1,000.00
Telephone Expense				
411601 - Telephone - Cellular	966.56	0.00	0.00	966.56
411602 - Local Phone & Internet	747.04	0.00	0.00	747.04
Total Telephone Expense	1,713.60	0.00	0.00	1,713.60
Total Administration Expenses	43,567.17	0.00	77.04	43,644.21
Information & Education Expenses				
Education				
420109 - Education Outreach	924.55	0.00	0.00	924.55
Total Education	924.55	0.00	0.00	924.55
Information				
420201 - Annual Report/Viaduct	6,149.00	0.00	0.00	6,149.00
420209 - Ktic Ad	248.00	0.00	0.00	248.00
420211 - E-Ads	280.00	0.00	0.00	280.00
Total Information	6,677.00	0.00	0.00	6,677.00
Scholarships and Grants				
420309 - Middle/High School Natural Resources Grant	4,500.00	0.00	0.00	4,500.00
Total Scholarships and Grants	4,500.00	0.00	0.00	4,500.00

See Accountant's Compilation Report

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

	Natural Resources District Month Ending 07/31/2025	Rural Water-Bruno Month Ending 07/31/2025	Rural Water-Colon Month Ending 07/31/2025	All Districts Month Ending 07/31/2025
Other				
420402 - Cooperative Projects/Donations	44.54	0.00	0.00	44.54
420404 - Promotional Materials	127.00	0.00	0.00	127.00
Total Other	171.54	0.00	0.00	171.54
Total Information & Education Expenses	12,273.09	0.00	0.00	12,273.09
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,733.04	0.00	0.00	1,733.04
430102 - Auto & Truck R&M	1,456.67	0.00	0.00	1,456.67
Total Auto and Truck	3,189.71	0.00	0.00	3,189.71
Building Maintenance				
430201 - Bldg Maintenance	267.08	0.00	0.00	267.08
430203 - Garbage Maintenance	101.72	0.00	0.00	101.72
Total Building Maintenance	368.80	0.00	0.00	368.80
Operation and Maintenance				
430401 - Czechland & Homestead	997.07	0.00	0.00	997.07
430402 - Equipment Upkeep	1,390.49	0.00	0.00	1,390.49
430403 - Operation & Maintenance	373.40	0.00	0.00	373.40
430406 - Wanahoo Park Operation	3,892.11	0.00	0.00	3,892.11
430407 - Monitoring Wanahoo Dam	3,616.75	0.00	0.00	3,616.75
430408 - Wanahoo Rec Mgmt	7,974.92	0.00	0.00	7,974.92
430409 - Lake Wanahoo Education Building	542.81	0.00	0.00	542.81
Total Operation and Maintenance	18,787.55	0.00	0.00	18,787.55
Other				
430804 - O&M One-Call Services	11.63	0.00	0.00	11.63
Total Other	11.63	0.00	0.00	11.63
Total Operation & Maintenance	22,357.69	0.00	0.00	22,357.69
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	166.00	0.00	0.00	166.00
Total Director Expense	166.00	0.00	0.00	166.00
Employee Benefits				
440301 - Dental Insurance	1,815.39	0.00	0.00	1,815.39
440302 - Health Insurance	31,715.21	0.00	0.00	31,715.21
440303 - Retirement Benefit - 414H	3,103.50	0.00	0.00	3,103.50
440306 - Workmans Comp Benefit	1,937.33	0.00	0.00	1,937.33
440307 - Employee Benefits - Other	(30.52)	0.00	0.00	(30.52)
Total Employee Benefits	38,540.91	0.00	0.00	38,540.91
Payroll Taxes				
440401 - FICA - ER	2,952.39	0.00	0.00	2,952.39
440402 - Medicare - ER	690.49	0.00	0.00	690.49
Total Payroll Taxes	3,642.88	0.00	0.00	3,642.88
Personnel Expense				
440501 - Personnel Meeting Exp	1,943.47	0.00	0.00	1,943.47
440502 - Personnel Mileage Exp	35.70	0.00	0.00	35.70
440504 - Personnel Uniform Exp	748.00	0.00	0.00	748.00
Total Personnel Expense	2,727.17	0.00	0.00	2,727.17
Salaries				
440601 - Salaries - Administration	9,770.61	0.00	0.00	9,770.61
440602 - Salaries - Clerical	1,128.41	0.00	0.00	1,128.41
440604 - Salaries - I & E	4,265.16	0.00	0.00	4,265.16
440605 - Salaries - Op & Maint	8,588.56	0.00	0.00	8,588.56
440606 - NRCS Support	5,225.86	0.00	0.00	5,225.86
440607 - Salaries - Projects	3,896.64	0.00	0.00	3,896.64
440608 - Salaries - Water	16,614.48	0.00	0.00	16,614.48
440616 - Lake Wanahoo Park Op.	7,131.83	0.00	0.00	7,131.83
Total Salaries	56,621.55	0.00	0.00	56,621.55
Total Personnel Expenses	101,698.51	0.00	0.00	101,698.51
Projects Expenses				
Inter-Governmental				
450119 - JWMAB Dodge Co	5,327.00	0.00	0.00	5,327.00
450123 - Hazard Mitigation Update	5,030.00	0.00	0.00	5,030.00
Total Inter-Governmental	10,357.00	0.00	0.00	10,357.00
Total Projects Expenses	10,357.00	0.00	0.00	10,357.00

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

	Natural Resources District Month Ending 07/31/2025	Rural Water-Bruno Month Ending 07/31/2025	Rural Water-Colon Month Ending 07/31/2025	All Districts Month Ending 07/31/2025
Water Expenses				
Groundwater Management Plan				
460102 - GWMP - Information & Education	449.02	0.00	0.00	449.02
Total Groundwater Management Plan	449.02	0.00	0.00	449.02
Groundwater Programs				
460201 - Decommissioned Wells	1,178.54	0.00	0.00	1,178.54
460204 - GW Quality Program	1,359.80	0.00	0.00	1,359.80
460206 - Monitoring Wells	3,755.67	0.00	0.00	3,755.67
Total Groundwater Programs	6,294.01	0.00	0.00	6,294.01
Regulatory				
460301 - Chemigation	11.75	0.00	0.00	11.75
Total Regulatory	11.75	0.00	0.00	11.75
Surface Water Programs				
460403 - Stream Flow	4,213.00	0.00	0.00	4,213.00
Total Surface Water Programs	4,213.00	0.00	0.00	4,213.00
Special Projects				
460504 - ENWRA	2,500.00	0.00	0.00	2,500.00
460519 - Hydrological Study	7,000.00	0.00	0.00	7,000.00
Total Special Projects	9,500.00	0.00	0.00	9,500.00
Land Treatment				
450803 - Shell Creek Watershed Plan 319	109,656.63	0.00	0.00	109,656.63
Total Land Treatment	109,656.63	0.00	0.00	109,656.63
Total Water Expenses	130,124.41	0.00	0.00	130,124.41
Rural Water District Expenses				
570201 - Water Purchase	0.00	5,161.38	1,380.49	6,541.87
570207 - Other Expenses	0.00	0.00	80.30	80.30
570208 - Lpnnrd Adm. Fee	0.00	250.90	231.44	482.34
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	55.12	120.25	175.37
570216 - ER Medicare Tax	0.00	12.89	28.12	41.01
570217 - Salaries	0.00	35.42	(553.00)	(517.58)
570219 - Fees And Licenses	0.00	17.13	25.68	42.81
570220 - Rural Water One-Call	0.00	1.79	5.36	7.15
570223 - Rural Water Gasoline	0.00	127.89	72.98	200.87
570308 - Colon Meter House Expense	0.00	0.00	108.52	108.52
570309 - Colon Sewer Collections	0.00	0.00	2,633.60	2,633.60
Total Rural Water District Expenses	0.00	5,958.81	4,578.17	10,536.98
Depreciation Expense				
Depreciation				
908000 - Depreciation Expense	71,086.33	677.91	1,432.90	73,197.14
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
Total Depreciation	71,086.33	677.91	1,437.07	73,201.31
Total Depreciation Expense	71,086.33	677.91	1,437.07	73,201.31
Total Expenses	391,464.20	6,636.72	6,092.28	404,193.20
Total Change in Net Position	\$ (43,900.43)	\$ (1,614.17)	\$ 1,415.41	\$ (44,099.19)

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

	Month Ending 07/31/2025 <small>MTD 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	50,000.00	(50,000.00)	0.00 %
303207 - Shell Creek 319 Grant	1,134.92	361,046.00	(359,911.08)	0.31 %
303225 - Wahoo Creek WS PL566	0.00	1,350,000.00	(1,350,000.00)	0.00 %
303960 - Hazard Mitigation - Federal	3,772.50	14,000.00	(10,227.50)	26.95 %
303961 - FEMA - Flood Funds	41,397.00	750,000.00	(708,603.00)	5.52 %
303962 - NEMA - Flood Funds	6,899.50	125,000.00	(118,100.50)	5.52 %
303963 - FEMA - 428 Funds	0.00	951,000.00	(951,000.00)	0.00 %
303964 - Federal - NRCS	2,208.93	425,000.00	(422,791.07)	0.52 %
303967 - SWP - NWQI	0.00	60,000.00	(60,000.00)	0.00 %
Total Federal Income	55,412.85	4,086,046.00	(4,030,633.15)	1.36 %
State Income				
301201 - Natural Resources WQ Fund	0.00	50,000.00	(50,000.00)	0.00 %
301202 - Decommissioned Wells	0.00	5,000.00	(5,000.00)	0.00 %
301203 - Motor Vehicle Pro-Rate	232.28	8,400.00	(8,167.72)	2.77 %
301309 - Water Sustainability Fund	4,200.00	92,000.00	(87,800.00)	4.57 %
301310 - Shell Creek NET	109,201.78	196,818.00	(87,616.22)	55.48 %
301321 - NET Grant	0.00	27,960.00	(27,960.00)	0.00 %
301325 - JEDI Funding	127,900.49	4,500,000.00	(4,372,099.51)	2.84 %
301900 - State Grant - NE Buffer Strip	0.00	62,000.00	(62,000.00)	0.00 %
304100 - Lake Wanahoo - Other	1,783.33	25,000.00	(23,216.67)	7.13 %
Total State Income	243,317.88	4,967,178.00	(4,723,860.12)	4.90 %
Local Income				
304105 - Education Building Rent	1,537.50	17,000.00	(15,462.50)	9.04 %
304112 - Dirt Sales - Wanahoo	521.51	7,500.00	(6,978.49)	6.95 %
304400 - Flow Meter Maint. Reimb.	0.00	500.00	(500.00)	0.00 %
304500 - JWMAB	3,395.25	17,223.00	(13,827.75)	19.71 %
Total Local Income	5,454.26	42,223.00	(36,768.74)	12.92 %
Property Tax Income				
305100 - General Fund Property Taxes-Boone	3,572.07	96,000.00	(92,427.93)	3.72 %
305200 - General Fund Property Taxes-Butler	9.09	370,000.00	(369,990.91)	0.00 %
305300 - General Fund Property Taxes-Colfax	25.50	318,500.00	(318,474.50)	0.01 %
305400 - General Fund Property Taxes-Dodge	16.72	1,064,000.00	(1,063,983.28)	0.00 %
305500 - General Fund Property Taxes-Madison	13.54	48,500.00	(48,486.46)	0.03 %
305600 - General Fund Property Taxes-Platte	39.03	401,000.00	(400,960.97)	0.01 %
305700 - General Fund Property Taxes-Saunders	52.46	1,185,000.00	(1,184,947.54)	0.00 %
Total Property Tax Income	3,728.41	3,483,000.00	(3,479,271.59)	0.11 %
Investment Income				
311350 - Interest - NPAIT Elkhorn	533.53	6,000.00	(5,466.47)	8.89 %
311400 - Interest - NPAIT Wanahoo SRA	2,135.99	25,000.00	(22,864.01)	8.54 %
311500 - Interest - NPAIT NRD	9.61	100.00	(90.39)	9.61 %
311600 - Interest - STFIT NRD	7,090.21	120,000.00	(112,909.79)	5.91 %
311700 - Interest - UBT NRD	51.51	800.00	(748.49)	6.44 %
Total Investment Income	9,820.85	151,900.00	(142,079.15)	6.47 %
Miscellaneous Income				
309100 - Sales - Trees	0.00	16,000.00	(16,000.00)	0.00 %
309350 - Sales - Well Permits	0.00	1,500.00	(1,500.00)	0.00 %

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
309360 - Sales - Sample Kits	0.00	4,000.00	(4,000.00)	0.00 %
309400 - Sales - Other	75.00	1,800.00	(1,725.00)	4.17 %
309500 - Equipment Rent	972.60	6,500.00	(5,527.40)	14.96 %
310000 - Chemigation Permits	510.00	24,000.00	(23,490.00)	2.13 %
310100 - Check Valve Sales	232.59	1,500.00	(1,267.41)	15.51 %
310200 - Czechland Camping Fees	1,617.26	13,000.00	(11,382.74)	12.44 %
310201 - Wanahoo Park Permits	6,502.50	65,000.00	(58,497.50)	10.00 %
310202 - Lake Wanahoo Camping	17,720.24	120,000.00	(102,279.76)	14.77 %
312000 - Salaries-Other NRD	0.00	104,101.00	(104,101.00)	0.00 %
313000 - Miscellaneous Income	1,382.85	10,000.00	(8,617.15)	13.83 %
315000 - RWD Administrative Fees	482.34	5,500.00	(5,017.66)	8.77 %
316000 - Employee/Director Reimb	334.14	3,000.00	(2,665.86)	11.14 %
317000 - Loss Or Gain On Sale Of Assets	0.00	50,000.00	(50,000.00)	0.00 %
318000 - Special Project Income	0.00	25,000.00	(25,000.00)	0.00 %
Total Miscellaneous Income	29,829.52	450,901.00	(421,071.48)	6.62 %
Total Income	347,563.77	13,181,248.00	(12,833,684.23)	2.64 %
Expenses				
Administration Expenses				
Dues & Membership				
410201 - Dues & Membership - Chamber	0.00	450.00	(450.00)	0.00 %
410202 - Dues & Membership - NACD	148.00	1,776.00	(1,628.00)	8.33 %
410203 - Dues - NARD	2,768.95	33,227.00	(30,458.05)	8.33 %
410204 - Dues - NWRA	1,950.00	1,950.00	0.00	100.00 %
410205 - Dues & Membership - Other	0.00	3,200.00	(3,200.00)	0.00 %
Total Dues & Membership	4,866.95	40,603.00	(35,736.05)	11.99 %
Fees and Licenses				
410302 - NRD Fees And Licenses	0.00	20,000.00	(20,000.00)	0.00 %
410304 - NRD Union Bank Fees	50.52	600.00	(549.48)	8.42 %
Total Fees and Licenses	50.52	20,600.00	(20,549.48)	0.25 %
GIS				
410401 - GIS Activities	0.00	2,000.00	(2,000.00)	0.00 %
Total GIS	0.00	2,000.00	(2,000.00)	0.00 %
Insurance				
410501 - Insurance-Auto	1,146.33	16,000.00	(14,853.67)	7.16 %
410502 - Insurance-Errors & Omissions	479.25	7,100.00	(6,620.75)	6.75 %
410504 - Insurance-Liability	5,849.60	71,000.00	(65,150.40)	8.24 %
410505 - Insurance-Property	6,608.67	50,000.00	(43,391.33)	13.22 %
Total Insurance	14,083.85	144,100.00	(130,016.15)	9.77 %
Legal Notices				
410701 - Legal Notices	12.04	4,000.00	(3,987.96)	0.30 %
410702 - Other Notices and Advertising	0.00	100.00	(100.00)	0.00 %
Total Legal Notices	12.04	4,100.00	(4,087.96)	0.29 %
Maintenance Contracts				
410800 - Maintenance Contracts	258.72	9,000.00	(8,741.28)	2.87 %
Total Maintenance Contracts	258.72	9,000.00	(8,741.28)	2.87 %
Office Supply & Expense				
410901 - Copier Supplies	0.00	1,000.00	(1,000.00)	0.00 %
410902 - Office Supplies & Equip	13.29	6,000.00	(5,986.71)	0.22 %
410903 - Franklin Supplies	0.00	500.00	(500.00)	0.00 %

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
410904 - Letterhead, Envelopes & Forms	0.00	3,500.00	(3,500.00)	0.00 %
410905 - Reference Books	0.00	1,000.00	(1,000.00)	0.00 %
410906 - Office Expense - Other	6,872.28	9,500.00	(2,627.72)	72.34 %
Total Office Supply & Expense	6,885.57	21,500.00	(14,614.43)	32.03 %
Computer Supply & Expense				
411002 - Computer Consultant	0.00	28,000.00	(28,000.00)	0.00 %
411003 - Computer Repairs & Parts	0.00	5,000.00	(5,000.00)	0.00 %
411004 - Computer Software	459.02	13,500.00	(13,040.98)	3.40 %
411005 - Computer Magazines/Video	0.00	100.00	(100.00)	0.00 %
411006 - Email	414.00	1,000.00	(586.00)	41.40 %
411011 - Computers & Equipment	3,736.45	16,000.00	(12,263.55)	23.35 %
411012 - Website Design & Hosting	0.00	5,350.00	(5,350.00)	0.00 %
Total Computer Supply & Expense	4,609.47	68,950.00	(64,340.53)	6.69 %
Postage				
411200 - Postage	86.45	7,000.00	(6,913.55)	1.24 %
Total Postage	86.45	7,000.00	(6,913.55)	1.24 %
Professional Services				
411301 - Prof Serv-Accounting	7,700.00	97,020.00	(89,320.00)	7.94 %
411302 - Prof Serv-Annual Audit	0.00	15,650.00	(15,650.00)	0.00 %
411304 - Prof Serv-Legal - General	0.00	15,000.00	(15,000.00)	0.00 %
411305 - Prof Serv-Legal-Other	0.00	3,000.00	(3,000.00)	0.00 %
411307 - Prof Services-Other	0.00	3,600.00	(3,600.00)	0.00 %
411311 - Washington Expense	2,300.00	28,800.00	(26,500.00)	7.99 %
Total Professional Services	10,000.00	163,070.00	(153,070.00)	6.13 %
Rent Expense				
411400 - Rent Expense	0.00	1,500.00	(1,500.00)	0.00 %
Total Rent Expense	0.00	1,500.00	(1,500.00)	0.00 %
Support to Organizations				
411501 - Locally Lead Conservation Groups	1,000.00	1,500.00	(500.00)	66.67 %
411502 - R C & D Organizations	0.00	500.00	(500.00)	0.00 %
Total Support to Organizations	1,000.00	2,000.00	(1,000.00)	50.00 %
Telephone Expense				
411601 - Telephone - Cellular	966.56	12,500.00	(11,533.44)	7.73 %
411602 - Local Phone & Internet	747.04	9,000.00	(8,252.96)	8.30 %
Total Telephone Expense	1,713.60	21,500.00	(19,786.40)	7.97 %
Utilities				
411700 - Utilities Expense	0.00	12,000.00	(12,000.00)	0.00 %
Total Utilities	0.00	12,000.00	(12,000.00)	0.00 %
Total Administration Expenses	43,567.17	517,923.00	(474,355.83)	8.41 %
Information & Education Expenses				
Education				
420103 - Land & Range Judging Contest	0.00	2,000.00	(2,000.00)	0.00 %
420104 - Outdoor Classrooms	0.00	2,500.00	(2,500.00)	0.00 %
420106 - Miscellaneous Education Expense	0.00	500.00	(500.00)	0.00 %
420107 - Water Testing Event	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	0.00	3,000.00	(3,000.00)	0.00 %
420109 - Education Outreach	924.55	3,000.00	(2,075.45)	30.82 %
Total Education	924.55	11,500.00	(10,575.45)	8.04 %
Information				

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
420201 - Annual Report/Viaduct	6,149.00	18,000.00	(11,851.00)	34.16 %
420202 - Books And Pamphlets	0.00	800.00	(800.00)	0.00 %
420203 - Expositions And Display	0.00	2,000.00	(2,000.00)	0.00 %
420205 - Phrography, Cameras, Video	0.00	1,500.00	(1,500.00)	0.00 %
420206 - Soil & Water Stewardship Mat.	0.00	100.00	(100.00)	0.00 %
420208 - Miscellaneous	0.00	1,500.00	(1,500.00)	0.00 %
420209 - Ktic Ad	248.00	8,500.00	(8,252.00)	2.92 %
420211 - E-Ads	280.00	0.00	280.00	0.00 %
420212 - TV Promotion	0.00	3,500.00	(3,500.00)	0.00 %
420213 - Promotion Videos	0.00	5,000.00	(5,000.00)	0.00 %
Total Information	6,677.00	40,900.00	(34,223.00)	16.33 %
Scholarships and Grants				
420305 - Camp And Workshop Scholarships	0.00	3,000.00	(3,000.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	3,000.00	(3,000.00)	0.00 %
420308 - Pollinator Program	0.00	500.00	(500.00)	0.00 %
420309 - Middle/High School Natural Resources Grant	4,500.00	4,500.00	0.00	100.00 %
Total Scholarships and Grants	4,500.00	11,000.00	(6,500.00)	40.91 %
Other				
420401 - Art Supplies	0.00	250.00	(250.00)	0.00 %
420402 - Cooperative Projects/Donations	44.54	500.00	(455.46)	8.91 %
420404 - Promotional Materials	127.00	4,000.00	(3,873.00)	3.18 %
420405 - Recognition Banquet & Awards	0.00	1,000.00	(1,000.00)	0.00 %
420407 - Cooperative Partnerships	0.00	1,000.00	(1,000.00)	0.00 %
420409 - N.American Envirothon	0.00	100.00	(100.00)	0.00 %
420410 - Continuing Ed - I&E Dept	0.00	500.00	(500.00)	0.00 %
Total Other	171.54	7,350.00	(7,178.46)	2.33 %
Total Information & Education Expenses	12,273.09	70,750.00	(58,476.91)	17.35 %
Operation & Maintenance				
Auto and Truck				
430101 - Auto & Truck Gas	1,733.04	22,000.00	(20,266.96)	7.88 %
430102 - Auto & Truck R&M	1,456.67	7,200.00	(5,743.33)	20.23 %
Total Auto and Truck	3,189.71	29,200.00	(26,010.29)	10.92 %
Building Maintenance				
430201 - Bldg Maintenance	267.08	3,500.00	(3,232.92)	7.63 %
430202 - Office Cleaning	0.00	6,500.00	(6,500.00)	0.00 %
430203 - Garbage Maintenance	101.72	1,400.00	(1,298.28)	7.27 %
Total Building Maintenance	368.80	11,400.00	(11,031.20)	3.24 %
Community Forestry Program				
430300 - Community Forestry	0.00	2,000.00	(2,000.00)	0.00 %
Total Community Forestry Program	0.00	2,000.00	(2,000.00)	0.00 %
Operation and Maintenance				
430401 - Czechland & Homestead	997.07	7,000.00	(6,002.93)	14.24 %
430402 - Equipment Upkeep	1,390.49	12,000.00	(10,609.51)	11.59 %
430403 - Operation & Maintenance	373.40	100,000.00	(99,626.60)	0.37 %
430404 - Tree Supplies	0.00	250.00	(250.00)	0.00 %
430406 - Wanahoo Park Operation	3,892.11	60,000.00	(56,107.89)	6.49 %
430407 - Monitoring Wanahoo Dam	3,616.75	16,000.00	(12,383.25)	22.60 %
430408 - Wanahoo Rec Mgmt	7,974.92	60,000.00	(52,025.08)	13.29 %
430409 - Lake Wanahoo Education Building	542.81	15,000.00	(14,457.19)	3.62 %

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

	Month Ending 07/31/2025 MTD Actual	Annual Budget June 30, 2026 FY2026	\$ Difference Annual Budget	Percentage Annual Budget
Total Operation and Maintenance	18,787.55	270,250.00	(251,462.45)	6.95 %
Project Repairs				
430503 - Project Repairs - Other	0.00	20,000.00	(20,000.00)	0.00 %
430504 - Rawhide Channel Maintenance	0.00	2,000.00	(2,000.00)	0.00 %
Total Project Repairs	0.00	22,000.00	(22,000.00)	0.00 %
Stream Bank Stabilization				
430601 - Stream Bank - Perennial Streams	0.00	5,000.00	(5,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	0.00	10,000.00	(10,000.00)	0.00 %
Total Stream Bank Stabilization	0.00	15,000.00	(15,000.00)	0.00 %
Wildlife Habitat Programs				
430701 - Wild Nebraska	0.00	1,000.00	(1,000.00)	0.00 %
Total Wildlife Habitat Programs	0.00	1,000.00	(1,000.00)	0.00 %
Other				
430801 - NRCS Flags	0.00	1,000.00	(1,000.00)	0.00 %
430802 - Stock For Resale - Trees	0.00	15,000.00	(15,000.00)	0.00 %
430803 - Lower Platte Weed Mgmt Area	0.00	60,000.00	(60,000.00)	0.00 %
430804 - O&M One-Call Services	11.63	150.00	(138.37)	7.75 %
430805 - IceJam Monitoring	0.00	500.00	(500.00)	0.00 %
Total Other	11.63	76,650.00	(76,638.37)	0.02 %
Total Operation & Maintenance	22,357.69	427,500.00	(405,142.31)	5.23 %
Personnel Expenses				
Director Expense				
440101 - Director Meeting Expense	166.00	20,000.00	(19,834.00)	0.83 %
440102 - Director Mileage Expense	0.00	16,000.00	(16,000.00)	0.00 %
440104 - Computer Stipend	0.00	5,700.00	(5,700.00)	0.00 %
Total Director Expense	166.00	41,700.00	(41,534.00)	0.40 %
Director Per Diem				
440200 - Director Per Diem	0.00	30,000.00	(30,000.00)	0.00 %
Total Director Per Diem	0.00	30,000.00	(30,000.00)	0.00 %
Employee Benefits				
440301 - Dental Insurance	1,815.39	24,000.00	(22,184.61)	7.56 %
440302 - Health Insurance	31,715.21	385,000.00	(353,284.79)	8.24 %
440303 - Retirement Benefit - 414H	3,103.50	89,000.00	(85,896.50)	3.49 %
440304 - Retirement Benefit - 457 Plan	0.00	4,000.00	(4,000.00)	0.00 %
440305 - Tuition Reimbursement	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	1,937.33	35,000.00	(33,062.67)	5.54 %
440307 - Employee Benefits - Other	(30.52)	2,500.00	(2,530.52)	(1.22) %
440309 - Flexible Spending Fee	0.00	300.00	(300.00)	0.00 %
440311 - Unemployment Insurance Benefit	0.00	500.00	(500.00)	0.00 %
440312 - Accrued Compensated Absences	0.00	5,000.00	(5,000.00)	0.00 %
Total Employee Benefits	38,540.91	548,300.00	(509,759.09)	7.03 %
Payroll Taxes				
440401 - FICA - ER	2,952.39	83,000.00	(80,047.61)	3.56 %
440402 - Medicare - ER	690.49	19,500.00	(18,809.51)	3.54 %
Total Payroll Taxes	3,642.88	102,500.00	(98,857.12)	3.55 %
Personnel Expense				
440501 - Personnel Meeting Exp	1,943.47	35,000.00	(33,056.53)	5.55 %
440502 - Personnel Mileage Exp	35.70	3,500.00	(3,464.30)	1.02 %
440503 - Safety Committee	0.00	1,000.00	(1,000.00)	0.00 %

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
440504 - Personnel Uniform Exp	748.00	2,500.00	(1,752.00)	29.92 %
440505 - Personnel Exp-Other	0.00	1,200.00	(1,200.00)	0.00 %
Total Personnel Expense	2,727.17	43,200.00	(40,472.83)	6.31 %
Salaries				
440601 - Salaries - Administration	9,770.61	276,800.00	(267,029.39)	3.53 %
440602 - Salaries - Clerical	1,128.41	32,800.00	(31,671.59)	3.44 %
440603 - Employee Recognition Program	0.00	1,300.00	(1,300.00)	0.00 %
440604 - Salaries - I & E	4,265.16	122,600.00	(118,334.84)	3.48 %
440605 - Salaries - Op & Maint	8,588.56	237,600.00	(229,011.44)	3.61 %
440606 - NRCS Support	5,225.86	154,000.00	(148,774.14)	3.39 %
440607 - Salaries - Projects	3,896.64	109,800.00	(105,903.36)	3.55 %
440608 - Salaries - Water	16,614.48	411,500.00	(394,885.52)	4.04 %
440616 - Lake Wanhoo Park Op.	7,131.83	100,000.00	(92,868.17)	7.13 %
Total Salaries	56,621.55	1,446,400.00	(1,389,778.45)	3.91 %
Total Personnel Expenses	101,698.51	2,212,100.00	(2,110,401.49)	4.60 %
Projects Expenses				
Inter-Governmental				
450110 - Platte Center Bank Stab. Phase LI	0.00	1,000.00	(1,000.00)	0.00 %
450114 - Trails	0.00	15,000.00	(15,000.00)	0.00 %
450115 - Dike & Drainage Assistance	0.00	10,000.00	(10,000.00)	0.00 %
450119 - JWMA Dodge Co	5,327.00	23,000.00	(17,673.00)	23.16 %
450123 - Hazard Mitigation Update	5,030.00	19,000.00	(13,970.00)	26.47 %
Total Inter-Governmental	10,357.00	68,000.00	(57,643.00)	15.23 %
Special Projects				
450309 - SA No-Till Conf/Shell Creek	0.00	1,000.00	(1,000.00)	0.00 %
450407 - Special Projects-Saunders	0.00	500,000.00	(500,000.00)	0.00 %
Total Special Projects	0.00	501,000.00	(501,000.00)	0.00 %
Wanhoo				
450506 - Lake Level Mgmt Plan	0.00	5,000.00	(5,000.00)	0.00 %
450509 - Wanhoo - Other	0.00	5,000.00	(5,000.00)	0.00 %
Total Wanhoo	0.00	10,000.00	(10,000.00)	0.00 %
Other Projects				
450711 - Leshara	0.00	31,000.00	(31,000.00)	0.00 %
Total Other Projects	0.00	31,000.00	(31,000.00)	0.00 %
Platte River Corridor Alliance				
411101 - PRCA - Administration	0.00	6,843.00	(6,843.00)	0.00 %
411129 - USGS Monitoring at Leshara	0.00	8,000.00	(8,000.00)	0.00 %
Total Platte River Corridor Alliance	0.00	14,843.00	(14,843.00)	0.00 %
Total Projects Expenses	10,357.00	624,843.00	(614,486.00)	1.66 %
Water Expenses				
Groundwater Management Plan				
460101 - GWMP - Cost - Share	0.00	12,000.00	(12,000.00)	0.00 %
460102 - GWMP - Information & Education	449.02	1,500.00	(1,050.98)	29.93 %
460103 - GWMP - Nitrogen Classes	0.00	3,000.00	(3,000.00)	0.00 %
460104 - GWMP - Permits	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	0.00	10,000.00	(10,000.00)	0.00 %
460111 - Flow Meter Maintenance	0.00	28,000.00	(28,000.00)	0.00 %
Total Groundwater Management Plan	449.02	54,600.00	(54,150.98)	0.82 %
Groundwater Programs				

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

	Month Ending 07/31/2025 <small>MTD Actual</small>	Annual Budget June 30, 2026 <small>FY2026</small>	\$ Difference Annual Budget	Percentage Annual Budget
460201 - Decommissioned Wells	1,178.54	20,000.00	(18,821.46)	5.89 %
460203 - GW Levels	0.00	500.00	(500.00)	0.00 %
460204 - GW Quality Program	1,359.80	15,000.00	(13,640.20)	9.07 %
460205 - Mead - NOP	0.00	100.00	(100.00)	0.00 %
460206 - Monitoring Wells	3,755.67	10,000.00	(6,244.33)	37.56 %
460209 - Groundwater Programs Other	0.00	28,000.00	(28,000.00)	0.00 %
460212 - GW Monitoring Equip SQS#2	0.00	250.00	(250.00)	0.00 %
460213 - GW Memberships and Subscriptions	0.00	18,000.00	(18,000.00)	0.00 %
Total Groundwater Programs	6,294.01	91,850.00	(85,555.99)	6.85 %
Regulatory				
460301 - Chemigation	11.75	1,000.00	(988.25)	1.18 %
460302 - Irrigation Runoff	0.00	750.00	(750.00)	0.00 %
Total Regulatory	11.75	1,750.00	(1,738.25)	0.67 %
Surface Water Programs				
460403 - Stream Flow	4,213.00	18,000.00	(13,787.00)	23.41 %
Total Surface Water Programs	4,213.00	18,000.00	(13,787.00)	23.41 %
Special Projects				
460503 - Special Projects - Other	0.00	25,000.00	(25,000.00)	0.00 %
460504 - ENWRA	2,500.00	30,000.00	(27,500.00)	8.33 %
460519 - Hydrological Study	7,000.00	152,810.00	(145,810.00)	4.58 %
460521 - Lower Platte Consortium	0.00	250.00	(250.00)	0.00 %
460522 - Groundwater Management Plan Rev	0.00	95,000.00	(95,000.00)	0.00 %
460600 - Source Water Protection/Wellhead Protection	0.00	120,000.00	(120,000.00)	0.00 %
Total Special Projects	9,500.00	423,060.00	(413,560.00)	2.25 %
Land Treatment				
450201 - Ne Buffer Strip	0.00	62,000.00	(62,000.00)	0.00 %
450204 - Shell Creek	0.00	20,000.00	(20,000.00)	0.00 %
450206 - Emergency Terrace Repair	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	0.00	25,000.00	(25,000.00)	0.00 %
450211 - Trees	0.00	3,000.00	(3,000.00)	0.00 %
450802 - Wahoo Creek Watershed Plan-319	0.00	83,000.00	(83,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	109,656.63	557,864.00	(448,207.37)	19.66 %
Total Land Treatment	109,656.63	755,864.00	(646,207.37)	14.51 %
Total Water Expenses	130,124.41	1,345,124.00	(1,214,999.59)	9.67 %
Total Expenses	320,377.87	5,198,240.00	(4,877,862.13)	6.16 %
Total Change in Net Position	27,185.90	7,983,008.00	(7,955,822.10)	0.34 %

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

	Month Ending 07/31/2025 <small>MTD 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	5,018.00	40,800.00	(35,782.00)	12.30 %
304261 - Other Revenue	4.55	2,000.00	(1,995.45)	0.23 %
Total Rural Water Income	5,022.55	42,800.00	(37,777.45)	11.73 %
Rural Water District Expenses				
570201 - Water Purchase	5,161.38	17,200.00	(12,038.62)	30.01 %
570204 - Testing	0.00	400.00	(400.00)	0.00 %
570206 - Repair	0.00	1,600.00	(1,600.00)	0.00 %
570207 - Other Expenses	0.00	600.00	(600.00)	0.00 %
570208 - Lpnrd Adm. Fee	250.90	2,320.00	(2,069.10)	10.81 %
570210 - Health/Life/Vision/LTD - ER	202.67	2,600.00	(2,397.33)	7.80 %
570211 - Dental - ER	21.72	300.00	(278.28)	7.24 %
570212 - 414H ER Contributions	71.90	840.00	(768.10)	8.56 %
570215 - ER Social Security Tax	55.12	1,160.00	(1,104.88)	4.75 %
570216 - ER Medicare Tax	12.89	260.00	(247.11)	4.96 %
570217 - Salaries	35.42	10,000.00	(9,964.58)	0.35 %
570219 - Fees And Licenses	17.13	400.00	(382.87)	4.28 %
570220 - Rural Water One-Call	1.79	50.00	(48.21)	3.58 %
570221 - Rural Water Hand Tools & Supplies	0.00	200.00	(200.00)	0.00 %
570222 - RW Dues And Memberships	0.00	220.00	(220.00)	0.00 %
570223 - Rural Water Gasoline	127.89	600.00	(472.11)	21.32 %
570224 - Rural Water Personnel Meeting	0.00	480.00	(480.00)	0.00 %
570229 - Rural Water Insurance Expense	0.00	400.00	(400.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	1,000.00	(1,000.00)	0.00 %
570231 - Rural Water Equipment Upkeep	0.00	1,000.00	(1,000.00)	0.00 %
570232 - Rural Water Compensated Absences	0.00	400.00	(400.00)	0.00 %
Total Rural Water District Expenses	5,958.81	42,030.00	(36,071.19)	14.18 %
Total Change in Net Position	(936.26)	770.00	(1,706.26)	(121.59) %

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

	Month Ending 07/31/2025 <small>MTD 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	4,628.75	61,200.00	(56,571.25)	7.56 %
304275 - Colon Hook Up Fees	0.00	6,000.00	(6,000.00)	0.00 %
304295 - Colon Sewer Fees	2,777.60	30,000.00	(27,222.40)	9.26 %
304261 - Other Revenue	66.32	3,000.00	(2,933.68)	2.21 %
Total Rural Water Income	7,472.67	100,200.00	(92,727.33)	7.46 %
Investment Income				
304350 - Colon RW Interest - NPAIT	35.02	400.00	(364.98)	8.76 %
Total Investment Income	35.02	400.00	(364.98)	8.76 %
Rural Water District Expenses				
570201 - Water Purchase	1,380.49	25,800.00	(24,419.51)	5.35 %
570204 - Testing	0.00	600.00	(600.00)	0.00 %
570206 - Repair	0.00	2,400.00	(2,400.00)	0.00 %
570207 - Other Expenses	80.30	900.00	(819.70)	8.92 %
570208 - Lpnnrd Adm. Fee	231.44	3,480.00	(3,248.56)	6.65 %
570210 - Health/Life/Vision/LTD - ER	304.00	3,900.00	(3,596.00)	7.79 %
570211 - Dental - ER	32.59	450.00	(417.41)	7.24 %
570212 - 414H ER Contributions	107.84	1,260.00	(1,152.16)	8.56 %
570215 - ER Social Security Tax	120.25	1,740.00	(1,619.75)	6.91 %
570216 - ER Medicare Tax	28.12	390.00	(361.88)	7.21 %
570217 - Salaries	(553.00)	15,000.00	(15,553.00)	(3.69) %
570219 - Fees And Licenses	25.68	600.00	(574.32)	4.28 %
570220 - Rural Water One-Call	5.36	75.00	(69.64)	7.15 %
570221 - Rural Water Hand Tools & Supplies	0.00	300.00	(300.00)	0.00 %
570222 - RW Dues And Memberships	0.00	330.00	(330.00)	0.00 %
570223 - Rural Water Gasoline	72.98	900.00	(827.02)	8.11 %
570224 - Rural Water Personnel Meeting	0.00	720.00	(720.00)	0.00 %
570229 - Rural Water Insurance Expense	0.00	600.00	(600.00)	0.00 %
570230 - Rural Water Equipment Rental	0.00	1,500.00	(1,500.00)	0.00 %
570231 - Rural Water Equipment Upkeep	0.00	1,500.00	(1,500.00)	0.00 %
570232 - Rural Water Compensated Absences	0.00	600.00	(600.00)	0.00 %
570305 - Colon - Annual Bond Payment	0.00	3,355.00	(3,355.00)	0.00 %
570308 - Colon Meter House Expense	108.52	1,800.00	(1,691.48)	6.03 %
570309 - Colon Sewer Collections	2,633.60	33,000.00	(30,366.40)	7.98 %
570330 - Colon RW Bad Debt Expense	0.00	1,000.00	(1,000.00)	0.00 %
Total Rural Water District Expenses	4,578.17	102,200.00	(97,621.83)	4.48 %
Total Change in Net Position	2,929.52	(1,600.00)	4,529.52	(183.10) %

Lower Platte North NRD

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

	<u>Year To Date</u> <u>7/31/2026</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)	127,900.49	5,300,000.00	(5,172,099.51)	2.41%
WC Easements - \$13,144				
WC Additional Dams - \$102,441.78				
WC Design/Legal/Flood Reduction Real Estate Svc - \$12,314.71				
New Office	0.00	350,000.00	(350,000.00)	0.00%
Building Furnishings/Infrastructure	0.00	160,000.00	(160,000.00)	0.00%
Cottonwood 21A	2,208.93	425,000.00	(422,791.07)	0.52%
Wanhoo FEMA Repairs (Breakwater Repairs/Spilling Basin Rehab)	55,196.00	1,000,000.00	(944,804.00)	5.52%
Breakwater Repairs - \$0				
Spilling Basin Rehab - \$0				
Wanhoo Repairs - \$55,196				
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	213,378.02	7,578,900.00	(7,365,521.98)	2.82%
Capital Outlay				
Machinery & Equipment (Grass Drill, Turbo Saw/Disc Mulcher Fuel Barrel x2, Tree Cooler)	0.00	124,100.00	(124,100.00)	0.00%
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	0.00	202,100.00	(202,100.00)	0.00%
Debt Service Payments				
Colon RW Note	0.00	3,355.00	(3,355.00)	0.00%
Total Debt Service Payments	0.00	3,355.00	(3,355.00)	0.00%
Grand Total All Expenses w/o Depreciation	544,292.87	13,126,825.00	(12,582,532.13)	4.15%

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

Proposal For : Lower Platte North NRD

Option 1 TV ONLY: \$1,065

Spots to run February 22 – April 11, 2026

(21) Total spots (3) spots per week for 7 weeks

- (5) spots around Prime Time Programming (7-11pm Mon – Sun)
Programs included: Nature, Finding Your Roots, and Our New World
- (14) spots around Early Fringe Programming (2-6pm Mon - Fri)
Programs included: Antiques Roadshow, Finding Your Roots, Great American Recipe, Nature, NOVA, PBS Newshour
- (2) spots around Sunday Day Time (11am-6pm Sun)
Program Included: Finding Your Roots

Option 2 TV & Radio: \$1,110

Spots to run March 1 – April 11, 2026

TV: (12) Total spots (2) spots per week for 6 weeks

- (4) spots around Prime Time Programming (7-11pm Monday – Sunday)
Programs included: Nature, Finding Your Roots, and Our New World
- (7) spots around Early Fringe Programming (2-6pm Monday - Friday)
Programs included: Antiques Roadshow, Finding Your Roots, Great American Recipe, Nature, NOVA, PBS Newshour
- (1) spots around Sunday Day Time (11am-6pm Sunday)
Program Included: Finding Your Roots

Radio: (12) Total spots (2) spots per week for 6 weeks

- (6) spots around Morning Drive Time (6-9am Mon-Fri)
NPR program: Morning Edition
- (6) spots Evening Time (7-8pm Mon-Fri)
NPR Program: Fresh Air

Sample radio copy:

Support for programming comes from the Lower Platte North Natural Resources District covering over a million acres from Saunders County to Boone and Madison Counties. The Lower Platte NRD is dedicated to the conservation, preservation and wise use of our Nebraska's natural resources including Lake Wanahoo and the Tree Planting Program. To learn more, <L P N N R D dot org>.





LOWER PLATTE NORTH
Natural Resources District

Connect with us.



HEALTHY WATER, HEALTHY FUTURE.



LOWER PLATTE NORTH
Natural Resources District

This newsletter is intended to keep you, our area's producers, knowledgeable about the latest developments, trends, and initiatives concerning water quality and quantity within the district. As the Lower Platte North Natural Resources District remains steadfast in its commitment to protecting Nebraska's groundwater for future generations, this newsletter will provide you with straightforward, informative updates, relevant data, and valuable insights into the vital work being done to manage this critical resource.

Platte-Colfax Water Quantity Management Area (SQS #2) Meeting

An informational meeting is planned for Thursday, February 19, 2026, at the Humphrey Community Center from 10:00 a.m. to 12:00 p.m. noon to discuss Platte-Colfax Water Quantity Management Area (SQS #2). The LPNNRD staff and Board have met after the initial meeting with some producers in that area. This meeting will discuss the potential new boundary change along with the updated rules from the last LPNNRD meeting. Everyone is welcome to attend to provide feedback.

A hearing will be held on Monday, March 9 at 11:00 a.m. on the updated LPNNRD Groundwater Management Plan. Information on the hearing can be found on the NRD website along with a draft document of the plan.

[Read the LPNNRD Groundwater Management Plan](#)

Cost-Share Programs

Cost-share programs for best management practices are available through the LPNNRD. Producers in Shell Creek or Wahoo Creek watersheds may qualify for additional, watershed-specific cost-share opportunities. Eligible practices may include cover crops, herbicide substitution, filter or buffer strips, terraces and underground outlets, among others. Please visit the links below to determine whether your land is located within a qualifying watershed.

[Shell Creek](#)

[Wahoo Creek](#)

Water Check

Have you had your water tested lately for nitrates? The NRD offers free testing of water for nitrates along with domestic water treatment cost share if nitrate levels exceed 8 mg/l or ppm. Contact staff at the NRD office to discuss logistics on getting your drinking water sampled.

[Domestic Well Water Cost-Share Application](#)

How did I get this? The Lower Platte North NRD Water Resources Department is working to ensure landowners and producers across our district are able to receive current news and updates as much as possible! We are testing a new email marketing system to assist in our communications. Stay subscribed for more updates coming soon!



Lower Platte North Natural Resources District

1616 County Road 17
Wahoo, NE 68066

402-443-4675
lpnrd@lpnrd.org

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LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT 11/2021

WATER RATE SCHEDULE FOR BRUNO RURAL WATER SUPPLY SYSTEM

Pursuant to the Rules and Regulations of the Lower Platte North Natural Resources District for the Butler County (Bruno) Rural Water System, the following shall be the rates and fees to be paid by the consumers of water service of District for the Butler County (Bruno) Rural Water Supply System.

The Water Rate Schedule for each calendar month shall be as follows:

A. Quantity (usage rate):

1 st 10,000 gallons	\$6.25/1000 gallons*
All over 10,000 gallons	\$6.25/1000 gallons*

(*) Plus applicable Nebraska Sales Tax

The monthly billing for water service per each type for Bruno RWD (resident/commercial) Rural Water Supply

Type of Service	Rate (*)
¾" meter (residential hookup)	\$47.00
1" meter	\$60.00
1 ½" meter	\$80.00
2" meter (commercial)	\$185.00
4" meter (municipal)	\$560.00

(*) Plus applicable Nebraska Sales Tax

These rates will take effect during the March 2022 billing period. Please feel free to contact the LPNNRD Rural Water District at (402)443-4675 with any questions. Thank you for your service.

LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT 12/2020
WATER RATE SCHEDULE FOR COLON RURAL WATER SUPPLY SYSTEM

Pursuant to the Rules and Regulations of the Lower Platte North Natural Resources District for the Saunders County (Colon) Rural Water System, the following shall be the rates and fees to be paid by the consumers of water service of District for the Saunders County (Colon) Rural Water Supply System.

The Water Rate Schedule for each calendar month shall be as follows:

- A. Quantity (Colon Residents):
1st 10,000 gallons \$4.15/1000 gallons*
All over 10,000 gallons \$4.15/1000 gallons*

- B. Quantity (Rural Consumers):
1st 10,000 gallons \$4.15/1000 gallons*
All over 10,000 gallons \$4.15/1000 gallons*

(*) Plus applicable Nebraska Sales Tax

The **minimum billing for service per each type for Colon (resident)** Rural Water Supply

Type of Service	Rate (*)
¾" meter	\$35.00
1" meter	\$60.00
1 ½" meter	\$80.00
2" meter	\$160.00

The **minimum billing for service per each type for Colon (rural)** Rural Water Supply

Type of Service	Rate (*)
¾" meter	\$43.20
1" meter	\$60.00
1 ½" meter	\$80.00
2" meter	\$267.00

(*) Plus applicable Nebraska Sales Tax

These rates will take effect during the March 2021 billing period. Please feel free to contact the LPNNRD Rural Water District at (402)443-4675 with any questions. Thank you for your service.



Richland

SWN 26

SWN

SWN 25

Transferred to 99.20 acres

Edholm

Platte River

15

Transferred from 143.26 acres

SWN 17

SWN 18

SWN 19A

Octavia

Bellwood

64

64

30

LPN



Road 15

Road 15

NE-12A-SPUR

NE-12A-SPUR

Road 45

Road 45

"Service to Our Business
growth is yours"

Map Summary Report

VALLEY
Project Name - Garen Juranek
Version Name - Full Circle

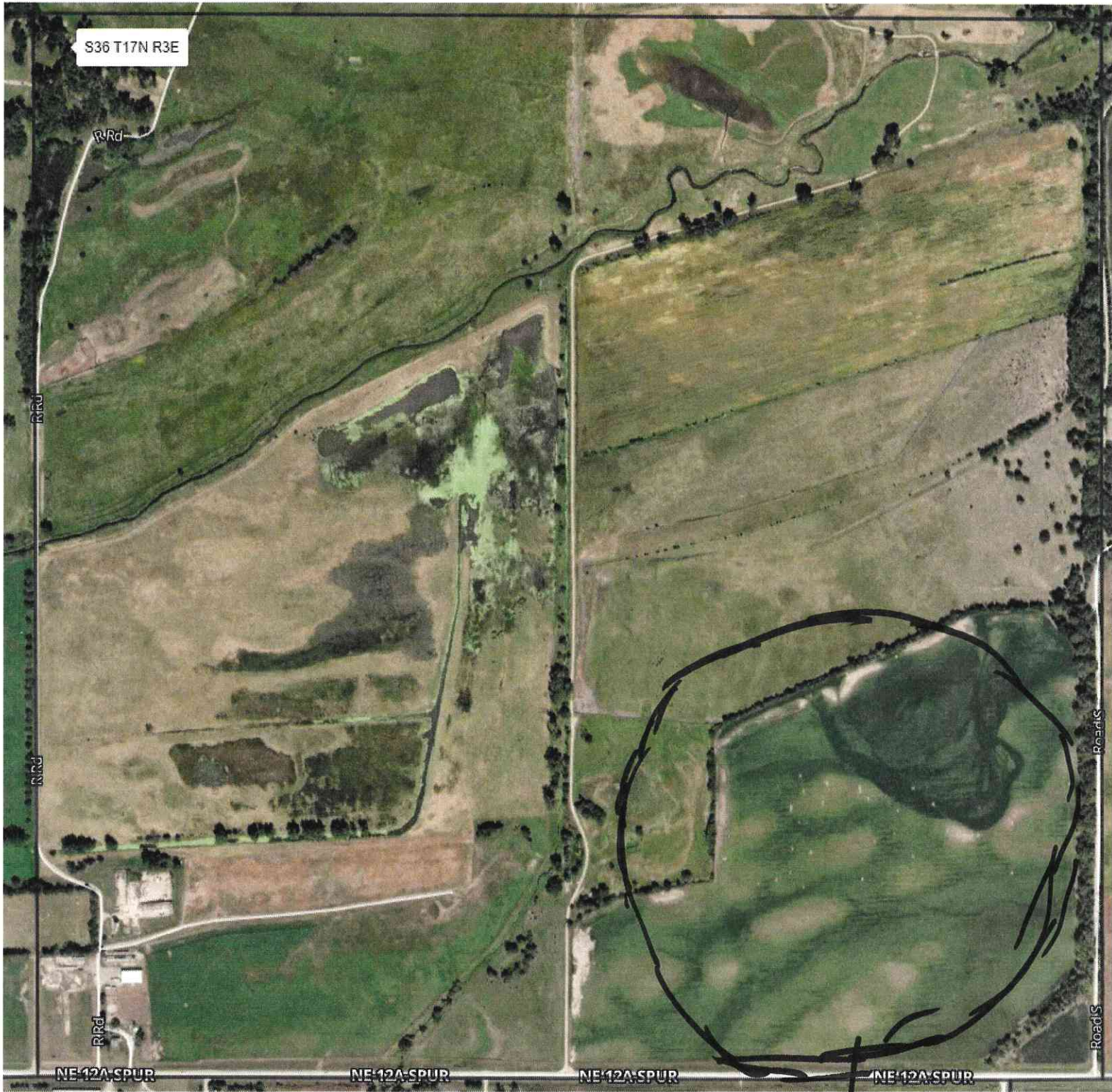


Google

DRIVE UNITS | LARGEST POTENTIAL MACHINE | GUIDANCE PATH | END OF MACHINE | Keyboard shortcuts | Manage | 2025 | Adobe | Maxar Technologies | 50 m | Terms | Report a map error

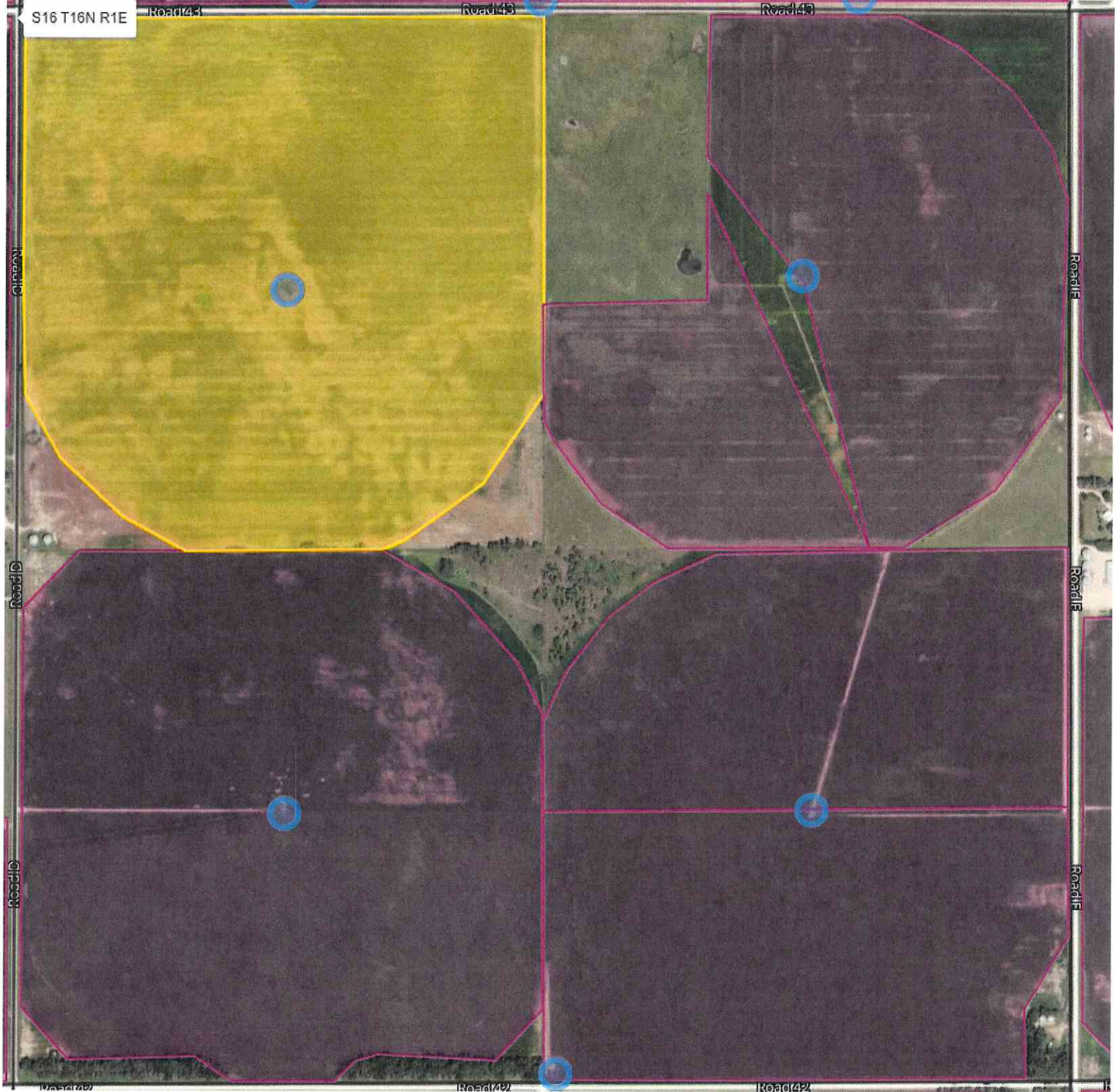
PRIMARY ENDGUN | SECONDARY ENDGUN | FIELD BOUNDARY

MID-CONTINENT IRRIGATION INC - 2930 W. 23rd Drive, Fremont, NE, 68025-8001, UNITED STATES



SW 36-17-3E
120052108
99.20

new locations



NW 15-16N-1E

1200 40418 Parcel
14326 - Irrigated Acres



February 10, 2026
 Invoice No: 32535

Invoice Total:	\$4,115.50
-----------------------	-------------------

Daryl Andersen
 Lower Platte North NRD
 511 Commercial Park Road
 Wahoo, NE 68066-0126

Please Remit To:
Spheros Environmental
1221 Auraria Pkwy
Denver, CO 80204
(303) 455-9589
billing@LREwater.com

Invoice Email: dandersen@lpnrd.org
 Project No.: 536-LPN00-07
 Project Name: 5036LPN07 | LPNNRD Scoring Sheets Quantity Areas

Professional Services through January 31, 2026

Task			Hours	Rate	Amount
Task	1	Scoring Sheets			
Professional Personnel					
			8.00	265.00	2,120.00
		Hume, David			
		Totals	8.00		2,120.00
		Total Labor			\$2,120.00
				Total this Task	\$2,120.00
Task	2	Revised Criteria for Est. Quantity Mngmt			
Professional Personnel					
			1.00	151.00	151.00
		Libra, Jon			
		Mohr, Jonathan	8.50	217.00	1,844.50
		Totals	9.50		1,995.50
		Total Labor			\$1,995.50
				Total this Task	\$1,995.50
				Total this Invoice	\$4,115.50

Outstanding Invoices

Number	Date	Balance
32549	1/8/2026	4,252.75
Total		\$4,252.75

Total Now Due \$8,368.25

The following information will be needed to supply to DWEE prior to reimbursement

Producer Name	Acres	Amount	Total Amount	Sub totals/prod	Legal Description	Priorit	Crop
Benjamin Klug	155	15	\$2,325		32-18-2	A	Corn
				\$2,325			
Brazda Farm LLC	36.52	12	\$438		25-14-7	B	Corn
Brazda Farms LLC	64.54	12	\$774		3-14-9	B	Corn
Brazda Farms LLC	48.8	12	\$586		21-14-7	B	Corn
Brazda Farms LLC	44.8	10	\$448		21-14-7	C	Corn
				\$2,246			
David Sabota	148	15	\$2,220		7-17-3	A	Corn
				\$2,220			
Hilland Valley Farms INC.	150	10	\$1,500		31-18-2	C	Corn
				\$1,500			
Jason Swanson	45	10	\$450		26-14-7	C	Corn
Jason Swanson	45	10	\$450		25-14-7	C	Corn
Jason Swanson	80	15	\$1,200		23-14-7	A	Corn
				\$2,100			
Jonathon Sobota	39	12	\$468		32-18-3	B	Corn
				\$468			
Joseph Birkel	65	15	\$975		29-16-3	A	Corn
Joseph Birkel	132	12	\$1,584		23-16-1	B	Corn
Joseph Birkel	65	15	\$975		12-16-3	A	Corn
				\$3,534			
Lukas Steinkruger	69	12	\$828		4-15N-9	B	Corn
Lukas Steinkruger	87	12	\$1,044		16-15-9	B	Corn
Lukas Steinkruger	74	15	\$1,110		5-15n-9	A	Corn
				\$2,982			
Ronald Henggeler	77	12	\$924		NW6-17-2	B	Corn
				\$924			
Ryan and Dean Preister	141	12	\$1,692		25-20-3W	B	Corn
Ryan and Dean Preister	80	12	\$960		24-20-3W	B	Corn
Ryan and Dean Preister	142	12	\$1,704		12-19-3W	B	Corn
				\$4,356			

Scott Cernin	100	12	\$1,200		29-16-9	B	Corn
				\$1,200			
Travis Runge	39	12	\$468		19-18-1	B	Corn
Travis Runge	82	12	\$984		17-18-1	B	Corn
Travis Runge	51	10	\$510		30-18-1	C	Corn
Travis Runge	50	10	\$500		20-18-1	C	Corn
Travis Runge	180	12	\$2,160		19-18-1	B	Corn
				\$4,622			
Upper Clear Creek LLC	114	12	\$1,368		31-15-9	B	Corn
Upper Clear Creek LLC	73	12	\$876		15-14-9	B	Corn
Upper Clear Creek LLC	110	12	\$1,320		22-15-9	B	Corn
Upper Clear Creek LLC	145	15	\$2,175		9-15N-9E	A	Corn
				\$5,739			
William Klug	280	15	\$4,200		31-18-2	A	Corn
				\$4,200			
Wolfe Ranch LLC	128	15	\$1,920		SE 19-17N-3E	A	Corn
				\$1,920			
Lanny Schmid	120	15	\$1,800		35-18-2	A	Corn
Lanny Schmid	40	0	\$0		N1/2 SE1/4 30-17-3	B	Corn
Lanny Schmid	130	15	\$1,950		NW 1/4 32-17-3	A	Corn
				\$3,750			
			\$44,086	\$44,086			

Longitude 103, Inc.
120 E. 16th Street Suite 207
Scottsbluff, NE 69361



Invoice

BILL TO

Lower Platte North NRD
511 Commercial Park Rd
Wahoo, Nebraska 68066

INVOICE # 04784

DATE 01/25/2026

DUE DATE 02/24/2026

TERMS Net 30

DATE	DESCRIPTION	QTY	RATE	AMOUNT
01/25/2026	HydroData App Annual Subscription Fee 3/2/2026-3/1/2027	1	17,500.00	17,500.00T
01/25/2026	ProducerConnect Annual Subscription Fee	1	6,500.00	6,500.00
01/25/2026	NARD Funded ProducerConnect Subscription	1	-6,500.00	-6,500.00

SUBTOTAL	17,500.00
TAX	0.00
TOTAL	17,500.00
BALANCE DUE	\$17,500.00

Pay invoice



LOWERPLATTE NORTH Natural Resources District

PO Box 126 1616 County Road 17 Wahoo, NE 68066

Phone 402.443.4675

www.lpnnrd.org

lpnnrd@lpnnrd.org

February 10, 2026

Linwood Residents

Re: Domestic Water Sampling for 2026

The Lower Platte North Natural Resource District will be offering FREE domestic sampling for the Linwood area. Staff will collect samples during the **week of March 9th**. Staff will go door to door to ensure that everyone in the community has this opportunity. We will be sampling nitrates specifically. If this is something you are interested in, or not interested in, please give us a call at 402-443-4675.

If high levels of a contaminant are found, the NRD could potentially offer cost-share for reverse osmosis filters. The water sample taken must be above 8ppm to qualify for cost-share. The NRD will cost-share 75% of the total cost, not to exceed \$800. Please go to the Lower Platte North NRD website under water quality to fill out a cost-share form if levels exceed 8ppm.

It is important to test your water, if you are not connected to a public water system. Public water systems will monitor and test the water for its customers. While private water supplies are entirely up to the owner. Testing your water protects against any unwanted illness, or health issues.

Sincerely,

Jake Pittman
Water Resources Specialist

NEWMAN GROVE DEDICATED MONITORING WELLS

Brief Description: The Lower Platte North Natural Resources District is looking to construct dedicated monitoring wells in each Wellhead Protection Area in the district. This is being done with the goal to monitor water quality as the groundwater flows to municipal wells. This will in turn give the municipality a heads-up on changing water quality to be proactive in how they respond.

The LPNNRD would like to put the dedicated monitoring wells at the golf course. This area was chosen based on the Wellhead Protection Area adopted in 2025 and is directly on the time-to-travel path of the groundwater flowing to the municipal wells. Along with water sampling, we will have data loggers installed for real time measurements of water levels. This project is being paid for fully by the district, and all data will be shared with the city.

Below is a map of the location of interest, as well as examples of monitoring wells. They are not big structures, standing approximately 2-3 feet above-ground in an orange casing.

Any questions can be directed to Jake Maslonka at the Lower Platte North NRD.

Email : jmaslonka@lpnnrd.org

Phone : 402-443-4675



Figure 1. Example of Dedicated Monitoring Well



Figure 2. Location of Potential Wells. Anywhere on the golf course would work.



Water Quality Management Areas

Lower Platte North NRD

Jake Pittman



Current Rules & Regs – Phase 1

<u>Rule 1</u> – Phase One Criteria	0-8ppm
<u>Rule 2</u> – NRD Certification	Nitrogen Certification Needed
<u>Rule 3</u> – Groundwater Analysis Once Every Four Years Encouraged	Groundwater Analysis Encouraged
<u>Rule 4</u> – Soil Analysis Encouraged	Soil Analysis Encouraged
<u>Rule 5</u> – Fertilizer Application Report Encouraged	Fertilizer Report Encouraged
<u>Rule 6</u> – Manure Application	Manure Application Report Encouraged
<u>Rule 7</u> – Fertilizer Application on Non-Sandy Soils	No fall applications of N fertilizer for row crops will be allowed until after November 1 st
<u>Rule 8</u> – Fertilizer Application on Sandy Soils	Fall & winter applications of N fertilizer for row crops prohibited, can be applied March 1 st



Current Rules & Regs – Phase 2

<u>Rule 1</u> – Phase Two Criteria	8.01-10ppm
<u>Rule 2</u> – Continuation of Phase One Rules	Phase one rules 2,6, and 8
<u>Rule 3</u> – Groundwater Analysis Annually	Nitrate water sample yearly
<u>Rule 4</u> – Soil Samples	Yearly soil sample
<u>Rule 5</u> – Fertilizer Application Report	Yearly fertilizer report
<u>Rule 6</u> – Fertilizer Applications on Non-Sandy Soils with Approved Inhibitor	Anhydrous allowed Nov 1-March 1 with inhibitor. After March 1 inhibitor not needed.
<u>Rule 7</u> – Furnish Record from Fertilizer Dealer that District Approved Inhibitor was Used	Record of Inhibitor used
<u>Rule 8</u> – Fertilizer Calibration Encouraged	Use of cost-share/encourage producers to address all applications
<u>Rule 9</u> – Monitoring of Water Applications	Flow meter and water use report
<u>Rule 10</u> – Manure Application	Report usage, use current guidelines, adjust application, allowed on frozen soils
<u>Rule 11</u> – Education Program Expanded	Noncompliance could increase regulations



Current Rules & Regs – Phase 3

<u>Rule 1</u> – Phase Three Criteria	10.01-15 ppm
<u>Rule 2</u> – Continuation of Phase 1 & 2 Rules	Phase 1 - Rule 2 Phase 2 – Rules 3-5, 8-11
<u>Rule 3</u> – Fertilizer Application On All Soils	Prohibited fall & winter applications on all soils until after March 1. Spring applications must be split.
<u>Rule 4</u> – Record that District Approved Inhibitor was Used	Record of inhibitor if 50% or more of fertilizer is applied at pre plant.



Current Rules & Regs – Phase 4

<u>Rule 1</u> – Phase Four Criteria	15+ ppm
<u>Rule 2</u> – Continuation of Phase 1, 2 and 3 Rules	Phase 1 – Rule 2 Phase 2 – Rules 3-5, 8-11 Phase 3 – Rule 4
<u>Rule 3</u> – Fertilizer Application On All Soils	Split Application of fertilizer is required with 80lbs maximum applied before May 1
<u>Rule 4</u> – Nitrogen Recommendations	Nitrogen application must follow district recommendations
<u>Rule 5</u> – Well Metering	Flow meters required
<u>Rule 6</u> – Acre-Inch Allocations	Rolling 3 year allocations, based off several factors
<u>Rule 7</u> – Staff Assistance	NRD staff will work with producers for best BMPs, may spot check fields prior to May 1 by collecting soil samples to monitor rule 3.



Proposed Rules & Regs – Phase 1

<u>Rule 1</u> – Phase One Criteria	
<u>Rule 2</u> – NRD Certification	
<u>Rule 3</u> – Groundwater Analysis Once Every Four Years Encouraged	
<u>Rule 4</u> – Soil Analysis Encouraged	
<u>Rule 5</u> – Fertilizer Application Report Encouraged	
<u>Rule 6</u> – Manure Application	
<u>Rule 7</u> – Fertilizer Application on Non-Sandy Soils	
<u>Rule 8</u> – Fertilizer Application on Sandy Soils	



Proposed Rules & Regs – Phase 2

<u>Rule 1</u> – Phase Two Criteria	
<u>Rule 2</u> – Continuation of Phase One Rules	
<u>Rule 3</u> – Groundwater Analysis Annually	
<u>Rule 4</u> – Soil Samples	
<u>Rule 5</u> – Fertilizer Application Report	
<u>Rule 6</u> – Fertilizer Applications on Non-Sandy Soils with Approved Inhibitor	
<u>Rule 7</u> – Furnish Record from Fertilizer Dealer that District Approved Inhibitor was Used	
<u>Rule 8</u> – Fertilizer Calibration Encouraged	
<u>Rule 9</u> – Monitoring of Water Applications	
<u>Rule 10</u> – Manure Application	
<u>Rule 11</u> – Education Program Expanded	



Proposed Rules & Regs – Phase 3

<u>Rule 1</u> – Phase Three Criteria	
<u>Rule 2</u> – Continuation of Phase 1 & 2 Rules	
<u>Rule 3</u> – Fertilizer Application On All Soils	
<u>Rule 4</u> – Record that District Approved Inhibitor was Used	



Proposed Rules & Regs – Phase 4

Rule 1 – Phase Four Criteria

Rule 2 – Continuation of Phase 1, 2 and 3 Rules

Rule 3 – Fertilizer Application On All Soils

Rule 4 – Nitrogen Recommendations

Rule 5 – Well Metering

Rule 6 – Acre-Inch Allocations

Rule 7 – Staff Assistance



How do these changes influence LPNNRD?



June 15, 2018

Groundwater Management Area Rules and Regulations

Implemented - January 1, 1997
Last Amended – June 15, 2018

PUBLIC NOTICE

Administrative Order for Lower Platte North Natural Resources District Amended Groundwater Management Area Rules and Regulations to become effective June 15, 2018.

Public Notice was published three times in the Wahoo Newspaper: April 19, April 26 and May 3, 2018.

Public Notice was published once in the Fremont Tribune, Columbus Telegraph, Schuyler Sun, and David City Banner on May 3, 2018.

Maps showing the groundwater development areas of Lower Platte North NRD are available on the District website at www.lpnnrd.org, from the NRD office by calling 402-443-4675, or by mail at P.O. Box-126, Wahoo NE, 68066.

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GROUNDWATER MANAGEMENT AREA IN THE LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT

The Lower Platte North NRD (LPNNRD), under Neb. Rev. Statutes 46-701 to 46-754 of the Nebraska Ground Water Management and Protection Act, has designated the entirety of the district as a Phase One Management Area for groundwater quality and Level One Management area for groundwater quantity. Geographically this includes all lands and water bodies within the boundaries of the Lower Platte North NRD. Stratigraphically this includes all groundwater occurrences located within the boundaries of the Lower Platte North NRD.

Section A General Provisions

Rule 1 Definitions

Act shall mean the Nebraska Ground Water Management and Protection Act as codified in Neb. Rev. Statutes 46-701 to 46-754;

Active status water well shall mean a water well which is in use and which is not an illegal water well;

Acre-inch shall mean the amount of water necessary to cover an acre of land one inch deep;

Acre-foot (AF) shall mean the amount of water necessary to cover an acre of land one foot deep;

Alleged violator shall mean any person who has failed to abide by the rules and regulations adopted by the District;

Allocation, as it relates to water use for irrigation purposes, shall mean the allotment of a specified number of acre-inches of irrigation water per irrigated acre per year or a number of acre-inches of irrigation water per irrigated acre over a period of time, as determined by LPNNRD Board of Directors;

Beneficial use shall mean that use by which water may be put to use to the benefit of humans or other species;

Best management practices shall mean schedules of activities, maintenance procedures, and other management practices utilized for purposes of irrigation efficiency, to conserve or effect a savings of groundwater, or to prevent or reduce present and future contamination of groundwater. Best management practices relating to contamination of groundwater may include, but not be limited to, irrigation scheduling, proper rate and timing of fertilizer application, and other fertilizer and pesticide management programs. In determining the rate of fertilizer application, the District shall consult with the University of Nebraska or a certified crop advisor certified by the American Society of Agronomy;

Board shall mean the board of directors of the Lower Platte North Natural Resources District;

Complainant shall mean any person who has filed a complaint against an alleged violator of these rules and regulations adopted by the District;

Confined aquifer shall mean an aquifer in which the groundwater is isolated from the atmosphere by impermeable geologic formations and is generally subject to pressure greater than atmospheric;

Consumptive use shall mean the amount of water that is consumed under appropriate and reasonably efficient practices to accomplish, without waste, the purposes of which the appropriation or other legally permitted use is lawfully made;

Contamination or contamination of shall mean nitrate, nitrogen, or other material which enters the groundwater due to action of any person and causes degradation of the quality of groundwater sufficient to make such groundwater unsuitable for present or reasonably foreseeable beneficial uses;

Department shall mean the Department of Natural Resources;

Dewatering well shall mean a well constructed and used solely for the purpose of lowering the groundwater table elevation;

Director shall mean the Director of the Department of Natural Resources;

District shall mean the geographical area of the Lower Platte North Natural Resources District (LPNNRD) operating pursuant to Chapter 2, Article 32 of the Nebraska Statutes or the political subdivision Lower Platte North NRD;

District compliance inspector shall mean an employee or director of the District designated by the Board and authorized to perform the functions assigned thereto by these rules and regulations;

Emergency situation shall mean any set of circumstances that requires the use of water from any source that might otherwise be regulated or prohibited and the agency, district, or organization responsible for regulating water use from such source reasonably and in good faith believes that such use is necessary to protect the public health, safety, and welfare, including, if applicable, compliance with federal or state water quality standards;

Flow Meter shall mean a measuring device of the type and design which shall meet the standards and specifications for installation, operation, and maintenance as established by the District. Every flow meter shall be an electronic or mechanical device which measures and totalizes the amount of groundwater withdrawn;

Good cause shown shall mean a reasonable justification for granting a variance for a consumptive use of water that would otherwise be prohibited by rule or regulation and which the granting agency, district, or organization reasonably and in good faith determines an economic, environmental, social, or public health and safety benefit that is equal to or greater than the benefit resulting from the rule or regulation from which a variance is sought;

Groundwater shall mean that water under the surface of the land;

Groundwater reservoir life goal shall mean the period of time which the District establishes as its goal for maintenance of the supply and quality of water in a groundwater reservoir at the time a groundwater management plan is adopted;

Groundwater user shall mean any person who owns, rents, or leases land within the District, and who at any time extracts, withdraws, or confines groundwater for any use by himself or other person;

Historic consumptive use shall mean the amount of water that has previously been consumed under appropriate and reasonably efficient practices to accomplish, without waste, the purposes for which the appropriation or other legally permitted use was lawfully made;

Historic Irrigated acre shall mean:

- (1) in stay management areas any acre that is certified as such pursuant to rules and regulations of the District and that has actually been supplied water through irrigation works, mechanisms, or facilities (a) for two of the last ten years prior to the effective date of the stay management area and two years of the most recent ten year period subsequent to the effective date of the stay management area or, (b) at least one of the last two years prior to the effective date of the stay management area, or (c) land that is defined as sub-irrigated, or (d) land that was previously irrigated two of the last ten years prior to the effective date of the stay management area and two of the last most recent ten year period subsequent to the effective date of the stay management area was enrolled in a federal conservation program;
- (2) in non-stay management areas, any acre that is certified as such pursuant to rules and regulations of the District and that has actually been supplied water through irrigation works, mechanisms, or facilities (a) for two of the last ten years, or (b) at least one of the last two years, or (c) land that is defined as sub-irrigated, or (d) land that was previously irrigated but during two of the most recent ten year period was enrolled in a federal conservation program;
- (3) The District may grant an exception for good cause shown;

Hydrologically connected area shall mean the geographic area that the District recognizes as having interconnected groundwater and surface water. This geographic area is on file in the District office.

Illegal water well shall mean (a) any water well operated or constructed without or in violation of a permit required by the Act, (b) any water well not in compliance with rules and regulations adopted and promulgated pursuant to the Act, (c) any water well not properly registered in accordance with Nebraska Revised Statutes (N.R.S.) sections 46-602 to 46-604, or (d) any water well not in compliance with any other applicable laws of the State of Nebraska or with rules and regulations adopted and promulgated pursuant to such laws;

Improper groundwater irrigation runoff shall mean the occurrence of irrigation runoff water within the boundaries of the District after adoption of these rules: (a) which occurs within a designed control or management area or (b) which occurs within a potential control or management area, or (c) which causes or contributes to the accumulation of water upon or beneath the surface of the lands of any other person(s) to their detriment or upon or beneath public property to its detriment; or (d) which causes or contributes to the deterioration of water quality;

Inactive status water well shall mean a water well that is in a good state of repair and for which the owner has provided evidence of intent for future use by maintaining the water well in a manner which meets the following requirements: (a) The water well does not allow impairment of the water quality in the water well or of the groundwater encountered by the water well; (b) The top of the water well or water well casing has a water-tight welded or threaded cover or some other water-tight means to prevent its removal without the use of equipment or tools to prevent unauthorized access, to prevent a safety hazard to humans and animals, and to prevent illegal disposal of wastes or contaminants into the water well; (c) All entrances and discharge piping to the water well are effectively sealed to prevent the entrance of contaminants; and (d) The water well is marked so as to be easily visible and located and is labeled or otherwise marked so as to be easily identified as a water well and the area surrounding the water well is kept clear of brush, debris, and waste material;

Incidental underground water storage shall mean underground water storage which occurs as an indirect result, rather than an intended or planned purpose, of a water project or use and includes, but is not limited to, seepage from reservoirs, canals, and laterals, and deep percolation from irrigated lands;

Intentional underground water storage shall mean underground water storage which is an intended purpose or result of a water project or use. Such storage may be accomplished by any lawful means such as injection wells, infiltration basins, canals, reservoirs, and other reasonable methods;

Irrigated acre shall mean any acre that is certified as such pursuant to rules and regulations of the District and that is actually capable of being supplied water through irrigation works, mechanisms, or facilities existing at the time of the allocation;

Irrigation runoff water shall mean groundwater used for irrigation purposes which flows from the contiguous tract of land owned, leased, or otherwise under the direct supervision and control of a groundwater user;

Irrigation water reuse pit shall mean an excavation constructed to capture, for reuse, runoff resulting from groundwater irrigation or a structure designed for the purpose of water impoundment which is used for this same purpose so long as the capacity of the facility does not exceed fifteen acre-feet;

Landowner shall mean any person who owns land;

Management area shall mean any area so designated by the District pursuant to section §46-712 or §46-718, by the Director of Environmental Quality pursuant to section 46-725, or by the Interrelated Water Review Board pursuant to section 46-719. Management area includes a control area or a special groundwater quality protection area designated prior to July 19, 1996;

Management plan shall mean the groundwater management plan developed by the District and submitted to the Director of Natural Resources for review pursuant to section 46-711;

Monitoring well shall mean a water well that is designed and constructed to provide ongoing hydrologic or water quality information and is not intended for consumptive use;

Non-point source pollution shall mean a source of contamination in which the contaminant enters the receiving water in an intermittent and/or diffuse manner where a point source cannot be identified;

Operator shall mean (a) a person who applies or directs the application of any fertilizer, either commercial or organic, to land totaling 10 or more acres which that person owns, leases, rents or otherwise has control of; (b) a person who controls the operation of domestic, livestock, irrigation, municipal and/or industrial well systems;

Order, except as otherwise specifically provided, includes any order required by the Nebraska Ground Water Management and Protection Act, by rule or regulation, or by a decision adopted by the District by vote of its Board of Directors taken at any regularly scheduled or specially scheduled meeting of the Board;

Overall difference between the current and fully appropriated levels of development shall mean the extent to which existing uses of hydrologically connected surface water and groundwater and conservation activities result in the water supply available for purposes identified in subsection (3) of section 46-713 to be less than the water supply available if the river basin, sub-basin, or reach had been determined to be fully appropriated in accordance with section 46-714;

Perched aquifer shall mean groundwater separated from an underlying main body of groundwater by an unsaturated zone;

Person shall mean a natural person, a partnership, a limited liability company, an association, a corporation, a municipality, an irrigation district, an agency or a political subdivision of the state, or a department, an agency, or a bureau of the United States;

Point source shall mean (a) any discernible, confined, and discrete conveyance, including, but not limited to, any pipe, channel, tunnel, conduit, well, discrete fissure, container, rolling stock, vessel, other floating craft, or other conveyance, over which the Department of Environmental Quality has regulatory authority and from which a substance which can cause or contribute to contamination of groundwater is or may be discharged, (b) point source groundwater users such as commercial/industrial, public water supply, and / or recovery well(s) that seek to collectively supply groundwater equal to or greater than 300 acre feet per year to a single facility or operation;

Pollution shall mean the process by which concentration levels of a contaminant could restrict the potential use of water, land or air;

Potentiometric aquifer thickness shall mean the distance from the potentiometric surface to the base of the principal aquifer;

Potentiometric surface shall mean an imaginary surface representing the total head pressure of groundwater, usually found in, but not limited to, a confined aquifer that is defined by the level to which water will rise in a well;

Public water supplier shall mean a city, village, municipal corporation, metropolitan utilities district, rural water district, natural resources district, irrigation district, reclamation district, or sanitary and improvement district which supplies or intends to supply water to inhabitants of cities, villages, or rural areas for domestic or municipal purposes;

Registered well shall mean any well which is properly registered with the Nebraska Department of Natural Resources;

Replacement water well shall mean a water well which is constructed to provide water for the same purpose as the original water well (a) and is operating in accordance with any applicable permit from the department and any applicable rules and regulations of the District and, if purpose is for irrigation, the replacement water well delivers water to the same tract of land served by the original water well and is a water well pumping from a comparable aquifer and yielding approximately the same gallons per minute and total annual water use as the original water well it is replacing (b) replaces a decommissioned water well within one hundred eighty days after the decommissioning of the original water well, (c) replaces a water well that has not been decommissioned but will not be used after construction of the new water well and the original water well will be decommissioned within one hundred eighty days after such construction, except that in the case of a municipal water well, the original municipal water well may be used after construction of the new water well but shall be decommissioned within one year after completion of the replacement water well, (d) the original water well will continue to be used but will be modified and equipped within one hundred eighty days after such construction of the replacement water well to pump fifty gallons per minute or less and will be used only for livestock, monitoring, observation, or any other nonconsumptive or de minimis use approved by the District;

Rolling Allocation shall mean the amount of groundwater in acre-inches granted by the Board to a groundwater user within a three year allocation period. The term shall be rolling in that a new three year term shall commence at the expiration of each calendar year. The number of irrigated acres within said field shall be any irrigated acre that is certified as such, pursuant to the rules and regulations of the District through the acre certification process.

Rotation shall mean a recurring series of use and non-use of irrigation wells on an hourly, daily, weekly, monthly, or yearly basis;

Semi-confined aquifer shall mean an aquifer confined by a low-permeability layer that permits water to slowly flow through it. Also known as a leaky artesian or leaky confined aquifer;

Special Quantity Subarea shall mean any area so designated by the District pursuant to Nebraska Revised Statutes 46-712 or 46-718. Special Quantity Subarea includes the control areas designated pursuant to Section R, Rule 5.

Static Water Level shall mean the depth below ground level where water stands in a well when it is not being pumped.

Sub-irrigation or sub-irrigated land shall mean the natural occurrence of a groundwater table within the root zone of agricultural vegetation, not exceeding ten feet below the surface of the ground. To qualify as sub-irrigation, the landowner or operator must provide to the District groundwater level measurements taken at least monthly through-out the growing season of May through September for five of the last ten years and/or provide crop yields showing that sub-irrigation was able to sustain the crop through-out the growing season for five of the last ten years with comparable yields to irrigated crop ground;

Supplemental Water Well shall mean a new well that is constructed in addition to an older existing well for the purpose of suppling water to increase the efficiency of the irrigation system;

Surface water project sponsor shall mean an irrigation district created pursuant to Chapter 46, article 1, a reclamation district created pursuant to Chapter 46, article 5, or a public power and irrigation district created pursuant to Chapter 70, article 6;

Test hole shall mean a hole designed solely for the purposes of obtaining information on hydrologic or geologic conditions;

To commence construction of a water well shall mean the beginning of the boring, drilling, jetting, digging, or excavating of the actual water well from which groundwater is to be withdrawn;

Unconfined Aquifer shall mean an aquifer in which there are no confining beds between the zone of saturation and the surface and is generally exposed to atmospheric pressure;

Underground water storage shall mean the act of storing or recharging water in underground strata. Such water shall be known as water stored underground, but does not include groundwater as defined in section 46-706 which occurs naturally;

Variance shall mean (a) an approval to deviate from a restriction imposed under 46-714 and 46-739 or (b) the approval to act in a manner contrary to existing rules or regulations from a governing body whose rule or regulation is otherwise applicable;

Voluntary Integrated Management Plan (V-IMP) shall mean a joint water quantity management plan developed and implemented by NeDNR and the NRD. The purpose is to manage the river basin or subbasin to achieve and sustain long term balance between water uses and water supplies.

Water well shall mean (a) any excavation that is drilled, cored, bored, washed, driven, dug, jetted, or otherwise constructed for the purpose of exploring for groundwater, monitoring groundwater, utilizing the geothermal properties of the ground, obtaining hydrogeologic information, or extracting water from or injecting fluid as defined in section 81-1502 into the underground water reservoir (b) Water well includes any excavation made for any purpose if groundwater flows into the excavation under natural pressure and a pump or other device is placed in the excavation for the purpose of withdrawing water from the excavation for irrigation. For such excavations, construction means placing a pump or other device into the excavation for the purpose of withdrawing water for irrigation. (c) Water well shall not include (i) any excavation made for obtaining or prospecting for oil or natural gas or for inserting media to repressure oil or natural gas bearing formations regulated by the Nebraska Oil and Gas Conservation Commission or (ii) any structure requiring a permit by the Department of Natural Resources used to exercise surface water appropriation;

Water well permit condition shall mean a requirement placed upon a well permit issued by the District for approval of construction of a water well; and

Wellhead Protection area shall mean the surface and subsurface area surrounding a water well or well field, supplying a public water system, through which contaminants are reasonably likely to move toward and reach such water well or well field.

Written Good Cause Shown Variance shall mean the variance application process under Section U which prohibits users from increasing their consumptive use of Ground Water withdrawals for agricultural purposes without prior written approval from the District.

Section B Enforcement Procedures for the Lower Platte North Natural Resources District's Management Area

Rule 1 Procedures and Measures for Compliance of Irrigation Runoff Water

In order to conserve groundwater supplies and to prevent the inefficient or improper runoff of such groundwater, each person who uses groundwater irrigation in the District shall take action to control or prevent the runoff of water used in such irrigation. A groundwater user may implement any structural or non-structural procedure, measure, or combination thereof which provides for effective prevention, control or abatement of improper groundwater irrigation runoff, including, but not limited to: (a) limitation of water utilized by non-structural management practices, including, but not limited to proper irrigation scheduling such that structural measures are not necessary to prevent irrigation runoff water; (b) the proper operation and management of the irrigation system, including any reuse or other control measures previously installed; (c) construction of a runoff collection and/or retention system such as a sump or dugout, together with a reuse pump and/or ditch to return the water to the same or other field for beneficial use; (d) blocking of rows or field borders in such a manner that will contain irrigation water within the property under the direct supervision or control of the groundwater user; (e) the execution and performance of an agreement between two or more persons and approved by the District for utilization of any irrigation runoff water in accordance with Section B, Rule 2 of these rules and regulations; or (f) any other acceptable procedure or measure approved by the District.

Rule 2 Agreements Between Groundwater Users for Irrigation Runoff Water

Groundwater users whose irrigation runoff water is capable of being captured and utilized by another groundwater user or other person in a manner which will prevent waste and provide practical and efficient use of such water, to prevent deterioration of surface water quality, and to prevent accumulation of water upon the land of any other person without their consent may have such water excluded from the definition of improper groundwater irrigation runoff water by submitting to the District an agreement providing for such capture and utilization signed by all affected parties, on forms provided by the District. When such agreement is approved by the District, it will indicate the District's concurrence that the groundwater user's irrigation runoff water is under adequate control. Such agreement may be terminated at any time by either party or by the District whenever it determines that such agreement no longer prevents or controls improper groundwater irrigation runoff water. If the District terminates the agreement, written notice shall be provided to both parties. If either of the parties to the agreement causes termination of the agreement, written notice shall be provided to the other party and to the District.

Rule 3 General Provisions for Enforcement

The District shall enforce the provisions of N.R.S. Sections 46-602 and Sections 46-702 through 46-754 and all rules and regulations adopted pursuant thereto by the issuance of cease and desist orders in accordance with the procedure hereinafter specified and by bringing appropriate actions in the District Court of the County in which any violations occur for enforcement of such orders. Cease and desist orders may be issued for the following reasons: (a) Operation of an irrigation system in a manner which allows for improper groundwater irrigation runoff as defined in Section A, Rule 1 of these rules and regulations. (b) Construction or operation of an illegal well as defined in Section A, Rule 1 of these rules and regulations. (c) Violation of these rules and regulations as outlined in Sections A through T.

Rule 4 Inspections

Any person who owns, rents, or leases land within or immediately adjacent to the boundaries of the District, any person who resides within the District, Board of an adjacent District or a Board member or staff member of the District may request an inspection of a groundwater user alleging a violation of these rules and regulations or that such groundwater user is constructing or operating an illegal well. Not later than five (5) days following the inspection request exclusive of Saturdays, Sundays, and legal holidays, the land where the alleged violation occurred shall be inspected by a person designated by the District. The District compliance inspector, upon proper identification and after informing the person in control of the land of the inspector's

purpose, is authorized to enter upon the land for the purposes of inspecting the alleged violation. Upon completion of the inspection, the inspector shall file a report of the inspector's findings in the District office. A copy of said report shall be delivered to the alleged violator and to the complainant, if other than the Board, in person, or at their places of residence, or shall be sent to them by registered or certified mail.

Rule 5 District Enforcement Actions

If the District compliance inspector finds there is reasonable cause to believe that a groundwater user is, at the time of inspection or at the time the inspection request was received, in violation of these rules and regulations or constructing or operating an illegal well; the District shall take one or more of the following actions: (a) seek voluntary compliance by the alleged violator, (b) alleged violator will be sent a certified or registered letter notifying them that they have until a specified date to submit the required report, information, or undertake and complete the required corrective action, (c) alleged violator will be sent a certified or registered letter requesting attendance at a Special hearing, Committee meeting, or Board meeting of the District and to provide required reports, information, or undertake and complete the required corrective action (d) alleged violator will be sent a certified or registered letter allowing the alleged violator 7 days, upon receipt of that letter, to request a Hearing before the Board and allowed to present evidence on their behalf, (e) issue cease and desist orders to the alleged violator pursuant to the statutory processes and the District's hearing rules stating the contemplated action and in general the grounds for the action, and following reasonable opportunity to be heard, to enforce any of the provisions of the act or of orders or permits issued pursuant to the act, to initiated suits to enforce the provisions of orders issued pursuant to the act, and to restrain the construction of illegal water wells or the use of water from illegal water wells, (f) issue cease and desist order to the alleged violator when there is an imminent threat to the public's health or the environment, pursuant to the statutory processes and the District's hearing rules , as well as require their attendance at a subsequent Special hearing, Committee meeting or Board meeting of the District, or (g) initiate appropriate legal actions in the District Court of the County in which the violation has occurred. If any schedule of compliance, or work order, approved by the Board is not initiated as agreed, or is not being properly and timely carried out, unless due to circumstances beyond the control of the alleged violator, the Board shall authorize immediate initiation of appropriate litigation.

Rule 6 Violation of Cease and Desist Orders

(a) Any person who violates a cease and desist order issued by the District pursuant to §46-707 shall be subject to a civil penalty of not less than one thousand dollars and not more than five hundred dollars per violation per day. In assessing the amount of the civil penalty, the court shall consider the degree and extent of the violation, the size of the operation, whether the violator has been previously convicted or subjected to a civil penalty under this section, and any economic benefit derived from noncompliance. (b) Prior to issuing a cease and desist order against a public water supplier as defined in section 46-638, the District shall consult with the Attorney General. If the Attorney General determines that the District does not have sufficient grounds to issue a cease and desist order, the District shall abide by such determination and shall not issue a cease and desist order. The Attorney General shall have exclusive authority to enforce actions under §46-638. (c) Any determination as to the whether a water well is properly registered under sections 46-602 to 46-604 or whether a water well is properly permitted under the Municipal and Rural Domestic Ground Water Transfers Permit Act shall be made by the Department of Natural Resources. (d) Any person who violates any cease and desist order issued by the District pursuant to section 46-707 or any control, rules, or regulations adopted by the natural resources district in relation to a management area shall be subject to the imposition of penalties imposed through the controls adopted by the District. including, but not limited to, having any allocation of water granted or irrigated acres certified by the District reduced in whole or in part. Before the District takes any action, notice and hearing shall be provided to such person. (e) Any person who violates any of the provisions of sections 46-721 to 46-733 for which a penalty is not otherwise provided, other than the requirements imposed on the District, the Director of Natural Resources, or the Department of Natural Resources, shall be subject to a civil penalty of not more than five hundred dollars, per violation per day.

Section C Groundwater Management Area Advisory Board

Rule 1 Advisory Board

The District shall establish an Advisory Board composed of individuals representing different groups that will be affected by the District’s Management Area. The purpose of the Advisory Board is to provide recommendations to the staff and Board in developing the rules and regulations for the District’s Management Area. The Advisory Board is composed of 15 members representing the following groups:

Farmer/Irrigator	4
Farmer/Dryland	1
Fertilizer Dealer	2
Turf Grass Production	1
Crop Consultant	1
Cattle Feedlot Operation	1
Hog Confinement Operation	1
Poultry Operation	1
Packing Plant	1
Golf Course Manager	1
Municipality	1

Section D Groundwater and Hydrologically Connected Management Areas

Rule 1 Adoption of Groundwater Management Area Rules and Regulations

A district in which a management area has been designated shall, by order, adopt one or more of the controls for the management area as listed in. §46-707 and 46-739:

- The District has adopted controls with the issuance of an Order at the November 7th, 1996 Board Meeting to implement a Groundwater Management Area covering the entire District beginning on January 1, 1997.
- The District has amended these rules and regulations with the issuance of an Order at the December 12, 2005 Board meeting to begin on January 25, 2006.
- The District has further amended these rules and regulations with the issuance of an Order at the March 13, 2008 Board meeting to be implemented on May 9, 2008.
- The District was preliminary declared Fully Appropriated on December 16, 2008 by the Nebraska Department of Natural Resources as hydrologically connected groundwater and surface water of the Lower Platte Basin by issuing an Order at the October 8, 2012 LPNNRD Board Meeting.
- With the passage of LB483, the District amended these rules and regulations with the issuance of an Order at the July 13, 2009 Board meeting to be implemented on August 6, 2009.
- The District further amended these rules and regulations with the issuance of an Order at the January 13, 2014 Board meeting to begin on February 10, 2014.
- The District amended these rules and regulations with the issuance of an Order at the March 9, 2015 Board meeting to begin on April 13, 2014.
- The District adopted a joint voluntary IMP with the Department in May 2018. The voluntary IMP allows for Limited Development in AF of new water consumption per year as determined by the Board, and not exceeding the limits imposed by the District may grant a set number of allowable new depletions, during the peak season, for all new groundwater uses in the groundwater control areas defined in the voluntary IMP. The District recognizes the groundwater control area to have hydrologically connected groundwater and surface water. Such depletions shall be in terms of acre feet and will not exceed, in total, the number agreed upon as a part of voluntary IMP implementation. New depletions shall be totaled and reassessed in five-year increments, with the first increment beginning July 1, 2016 and ending December 31, 2021 as agreed upon in the Lower Platte River Basin Water Management Plan. Future increments and allocations will be determined by the participants of the Lower Platte River Basin Water Management Plan.

Section E Water Well Permits

Rule 1 Permit Application to Construct Water Well

(1) Any person who intends to construct a water well in a management area in the District on land which he or she owns or controls will, before commencing construction, apply with the District for a permit, on forms provided by the District, except that no permit shall be required for test holes or dewatering wells with an intended use of thirty days or less. A permit is required for all water wells designed, and constructed, to pump greater than fifty gallons per minute in the District. A permit is required for water wells defined by the District to be replacement water wells. A permit is required for a water well designed and constructed to pump fifty gallons per minute or less if such water well is commingled, combined, clustered, or joined with any other water well(s) or other water source, other than a water source used to water range livestock. Such wells shall be considered one water well and the combined capacity shall be used as the rated capacity. In stay management areas and level three management areas, a permit must be obtained for any water well or for one or more categories of water wells designed and constructed to pump fifty gallons per minute or less, other than a domestic water well required for human needs as it relates to health, fire control, sanitation, and irrigation on less than one acre of land or used to water range livestock, in groundwater management areas in which regulations have been imposed to control declining groundwater levels. Forms are available at the District's office and at such other places as the District may deem appropriate. The District shall review such application and issue or deny the permit, with or without well permit conditions, within thirty days after the application is filed.

(2) A person shall apply for a permit under Section E, Rule 1 before he or she modifies a water well for which a permit was not required under subsection (1) of Rule 1 into one for which a permit would otherwise be required under such subsection.

(3) Applications for water well permits for domestic, livestock, irrigation, municipal and/or industrial use must have an NRD certified operator listed on the application form. The operator will be the person who shall control the operation of the domestic, livestock, irrigation, municipal and/or industrial well for which the application is being made.

(4) The application shall be accompanied by a non-refundable fifty-dollar filing fee payable to the District, and shall contain (a) the name and post office address of the applicant or applicants, (b) the nature of the proposed use, (c) the intended location of the proposed water well or other means of obtaining groundwater, (d) The intended size, type, and description of the proposed water well and the estimated depth, if known, (e) the estimated capacity in gallons per minute, (f) the acreage and location, by legal description, of the land involved if the water is to be used for irrigation, (g) a description of the proposed use if other than for irrigation purposes, (h) the registration number of the water well being replaced if applicable, (i) such other information as the District requires.

(5) The District hereby designates different classes of water well permits based on the well pumping capacity in gallons per minute, number of acres being irrigated, or expected total annual water use.

(a) Class one water well permits are required on all low capacity wells, which pump fifty gallons per minute or less in Stay management areas and Level three management areas. Exceptions are for domestic water wells required for human needs as it relates to health, fire control, sanitation, and irrigation on less than one acre of land or used to water range livestock.

(b) Class two water well permits are required on all high capacity wells that pump greater than fifty gallons per minute, or irrigate less than or equal to one hundred and sixty acres, or expected total annual water use of less than or equal to one hundred and fifty acre feet per year.

(c) Class three water well permits are required on all high capacity wells that pump greater than fifty gallons per minute, or irrigate land greater than one hundred and sixty acres, or expected total annual water use is greater than one hundred and fifty acre feet per year but less than three hundred acre feet per year. Applicant must submit additional information of all registered wells, test holes, and all surface water rights in a two mile radius of the proposed water use as specified on the water well permit application form, and in addition to the fifty dollar permit filing fee, must submit a two hundred and fifty dollar fee for District review.

(d) Class four water well permits are required on all high capacity wells that pump greater than fifty gallons per minute with an expected total annual water use equal to or greater than 300 acre feet per year, regardless of the number of irrigated acres. Class four water well permits are required for point source groundwater users that seek to collectively supply groundwater equal to or greater than 300 acre feet per year to a single facility or operation. The applicant must submit additional information of all registered wells, test holes, and all surface water rights in a five mile radius of the proposed water use, perform a District approved aquifer pump test, and perform a groundwater model using MODFLOW software or a similar software program approved by the District as specified on the water well permit application form, and in addition to the fifty dollar permit filing fee, must submit a five hundred dollar fee for District review.

(e) If proposed changes in operation, based on the well pumping capacity in gallons per minute, number of acres being irrigated, or expected total annual water use would place the existing class of well permit into a different class, the owner and/or operator will need to apply for new well permit prior to commencement of new operations.

(f) If proposed changes in the beneficial use of water as listed on the original water well permit the owner and/or operator shall apply for a new water well permit to the District prior to commencement of those new water uses. District review fees for class three and class four water well permits may be waived, but will be determined on a case-by- case basis.

(6) Any person who has failed, or in the future fails, to obtain a permit required by subsection (1) or (2) of Section E, Rule 1 shall make application for a late permit on forms provided by the District.

(7) The application for a late permit shall be accompanied by a two-hundred-fifty-dollar fee payable to the District, and shall contain the same information required in subsection (4) of Section E, Rule 1.

(8) A person can apply for a permit to drill a supplemental water well if the water supply from the existing active status well is unable to pump enough water to run the irrigation system and not cause an aquifer problem.

(9) The District may place conditions on approval of a water well permit. For new water uses on all water well permits approved and issued by the District on or after October 1, 2005 to May 8, 2008, the District shall impose a well permit condition that a District approved flow meter on each high capacity well to measure flow from that well and to report to the District the total gallons or total acre inches pumped by that well in a given year to the District by December 15. For water uses on all new and replacement water well permits approved and issued by the District after May 8, 2008, the District shall impose a well permit condition that a District approved flow meter be properly installed by manufacturer requirement and recalibrated every four years to provide an accurate flow measurement on each high capacity well in the District, and on each specified low capacity well in a Stay or Level three management area as listed in Section E, Rule 1(5)(a), and to report to the District the total gallons or total acre inches pumped by that well in a given year to the District by December 15. If water is commingled from more than one water source, the flow meter may alternatively be placed at a central location thru which all water will pass before delivery to the prescribed water use location as stated in the water well permit application. The well owner will allow access to the well when it is running by District personnel to take a flow measurement.

(10) The District may close all or a portion of the management area to the issuance of additional permits or may condition the issuance of additional permits on compliance with other rules and regulation adopted and promulgated by the District to achieve the purpose or purposes for which the management area was designated.

Rule 2 Denial of Water Well Permit

(1) An application for a permit or late permit for a water well in a management area shall be denied if the District finds (a) that the location or operation of the proposed water well or other work would conflict with any regulations or controls adopted by the District, (b) that the proposed use would not be a beneficial use of water, or (c) in the case of a late permit only, that the applicant did not act in good faith in failing to obtain a timely permit.

(2) It is a violation of these regulations to locate or operate a water well or other work if: (a) the District determines that the location or operation of a proposed water well or other work would adversely impact current or proposed clean-up operations of hazardous materials being conducted by NDEQ or overseen by NDEQ, including the clean-up operations of the Former Mead Ordnance Plant, (b) the District determines that the location or operation of the water well or other work will endanger the health and welfare of the District by significantly impeding the conservation, protection, development and sound management of natural resources in the District, (c) the District determines that the location or operation of the water well or other work may have significant adverse effects on any other water user; (d) the District determines that the location or operation of the water well or other work is not in the public interest; or (e) the District determines that the location or operation of the water well or other work will conflict with any regulations or controls adopted by the District.

(3) If the District finds that the application is incomplete, defective, or additional information is required to process the application, it shall return the application for correction. The District may return the application for additional information if the District determines that adverse impacts to the environment or to existing users may occur if the application is granted. If the correction is not made within sixty days, the application shall be cancelled. All permits shall be issued with or without conditions attached or denied not later than thirty days after receipt by the District of a complete and properly prepared application.

(4) The District shall have the authority to impose such water well permit conditions as the District finds appropriate to protect the health and welfare of the District, to promote the conservation, protection, development, and sound management of natural resources in the District, to protect existing users, to promote the public interest, or to prevent the violation of any regulations or controls adopted by the District. Such conditions may include, but not limited to, any of the controls set forth in N.R.S. Section 46-739.

(5) A permit issued shall specify all regulations and controls adopted by a District relevant to the construction or utilization of the proposed water well. No refund of any application fees shall be made regardless of whether the permit is issued, canceled, or denied. The District shall transmit one copy of each permit issued to the Director of Natural Resources.

Rule 3 Issuance of Water Well Permit

The issuance by the District of a permit pursuant to Section E, Rule 3 of these rules and regulations or registration of a water well by the Director of Natural Resources pursuant to N.R.S. Section 46-602 shall not vest in any person the right to violate any District rule, regulation, or control in effect on the date of issuance of the permit or the registration of the water well or to violate any rule, regulation, or control property adopted after such date.

Rule 4 Construction of Water Well After Issuance of Permit

When any permit is approved pursuant to Section E, Rule 3, the applicant shall commence construction as soon as possible after the date of approval and shall complete the construction and equip the water well prior to the date specified in the conditions of approval, which date shall be not more than one year after the date of approval, unless it is clearly demonstrated in the application that one year is an insufficient period of time for such construction. If the applicant fails to complete the project under the terms of the permit, the District may withdraw the permit.

Rule 5 Time Limit on Full Water Utilization from Water Well as listed in Approved Permit

After completion of the water well, the owner and/or operator has until the end of the following calendar year to purchase and install all equipment necessary to irrigate all land listed in the water well permit. If the owner or operator fails to purchase and install equipment by December 31th of the following year, then the permit shall be modified to list the acres actually irrigated. The District may grant an exception for good cause shown.

Rule 6 Replacement Water Wells

Replacement Water Wells as defined in Section A will require a permit application to the District before the well is constructed.

Rule 7 Decommission of Water Wells

The District shall require decommissioning of water wells that are not properly classified as active status or inactive status water wells as defined in Section A, Rule 1.

Rule 8 Suspension of Water Well Permit

(1) The District may suspend an approved water well permit if the Board finds violation of the District's rules and regulations. If the District believes the water well permit should be suspended, the District will inform the landowner with at least a 45 day notice stating the intentions of the District and allowing the landowner to request a hearing before the Board of Directors within that time limit.

(2) Water well permits shall be reinstated to the same class of well permit as originally suspended, when the owner and/or operator returns to compliance with the District's rules and regulations and following Board approval.

Section F Groundwater Quality Management Area - Phase One

Rule 1 Phase One Criteria

Phase One triggers are set at 0 to 80% of the contaminants MCL/LHAL and includes the entire District. Phase One nitrate-nitrogen triggers are set at 0 to 8 parts per million in the aquifer with other human-induced non-point source contaminants, such as pesticides, based upon 0 to 80 % of the Maximum Contaminant Levels (MCL) or Lifetime Health Advisory Levels (LHAL).

Rule 2 Natural Resources District Certification

All operators in Phase One areas within the District, who use any type of fertilizer, either commercial or organic, are required to obtain NRD certification by attending NRD education classes or by passing a take home test designed by LPNNRD and in agreement with applicable other agency input every four (4) years. Certification will be consistent with the District's chemigation program and applicable to the State FIFRA program.

Rule 3 Groundwater Analysis Once Every Four Years Encouraged

A groundwater analysis for nitrogen (nitrate-nitrogen) content for irrigation, municipal, and industrial wells is encouraged at least once every four years using the District's approved analysis methods. Results may be submitted to the District by December 15 of the year tested. This rule is waived for wells that are on inactive status, as defined in Nebraska State Statutes, during the entire four year cycle.

Rule 4 Soil Analysis Encouraged

Prior to the planting of corn, potatoes, or grain sorghum, a soil analysis 3 feet in depth for nitrogen (nitrate-nitrogen) content for each field at least 40 acres in size, under control of the operator is encouraged at least once every four years. District approved analysis methods should be used, and results are encouraged to be submitted to the District by December 15 of the year tested.

Rule 5 Fertilizer Application Report Encouraged

All operators are encouraged to submit a Fertilizer Application Report for each field 19 acres in size or larger, to the District at least once every four years on a form provided by the District, which indicates the pounds per acre of nitrogen (commercial and organic) applied to each field under their control for the past four years. The quantity in pounds per acre of pesticides applied for each field will also be encouraged. Such reports will incorporate, if applicable, those reports required under the District's chemigation program and such reporting requirements resulting from the implementation of the State assumption of the Federal Insecticide, Fungicide, Rodenticide Act (FIFRA).

Rule 6 Manure Application

Application of organic fertilizer (liquid manure, dried manure, sludge or composted organic waste) is very diversified and poses management problems relative to the size of the operation. Not all organic waste contains the same amount of N per unit of measurement, as such the amount/acre/year allowed to be applied in Phase I areas will be based on method of collection and storage, land application method, types of crops or cover crop, soil types, landscape features, source of manure, and previous manure application rates. Amount/acre/year of manure applied on each field is encouraged to be reported on the Fertilizer Application Report and submitted to the District once every four years.

Rule 7 Fertilizer Application on Non-Sandy Soils

No fall applications of N fertilizer (commercial) for row crops will be allowed on non-sandy or fine textured soils until after November 1.

Rule 8 Fertilizer Application on Sandy Soils

Fall and winter applications of N fertilizer (commercial) for row crops will be prohibited on sandy soils. Commercial fertilizer can be applied on sandy soils after March 1 of the crop year.

Section G Groundwater Quality Management Area - Phase Two

Rule 1 Phase Two Criteria

Phase Two triggers are from 8.01 to 10 parts per million nitrate-nitrogen concentration in the groundwater or when other non-point source contaminants are present at 81-100% of the MCL/LHAL. Within the same aquifer, boundary setting for Phase Two Areas will be initiated when: water quality analytical results, within a minimum 9 square mile area, are at identified trigger levels for a minimum of 2 sampling events. The Area must contain a minimum of 10 registered wells and contaminant trigger levels must be exceeded in over 50% of the wells. When irrigation wells are not available, other wells may be used. Initial investigation by the District will be to determine if the contamination is a result of point-source or non-point source pollution. If non-point source pollution is found to be the reason, more intensive investigation for boundary setting will ensue. If a Wellhead Protection Area should be established due to non-point source pollution, the District may set boundaries that are less than 9 square miles. After the establishment of a Phase Two Area, if non-point source contamination levels should decline, two consecutive sampling events below the trigger levels are needed before the Area could be placed in Phase One.

Rule 2 Continuation of Phase One Rules

A continuation of Phase One Rules as defined in Section E, Rule 1-6, Section F, Rules 2, 6 and 8 shall apply.

Rule 3 Groundwater Analysis Annually

A Groundwater analysis for nitrogen (nitrate-nitrogen) content for all irrigation, municipal, and industrial wells must be made annually and reported to the District by December 15 of each year. This rule is waived for wells that are on inactive status as defined in Nebraska State Statutes.

Rule 4 Soil Samples

Prior to the planting of corn, potatoes, or grain sorghum, annual soil samples in the root zone, 3 feet in depth, for nitrogen (nitrate-nitrogen) content on each field at least 40 acres in size are required for Phase Two and Phase Three Areas. The results of the soil samples will accompany the annual report made to the District by December 15 of each year.

Rule 5 Fertilizer Application Report

All operators will submit a Fertilizer Application Report to the District for each field 19 acres in size or larger, at the end of each crop year or by December 15 of each year. Submittal will be on a form(s) developed by the District. Reporting of the application of pesticides will be encouraged on this form.

Rule 6 Fertilizer Applications on Non-Sandy Soils with Approved Inhibitor

Commercial nitrogen-fertilizer, such as anhydrous ammonia, will be permitted on non-sandy or fine textured soils from November 1 to March 1, provided that an approved inhibitor is used and applied as recommended. After March 1, an inhibitor is not needed.

Rule 7 Furnish Record from Fertilizer Dealer that District Approved Inhibitor was Used

In order to assure use of an approved inhibitor, the operator will be required to furnish the District the record from a fertilizer dealer that a District approved inhibitor was used and applied at recommended rates. This record shall accompany the Fertilizer Application report made to the District by December 15 of each year.

Rule 8 Fertilizer Calibration Encouraged

The District will begin a voluntary fertilizer calibration program addressing all applications and will strongly encourage operators to participate in the process. The District may, as conditions warrant, choose to develop a cost share program with operators.

Rule 9 Monitoring of Water Applications

Flow meters will be required on all irrigation wells in Phase 2 or 3 management areas to monitor water applications to allow operators to better manage fertilizer applications and control excessive nitrate leaching into the aquifer. This activity will be phased in over a period of four (4) years after a Phase management area has been implemented by the Board. Total water use during the growing season will be recorded on the Fertilizer Application Report that is to be submitted by December 15 of each year.

Rule 10 Manure Applications

In Phase Two and Phase Three Areas, amount per acre per year of organic fertilizer allowed to be applied (liquid manure, dried manure, sludge, or composted organic waste) will be based on method of collection and storage, land application method, types of crops or cover crop, soil types, landscape features, source of manure, and previous manure application rates. The Nebraska Cooperative Extension Service Bulletin EC 89-117 "Fertilizing Crops with Animal Manure" shall be used as guidance unless more current guidelines are available. Amount/acre/year of manure applied on each field is to be reported on the Fertilizer Application Report and submitted to the District by December 15 of each year. The amount and timing of application must be adjusted to the N concentration in the soil profile and groundwater content. Application is allowed to frozen soils and is to be determined on a site-by-site basis as this is a prime cause of both groundwater and surface water degradation.

Rule 11 Education Program Expanded

The education program will be expanded to assist the Phase Two operators and other personnel in the area to realize that continued increases of nitrate and/or other non-point source contamination could cause the area to be elevated to a Phase Three Area.

Section H Groundwater Quality Management Area - Phase Three

Rule 1 Phase Three Criteria

Phase Three Areas will be established when the Maximum Contaminant Levels (MCL) or Lifetime Health Advisory Levels (LHAL) is exceeded. Phase Three trigger levels range from 10.01 to 15 parts per million or greater for nitrate-nitrogen, with other human-induced non-point source contaminants, based upon greater than 100% of the MCL or LHAL. Within the same aquifer, boundary setting for Phase Three Areas will be initiated when: water quality analytical results within a minimum 9 square mile area are at identified trigger levels for a minimum of 2 sampling events. The area must contain a minimum of 10 registered wells and contaminant trigger levels must be exceeded in over 50% of the wells. When registered wells are not available, other wells may be used. Initial investigation by the District will be to determine if the contamination is a result of point-source or non-point source pollution. If non-point source pollution is found to be the reason, more intensive investigation for boundary setting will ensue. If a Wellhead Protection Area should be established due to non-point source pollution, the District may set boundaries that are less than 9 square miles. After the establishment of a Phase Three Area, if non-point source contamination levels should decline, two consecutive sampling events below the trigger levels are needed before the Area could be placed in Phase Two or Phase One.

Rule 2 Continuation of Phase One and Two Rules

A continuation of Phase One Rules as defined in Section E, Rules 1-6, Section F, Rule 2 and in Phase Two Rules as defined in Section G, Rules 3, 4, 5, 8, 9, 10 and 11 shall apply.

Rule 3 Fertilizer Application On All Soils

The application of commercial nitrogen fertilizer is prohibited in the fall and winter on all soils until after March 1. Spring applications of commercial nitrogen fertilizer will require split applications (pre-plant and side-dress) or the use of an approved inhibitor applied as recommended. If a split application is used and 50 percent or more of nitrogen fertilizer is applied as a pre-plant, the use of an approved inhibitor, applied as recommended, is still required.

Rule 4 Record that District Approved Inhibitor was Used

If 50% or more of commercial nitrogen fertilizer is applied at pre-plant, then operators are required to furnish the District a record from the fertilizer dealer that a District inhibitor was used at recommended rates. This record shall accompany the Fertilizer Application report made to the District by December 15 of each year.

Section I Groundwater Quality Management Area - Phase Four

Rule 1 Phase Four Criteria

When levels of nitrate-nitrogen exceed 15.01 parts per million, or levels of other human induced non-point source contaminants exceed 100% of the MCL or LHAL, a Phase Four area will be declared. Within the same aquifer; boundary setting for Phase Four Areas will be initiated when: water quality analytical results within a minimum 9 square mile area are at identified trigger levels for a minimum of 2 sampling events. The area must contain a minimum of 10 registered wells and contaminant trigger levels must be exceeded in over 50% of the wells. When irrigation wells are not available, other wells may be used. Initial investigation by the District will be to determine if the contamination is a result of point-source or non-point source pollution. If non-point source pollution is found to be the reason, more intensive investigation for boundary setting will ensue. If a Wellhead Protection Area should be established due to non-point source pollution, the District may set boundaries that are less than 9 square miles. After the establishment of a Phase Four Area, if non-point source contamination levels should decline, two consecutive sampling events below the trigger levels are needed before the Area could be placed in Phase Three, Phase Two or Phase One.

Rule 2 Continuation of Phase One, Two and Three Rules

A continuation of Phase One Rules as defined in Section E, Rules 1-6, Section F, Rule 2, Phase Two Rules as defined in Section G, Rules 3, 4, 5, 8, 9, 10 and 11, Phase Three Rules as defined in Section H, Rule 4.

Rule 3 Fertilizer Application On All Soils

Split application of commercial nitrogen fertilizer is required with 80 pounds maximum applied before May 1.

Rule 4 Nitrogen Recommendations

Nitrogen applications must not exceed District Recommendations. Application data may be required to verify the amount of nitrogen that is applied to the field(s) within the management area.

Rule 5 Well Metering

Flow meters are required on all high capacity wells.

Rule 6 Acre-Inch Allocations

A rolling acre-inch allocation, in 3-year increments, will be put into place by the District and will be based on the aquifer subarea, crop planted, irrigation distribution system, percent decline of the aquifer, water use of the aquifer, climatic conditions, net corn crop requirements, and discretionary factors.

Rule 7 Staff Assistance

NRD Staff will work directly with individuals on Best Management Practices. Staff may spot check fields before May 1 by collecting a soil sample to monitor Rule 3.

Section J Groundwater Quantity Management Area - Level One

Rule 1 Level One Criteria

Level One aquifer management areas are designated for the entire District. As more information becomes available subareas shall be further defined. Any changes in water use, location of water use, number of gallons pumped, or changes in water source shall be reviewed and approved by the District before those changes can take effect. Due to hydrologic considerations, District monitoring wells are not to be located on municipal well field property.

Rule 2 Certification of Historically Irrigated Acres

The District will certify historically irrigated acres within the District using records from the County Assessor, Department of Natural Resources registered well database, Farm Service Agency, and other records the District deems pertinent. The District will base its initial determination using County Assessor records, DNR registered well database, and other relevant information. Landowners may be required to provide FSA records if they disagree with the District's information. For fields that have been certified by the LPNNRD, any changes such as number of acres irrigated, location of the irrigated acres, changes in water source, or change of landowner shall be reviewed and approved by the District before those changes can take effect.

Rule 3 Natural Resources District Operator Certification

The District will be designated a Level One Quantity Area and operators of irrigation, municipal, and industrial well systems are required to obtain NRD certification by attending NRD education classes or by passing a take home test designed by LPNNRD and in agreement with applicable other agency input every four (4) years.

Rule 4 Well Spacing Requirements

Well spacing requirements will be applied in the Level One Area pursuant to N.R.S. Sections 46-609, 46-651 and 46-739. Well spacing shall vary with aquifer subarea, which will include, but not limited to, areal extent of the primary aquifer, type of aquifer ranging from confined to unconfined aquifers, saturated thickness, transmissivity, availability of alternative aquifers of sufficient water quality to allow for beneficial use, local recharge characteristics and rates from any water sources, current development of water use within the designated area and projected future water use, climatic conditions, and discretionary factors determined by the Board.

Rule 4.1 Well Spacing for Registered Domestic Wells

The District shall establish a minimum well spacing requirement of 600 feet for any new high capacity wells from an existing registered domestic well. Replacement high capacity wells within 600 feet of an existing registered domestic well shall be allowed provided that the replacement high capacity well is equal distance or greater away than the original high capacity well was from the existing registered domestic well. Exceptions to these spacing requirements will also be considered if both parties agree to allow drilling of the new high capacity well without regard to minimum well spacing with submittal and approval of LPNNRD form by the LPNNRD Board (Application for a Special Permit to Drill a Water Well Without Regard to Minimum LPNNRD Spacing). State of Nebraska well spacing requirements shall also apply.

Rule 5 Water Well Permits

Prior to well construction, a LPNNRD water well permit is required for all new and replacement water wells in the District, which will pump greater than 50 gpm. as outlined in Section E, Rules 1-6.

Rule 6 Well Metering Encouraged

The District will encourage well metering with the installation of flow meters on all existing high capacity wells.

Rule 7 Acre-Inch Allocations Encouraged

The District will encourage an acre-inch allocation system that will be developed per commercial crops planted that are dependent on that particular aquifer subarea.

Rule 8 Water Use Report Encouraged

The District will encourage submission of the Water Use Report on all existing high capacity wells, to the LPNNRD by December 15 of each following year.

Rule 9 Municipal Water Use Report Required

The District will require annual use reports for Municipal groundwater users. This report needs to be submitted to the LPNNRD by January 31 of each year. A water flow meter will be required on all new and replacement wells drilled after January 1, 2018.

Rule 10 Industrial and Commercial Water Use

The District shall encourage the voluntary submission of a Water Use Report for Industrial and Commercial wells, by January 31 of each successive year. Beginning January 1, 2018, a district approved flow meter will be required on all new and replacement wells drilled. Wells drilled after January 1, 2018 will be required to submit yearly water use reports to the District.

Rule 11 Expansion of Acres

The District will assign an Acre Foot allotment for every well or irrigation system user within the District that is requesting to expand their acres without going through the Variance Process. In determining the allotment, the District will evaluate the new consumptive uses that will result from the expansion of acres, and how this will count against the overall cap for depletion limits.

- (1) A non-refundable \$75.00 filing fee payable to the District is required for each application
- (2) The application, with fee, is required prior to expansion and will need approval by the NRD Board. Application approval or denial will occur within 60 days of the filing of the application.
- (3) If approved a rolling AF allocation will be assigned in 3-year increments and adjusted by Board Policy on December 15 at the end of the third year.
- (4) Acre Foot Calculation will include number of certified acres as of January 1, 2017.
- (5) Additional irrigated acres can be increased but no additional consumptive use can occur from original allotment.
- (6) When an approval is granted by the District, the landowner has 90 days following the completion of the new well to update certified acres at NRD, County assessor records, submit well registration modification to NeDNR to update the well registration data base and comply with any additional conditions required by the District. The District may grant an exception for good cause shown.
- (7) When an approval is granted by the District the installation of a district approved flow meter is required; along with a report on forms provided by LPNNRD detailing annual water use, in acre-inches, by December 15 of each following year, and the applicant must comply with any additional conditions required by the District.
- (8) The approved application will be subject to annual review by the District. If the District believes the application should not be renewed, the District will inform the landowner with at least a 45 day notice stating the intentions of the District and allowing the landowner to request a hearing before the Board of Directors within that time limit.
- (9) All applications must include name and address of the landowner, the applicant's name and address if different than the landowner, proposed use of the water, location of water use, water sources such as groundwater, surface water or reuse water, any offset water use such as the retiring of irrigated acres in the same sub-area, and signature of applicant. Applications must have an NRD certified operator listed on the application request form.
- (10) Penalties will be as Section V, Rule 3 – Annual Reduction Formula or deemed appropriate by the Board.

Section K Groundwater Quantity Management Area - Level Two

Rule 1 Level Two Criteria

Rule 1.1 Unconfined Aquifer Criteria

Unconfined aquifer management subareas are to be designated within the District when conditions indicate a 10% drop in the saturated thickness of the aquifer. Assessment of percentage drop will be calculated utilizing the spring readings of District monitoring wells over a consecutive three (3) year period assessed against the 1987 baseline groundwater levels or a more recent baseline year groundwater level, adopted by the Board of Directors and revised in the Groundwater Management Rules and Regulations. When greater than 50% of the area within a subarea has reached, or exceeded the trigger level, then a Level Two management area can be established. Assessment of the percentage of a sub-area will be determined by applying an area-weighting method to District GWEL wells. As more information becomes available subareas shall be further defined. Due to hydrologic considerations for point source groundwater users, a sub-area can be defined as the cone of influence created from commercial/industrial, public water supply, and/or recovery well(s) that seek to collectively supply groundwater equal to or greater than 300 acre feet per year to a single facility or operation. The cone of influence will be determined by the use of groundwater modeling software, such as MODFLOW, or a similar modeling program approved by Lower Platte North NRD. District GWEL network monitoring wells are not to be located on municipal well field property. After the establishment of a Level Two Area, if groundwater levels should recover, two consecutive spring readings below the trigger levels are needed before the Groundwater Quantity Management Area could be placed as a Level One management area.

Rule 1.2 Confined Aquifer Criteria

Confined aquifer management subareas are to be designated within the District when conditions, indicate a 7% drop in potentiometric-aquifer thickness. Assessment of percentage drop will be calculated utilizing the spring readings of District monitoring wells over a consecutive three (3) year period assessed against the 1987 baseline groundwater levels or a more recent baseline year groundwater level, adopted by the Board of Directors and revised in the Groundwater Management Rules and Regulations. When greater than 50% of the area within a subarea has reached, or exceeded the trigger level, then a Level Two management area can be established. Assessment of the percentage of a sub-area will be determined by applying an area-weighting method to District GWEL wells. As more information becomes available subareas shall be further defined. Due to hydrologic considerations for point source groundwater users, a sub-area can be defined as the cone of influence created from commercial/industrial, public water supply, and/or recovery well(s) that seek to collectively supply groundwater equal to or greater than 300 acre feet per year to a single facility or operation. The cone of influence will be determined by the use of groundwater modeling software, such as MODFLOW, or a similar modeling program approved by Lower Platte North NRD. District GWEL network monitoring wells are not to be located on municipal well field property. After the establishment of a Level Two Area, if groundwater levels should recover, two consecutive spring readings below the trigger levels are needed before the Groundwater Quantity Management Area could be placed as a Level One management area.

Rule 2 Continuation of Level One Rules

A continuation of Level One Rules as defined in Section E, Rules 1-6 and Section J, Rules 2 – 5 and 11 shall apply.

Rule 3 Well Metering

Flow meters are required on all new, replacement and existing high capacity wells.

Rule 4 Acre-Inch Allocations

A rolling acre-inch allocation will be put into place by the District and will be based on the aquifer subarea, crop planted, irrigation distribution system, percent decline of the aquifer, water use of the aquifer, climatic conditions, net corn crop requirements, set depletion limits and other discretionary factors.

Rule 5 Reduction of Irrigated Acres

As an alternative to Section K, Rule 4, the District may require a reduction of irrigated acres. Except as permitted pursuant to subsections (4) through (6) of section 46-739, if annual rotation or reduction of irrigated acres is adopted for use of groundwater for irrigation purposes in a management area, the nonuse of irrigated acres shall be a uniform percentage reduction of each landowner's irrigated acres within the management area or a subarea of the management area. Such uniform reduction may be adjusted for each landowner based upon crops grown on his or her land to reflect the varying consumptive requirements between crops.

Rule 6 Water Use Report

The District will require annual submission of the Water Use Report on all new, replacement, and existing high capacity wells to the District by December 15.

Rule 7 Best Management Practices Encouraged

Best management practices are encouraged to conserve water and will be developed prior to designation of the Area as a Level Two management area.

Section L Groundwater Quantity Management Area - Level Three

Rule 1 Level Three Criteria

Rule 1.1 Unconfined Aquifer Criteria

Unconfined aquifer management subareas are to be designated within the District when conditions, indicate a 15% drop or greater in the saturated thickness of the aquifer. Assessment of percentage drop will be calculated utilizing the spring readings of District monitoring wells over a consecutive three (3) year period assessed against the 1987 baseline groundwater levels or a more recent baseline year groundwater level, adopted by the Board of Directors and revised in the Groundwater Management Rules and Regulations. When greater than 50% of the area within a subarea has reached or exceeded the trigger level, then a Level Three management area can be established. Assessment of the percentage of a sub-area will be determined by applying an area-weighting method to District GWEL wells. As more information becomes available subareas shall be further defined. Due to hydrologic considerations for point source groundwater users, a sub-area can be defined as the cone of influence created from commercial/industrial, public water supply, and/or recovery well(s) that seek to collectively supply groundwater equal to or greater than 300 acre feet per year to a single facility or operation. The cone of influence will be determined by the use of groundwater modeling software, such as MODFLOW, or a similar modeling program approved by Lower Platte North NRD. District GWEL network monitoring wells are not to be located on municipal well field property. After the establishment of a Level Three Area, if groundwater levels should recover, two consecutive spring readings below the trigger levels are needed before the Groundwater Quantity Management Area could be placed as a Level Two or Level One management area.

Rule 1.2 Confined Aquifer Criteria

Confined aquifer management subareas are to be designated within the District when conditions, indicate a 10% or greater drop in the potentiometric-aquifer thickness. Assessment of percentage drop will be calculated utilizing the spring readings of District monitoring wells over a consecutive three (3) year period assessed against the 1987 baseline groundwater levels or a more recent baseline year groundwater level, adopted by the Board of Directors and revised in the Groundwater Management Rules and Regulations. When greater than 50% of the area within a subarea has reached or exceeded the trigger level, then a Level Three management area can be established. Assessment of the percentage of a sub-area will be determined by applying an area-weighting method to District GWEL wells. As more information becomes available subareas shall be further defined. Due to hydrologic considerations for point source groundwater users, a

sub-area can be defined as the cone of influence created from commercial/industrial, public water supply, and/or recovery well(s) that seek to collectively supply groundwater equal to or greater than 300 acre feet per year to a single facility or operation. The cone of influence will be determined by the use of groundwater modeling software, such as MODFLOW, or a similar modeling program approved by Lower Platte North NRD. District GWEL network monitoring wells are not to be located on municipal well field property. After the establishment of a Level Three Area, if groundwater levels should recover, two consecutive spring readings below the trigger levels are needed before the Groundwater Quantity Management Area could be placed as a Level Two or Level One management area.

Rule 2 Continuation of Level One and Level Two Rules

A continuation of Level One and Two Rules as defined in Section E, Rules 1-6, Section J, Rules 2-5 and 11, Section K, Rules 3, and 6 shall apply.

Rule 3 Adjust Acre-Inch Allocations

As required, the District will further reduce or adjust the acre-inch allocations based on considerations outlined in Section K, Rule 4.

Rule 4 Reduction of Irrigated Acres

As an alternative to Section K, Rule 4, the District may further require a reduction of irrigated acres. Except as permitted pursuant to subsections (4) through (6) of section 46-739, if annual rotation or reduction of irrigated acres is adopted for use of groundwater for irrigation purposes in a management area, the nonuse of irrigated acres shall be a uniform percentage reduction of each landowner's irrigated acres within the management area or a subarea of the management area. Such uniform reduction may be adjusted for each landowner based upon crops grown on his or her land to reflect the varying consumptive requirements between crops.

Rule 5 Water Well Permit Required on New and Replacement Low Capacity Wells in Level 3 Groundwater Management Areas

In addition to water well permits required on all high capacity wells, a water well permit is required for each water well or for one or more categories of water wells designed and constructed to pump fifty gallons per minute or less, other than a domestic water well required for human needs as it relates to health, fire control, sanitation, and irrigation on less than one acre of land or used to water range livestock, in groundwater management areas in which regulations have been imposed to control declining groundwater levels.

Rule 6 Annual Water Use Reporting on New, Replacement, and Existing Low Capacity Wells in Level 3 Groundwater Management Areas

In addition to requiring annual water use reports on new, replacement, and existing high capacity wells in a Level three management area, annual water use reports shall be submitted to the District by December 15 of the following year on new, replacement, and existing low capacity wells for one or more categories of water wells designed and constructed to pump fifty gallons per minute or less, other than a domestic water well required for human needs as it relates to health, fire control, sanitation, and irrigation on less than one acre of land or used to water range livestock, in groundwater management areas in which regulations have been imposed to control declining groundwater levels.

Rule 7 Best Management Practices

Best management practices are required to conserve water and will be developed by the District prior to designation of the Area as a Level Three management area.

Section M Stay Management Areas

Rule 1 Temporary Stay on New Water Wells and Expansion of Irrigated Acres

The District may impose an immediate temporary stay for a period of one hundred eighty days on the construction of any new water well and on any increase in the number of acres historically irrigated, without prior notice or hearing, upon adoption of a resolution by the Board finding that such temporary immediate stay is necessary due to declining groundwater energy levels, potential over development of an aquifer, allow reasonable time for scientific studies to be conducted, or other discretionary factors determined by the Board. A temporary stay may be placed by the District either within the entirety of the District or within designated Management Areas or Special Quantity Subareas. The District shall hold at least one public hearing on the matter within the District during such one hundred eighty days, with the notice of the hearing given as provided in section 46-743, prior to making a determination as to imposing a permanent stay or conditions in accordance with subsections (1) and (6) of section 46-739. Within forty-five days after a hearing pursuant to this subsection, the District shall decide whether to exempt from the immediate temporary stay the construction of water wells for which permits were issued prior to the date of the resolution commencing the stay but for which construction had not begun prior to such date. If construction of such water wells is allowed, all permits that were valid when the stay went into effect shall be extended by a time period equal to the length of the stay and such water wells shall otherwise be completed in accordance with section 46-738 and Section E, Rule 4 & 5 of these rules and regulations. Water wells listed in subsection (3) of section 46-714 and water wells of public water suppliers are exempt from this subsection.

Rule 2 Permanent Stay on New Water Wells and Expansion of Irrigated Acres

The District may issue a permanent stay on the construction of new water wells and a stay on the expansion of irrigated acres in areas that are vulnerable to groundwater level declines, potential over development of an aquifer, allow reasonable time for scientific studies to be conducted, or other discretionary factors determined by the Board. A permanent stay may be placed by the District either within the entirety of the District or within designated Management Areas or Special Quantity Subareas. Scientific information will be used in determination of these areas, which will include, but not limited to, areal extent of the primary aquifer, type of aquifer ranging from confined to unconfined aquifers, saturated thickness, transmissivity, availability of alternative aquifers of sufficient water quality to allow for beneficial use, local recharge characteristics and rates from any water sources, current development of water use within the designated area and projected future water use, climatic conditions, and discretionary factors determined by the Board. A Stay management area can be issued on any Level One, Two or Three management areas.

Rule 3 Review of Permanent Stay Management Area

The District shall conduct scientific studies, reviews and utilize other information available to determine current and future hydrogeologic conditions and economic factors of management areas within the District. If review of new information as outlined in Section M, Rule 3 and other relevant information indicates that a permanent stay management area could be opened to limited development or disbanded, the District shall hold a public hearing in accordance with 46-743 and issue an order as outlined in 46-744.

Rule 4 Natural Resources District Certification

In Stay management areas, operators of domestic, livestock, irrigation, municipal, and industrial well systems are required to obtain NRD certification by attending NRD education classes or by passing a take home test designed by LPNDRD and in agreement with applicable other agency input every four (4) years.

Rule 5 Water Well Variance and Water Well Permit Required on High and Low Capacity Wells in Stay Management Areas

(1) The District will require that a water well variance and water well permit be obtained for each new high capacity well prior to construction in a Stay management area.

(2) The District shall by rule and regulation require that a water well variance and water well permit be obtained for each new water well or for one or more categories of water wells designed and constructed to pump fifty gallons per minute or less, other than a domestic water well required for human needs as it relates to health, fire control, sanitation, and irrigation on less than one acre of land or used to water range livestock, in groundwater management areas in which regulations have been imposed to control declining groundwater levels.

Rule 6 Transport of Groundwater in a Stay Management Area

Whenever the District has closed all or part of the District to the issuance of additional water well permits or expansion of irrigated acres, groundwater withdrawn outside the affected area shall not be transported for use inside such area unless (a) such withdrawal and transport began before the affected area was closed to the issuance of additional water well permits or expansion of irrigated acres, (b) the water is used solely for domestic purposes and irrigation on less than one acre of land, (c) such withdrawal and transport is approved in advance by the District and if the water is withdrawn from another natural resources district, that neighboring district must also approve, or (d) if a proposed withdrawal and transport of water is intended for municipal purposes, the District shall approve the withdrawal and transport of groundwater into the affected area when a public water supplier providing water for municipal purposes receives a permit from the Department of Natural Resources pursuant to the Municipal and Rural Domestic Groundwater Transfers Permit Act.

Rule 7 Variance Application to Construct Water Well and/or Expansion of Irrigated Acres

The District shall establish variance procedures to address requests for new water wells and the expansion of irrigated acres in portions of the District designed as temporary or permanent Stay management areas. A variance request is required on or after the effective date of a stay management area and prior to any expansion in water use or before the application for a new water well permit.

(1) A non-refundable \$75.00 filing fee payable to the District is required for each variance application.

(2) An Expanded Water Use variance or New Water Well variance is not required for test holes or temporary dewatering wells (less than 30 days).

(3) If expansion of water use could result in existing wells to enlarge their cones of influence (cones of depression) to now overlap into a District Stay management area, an Expanded Water Use Variance will now be required. (4) If a new water well is the only water source for any expanded water use, then use the District's 'New Water Well Variance' form instead of the 'Expanded Water Use Variance' form.

(5) If a new water well and another water source, such as surface water or reuse water, will be used then the applicant will need to fill out both a variance request for a new water well and expanded water use, but the fee shall remain at \$75.00.

(6) An aerial photograph with markings to show the location of the water source(s) and the location of where the water is to be used, shall be submitted with the variance request form.

(7) If reuse water is one of the water sources, the applicant must submit the requested information on the variance request. Irrigation water by itself cannot be credited as reuse water for another water user.

(8) All variance applications must include name and address of the applicant, proposed use of the water, location of water use, water sources such as groundwater, surface water or reuse water, any offset water use such as the retiring of irrigated acres in the same sub-area, signature of applicant, and applications for a variance request for domestic, livestock, irrigation, municipal and/or industrial use must have an NRD certified operator listed on the variance request form. The operator will be the person who shall control the operation of the domestic, livestock, irrigation, municipal and/or industrial well for which the variance request is being made.

(9) The District shall designate different classes of variances based on the well pumping capacity in gallons per minute, number of acres being irrigated, or expected total annual water use.

(a) Class one variance is required on all low capacity wells, which pump fifty gallons per minute or less in a Stay management areas. Exceptions are for domestic water wells required for human needs as it relates to health, fire control, sanitation, and irrigation on less than one acre of land or used to water range livestock.

(b) Class two variance is required in a Stay management area for all proposed high capacity wells that will pump greater than fifty gallons per minute with an expected total annual water use of less than or equal to one hundred and fifty acre feet per year, or expansion of irrigated acres less than or equal to one hundred and sixty acres.

(c) Class three variance is required on all high capacity wells that will pump greater than fifty gallons per minute with an expected total annual water use greater than one hundred and fifty acre feet per year but less than three hundred acre feet per year, or expansion of irrigated acres on land greater than one hundred and sixty acres. Applicant must submit information as listed in Section M, Rule 8 plus additional information of all registered wells, test holes, and all surface water rights in a two mile radius of the proposed water use as specified on the variance request form. In addition to the seventy five dollar variance filing fee, the applicant must submit a two hundred and fifty dollar fee for District review.

(d) Class four variance is required on all high capacity wells that pump greater than fifty gallons per minute with an expected total annual water use equal to or greater than 300 acre feet per year, regardless of the number of irrigated acres. Class four variance requests are required for point source groundwater users that seek to collectively supply groundwater equal to or greater than 300 acre feet per year to a single facility or operation. Applicant must submit information listed in Section M, Rule 8 plus additional information of all registered wells, test holes, and all surface water rights in a five mile radius of the proposed water use, perform an District approved aquifer pump test, and perform a groundwater model using MODFLOW software or a similar software program approved by the District as specified on the water well permit application form. In addition to the seventy five dollar variance filing fee, the applicant must submit a five hundred dollar fee for District review.

(e) If variance request for a new water well is conditionally approved or fully approved by the District, the applicant will still need to apply for and received District approval for a water well permit before construction of the well. Fee for District review of Class three and Class four new water well permits in Stay management areas will be waived for payments received for District approved Class three and Class four new well variances.

(f) For purposes of determining the capacity in gallons per minute and expected total annual water use, the District may consider other water sources that the new well will be commingled, combined, clustered, or joined with in making such calculations (e.g., if the use previously had a Class three status and the new well increases the expected total annual water use to be equal to or greater than 300 acre feet per year, the application will be treated as a Class four variance request).

Rule 8 Review of Variance Application

District review of any variance request will be based, in part, on a point system evaluation, which will consider offsets such as retiring other acres or water use, or the reuse of water from industries, municipalities or other potential sources where water can be reused. District review will also be based on discretionary factors, including but not limited to, whether the variance request would promote the health and welfare of the District by contributing to the conservation, protection, development, and sound management of natural resources in the District.

Rule 9 Conditional Approval of Variance Application

(1) For an expanded water use variance from an existing water source, the landowner has 90 days following conditional approval by the Board to update County assessor records, submit records to the Department of Natural Resources (DNR) to update DNR well registration data base for new irrigated acres, and comply with any additional conditions required by the District. Conditional approval will expire in 90 days from date of issuance by the LPNNRD Board if these conditions are not met.

(2) For a new water well variance, the landowner or well owner has 90 days following conditional approval by the Board to submit a LPNNRD water well permit form to the District, and comply with any additional conditions required by the District. Information listed on the water well permit must agree with information listed on the new water variance or the variance request and well permit will be denied. Conditional approval will expire in 90 days from date of issuance by the LPNNRD Board if these conditions are not met.

(3) When the conditions of the variance have been satisfied and approved by the LPNNRD within 90 days of issuance, then the 'conditionally approved variance' shall become an 'approved variance'. If these conditions have not been met, then the 'conditionally approved variance' will lapse and the landowner will need to submit a new variance request.

(4) When an 'approved variance' is granted by the District, then water users must install a flow meter and report water pumped annually in acre-inches per year or total gallons per year on LPNNRD approved forms by December 15 of each following year.

Rule 10 Approved Variance and Annual Review by the District

(1) For an approved expanded water use variance from an existing water source, additional water use must be put to use within a one-year period following the District's approval of the variance and comply with any additional conditions required by the District. The District may grant an exception for good cause shown, such as abundant rainfall received on new or expanded irrigated acres when actual irrigation would not be necessary.

(2) For an approved new water well variance and approved new water well permit, the landowner has 90 days following the completion of the new well to update County assessor records, submit well registration to DNR to update the well registration data base, comply with Section E, Rule 4 and 5, and comply with any additional conditions required by the District. The District may grant an exception for good cause shown.

(3) When an approved variance is granted by the District, then water users must install a flow meter and report water pumped annually in acre-inches per year or total gallons per year on LPNNRD approved forms by December 15 of each following year and comply with any additional conditions required by the District.

(4) The approved variance will be subject to annual renewal by the District. If the District believes the variance should not be renewed, the District will inform the landowner with at least a 45 day notice stating the intentions of the District and allowing the landowner to request a hearing before the Board of Directors within that time limit.

Rule 11 Cancellation of Approved Variance

The District may cancel or void an approved variance at any time if the Board finds violation of the District's rules and regulations, including the failure to submit annual reporting information required by Section M, Rule 9(4) or Rule 10(3).

Rule 12 Variance and/or Water Well Permit for Sub-Irrigated Ground

If loss of sub-irrigation should occur on ground certified by the District as sub-irrigated, the landowner and/or operator may apply to the District for a variance request and/or water well permit without the required offsets to install an irrigation well provided that water will be applied to the same location, field, parcel, tract or legal description, the same number of acres and the crop type must remain the same as was previous certified as sub-irrigated. Sub-irrigated ground is non-transferrable.

Section N Development in Non-Hydrologically Connected Areas

Rule 1 Limits on Development

Issue water well permits up to the 75 AF limit on a first in time basis.

Rule 2 Variance Request and Ranking Criteria for Development of Additional Irrigated Acres

(1) Landowners and/or operators wanting to expand the number of irrigated acres in the non-hydrologically connected area must first submit to the District a LPNNRD variance request form for a new water well and/or a LPNNRD variance request form for the expansion of irrigated acres from an existing water source by August 15th with those acres to be issued on January 1st of the following year (unless determined otherwise by the District).

(2) The District shall develop a criteria ranking system to evaluate each variance request which shall include: land class, saturated thickness of the aquifer underlying the water source of the new land to be irrigated, other criteria that the District deems appropriate.

Rule 3 Selection Process for Development of Additional Irrigated Acres

(1) At the Water Committee meeting nearest in date following the August 15th deadline for submission of variance request forms and supporting documentation, the Water Committee members shall prioritize and make recommendations as to which land shall be allowed to expand irrigated acres at the September Board meeting of the District.

(2) The day following the Water Committee meeting, landowners and/or operators shall be informed of their ranking status and the criteria by which that ranking was determined.

Section O Stay Management with Limited Development in Hydrologically Connected Areas

Rule 1 Hydrologically Connected Area for Limited Development

Under the authority of §46-715, and consistent with the District's adopted Voluntary Integrated Management Plan and Lower Platte River Basin Water Management Plan (January 2018), the District shall limit development of irrigated groundwater acres with a goal of no more than 200 Acre Feet (AF) stream depletion per year in the Voluntary Integrated Management Plan groundwater control area. The Voluntary Integrated Management Plan (2018) is on file within the District 's office and can be found on its website.

Rule 2 Hydrologically Connected Portions of District Divided into Three Regions

The District hereby divides the hydrologically connected area as defined by the Nebraska Department of Natural Resources into three regions within the District in order to balance the limited development of new irrigated acres until December 31, 2012. These regions shall be the Shell Creek watershed, the Platte River Valley, and the Todd Valley, which shall include portions of the Weston Subarea. Commencing on January 1, 2013 and thereafter, the three ranking regions will no longer be used and development of up to 200 AF per year may be awarded according to a criterion ranking system applied to the entire hydrologically connected area.

Rule 3 Water Well Variance and Water Well Permit Required on New High Capacity Wells

The District will require that a water well variance and water well permit be obtained for each new high capacity well prior to construction in the Hydrologically Connected area with limited development.

Rule 4 Variance Request and Ranking Criteria for Limited Development of Additional Irrigated Acres

(1) Landowners and/or operators wanting to expand the number of irrigated acres in the hydrologically connected area must first submit to the District a LPNNRD variance request form for a new water well and/or a LPNNRD variance request form for the expansion of irrigated acres from an existing water source by September 15th with those acres to be issued on January 1st of the following year (unless determined otherwise by the District).

(2) The District shall develop a criteria ranking system to evaluate each variance request which shall include: land class, distance of land to be irrigated from hydrologically connected surface water, saturated thickness of the aquifer underlying the water source of the new land to be irrigated, other criteria that the District deems appropriate.

Rule 5 Selection Process for Limited Development of Additional Irrigated Acres

(1) At the Water Committee meeting nearest in date following the September 15th deadline for submission of variance request forms and supporting documentation, the Water Committee members shall prioritize and make recommendations as to which land shall be allowed to expand irrigated acres at the October Board meeting of the District.

(2) The day following the Water Committee meeting, landowners and/or operators shall be informed of their ranking status and the criteria by which that ranking was determined.

(3) At the October LPNNRD Board meeting, the Board shall review and may assign variance requests for a limited number of new irrigated acres for the hydrologically connected area as outlined in Section O, Rule 1 & 2. On or after the October Board meeting, up to 200 AF of consumptive use of development may be 'conditionally approved' to take effect for the respective following year. For previous years allocations of new irrigated acres that have not been developed in the time required, those acres can be reissued in subsequent years.

Rule 6 Conditional Approval of Variance Applications

(1) For an expanded water use variance, the landowner has 90 days following conditional approval on January 1st to update County assessor records, submit records to the Department of Natural Resources (DNR) to update DNR well registration data base for new irrigated acres, and comply with any additional conditions required by the District. Conditional approval will expire in 90 days from date of issuance on January 1st if these conditions are not met.

(2) For a new water well variance and new water well permit, the landowner or well owner has 90 days following conditional approval on January 1st to submit a LPNNRD water well permit form to the District and comply with any additional conditions required by the District. Information listed on the water well permit must agree with information listed on the assigned variance request from the previous October Board meeting or the variance request and well permit will be denied. Conditional approval will expire in 90 days from date of issuance on January 1st if these conditions are not met.

(3) When the conditions of the variance have been satisfied and approved by the LPNNRD within 90 days of issuance, then the 'conditionally approved variance' shall become an 'approved variance'. If these conditions have not been met, then the 'conditionally approved variance' will lapse and the landowner will need to submit a new variance request.

(4) When an 'approved variance' is granted by the District, then water users must install a flow meter and report water pumped annually in acre-inches per year or total gallons per year on LPNNRD approved forms by December 15 of each following year and comply with any additional conditions required by the District.

Rule 7 Cancellation of Approved Variance

The District may cancel or void an approved variance at any time if the Board finds falsification of financial or other documentation submitted as part of the variance request; failure of the landowner and/or operator to follow the irrigation ranking criteria as submitted on the District's variance form, and/or well permit; violation of the District's rules and regulations, including the failure to submit annual reporting information required by Section M, Rule 9(4) or Rule 10(3) and Section O, Rule 6(4).

Rule 8 Annual Extension of Hydrologically Connected Areas

Upon annual review and Board motion, the District may extend the rules of Section M in accord with 46-714(12). Unless terminated or amended, the rules of Section M shall continue in effect.

Rule 9 Continuation of Section M Rules

A continuation of Stay Management Area Rules as defined in Section M, Rule 4, 6, 8, 10, and 12, shall apply.

Section P Irrigation Development in the Restricted Development Areas (RDA)

Rule 1 The District will allow expansion of new acres but does not allow for any more consumptive use in the RDA. Any development of new irrigated acres in the RDA shall be offset with an equal number of irrigated acres retired within the same aquifer subarea and shall be considered a transfer. The RDA areas within Lower Platte North NRD are on file in the District office and shown on Exhibit A.

Rule 2 LPNNRD shall require a water quality test from any well pumping from the Dakota Aquifer, due to its high variability in water quality.

Rule 3 If a transfer is approved, the new irrigation well shall not irrigate more than 160 acres in total.

Rule 4 The district shall send notices to adjacent landowners notifying them about the proposed well and allow them to testify at a Water Committee or Board meeting to present their case for or against the proposed well. This shall be required before the permit for the proposed well can be approved by the NRD. Adjacent landowners are those whose land touches the tract that is requesting the variance. If the adjacent land is part of a city, village or SID then a single notice will be sent to the political sub-division.

Rule 5 The Board may grant a variance to Rule 1 if the relevant parcel of ground is within 1 mile of a Normal Development Area or Limited Development Area. Such variance for new irrigation shall follow all rules as set forth in the applicable development area.

Rule 6 The well owner, landowner and tenant will allow the LPNNRD to measure the groundwater energy levels within the new well and add it to the LPNNRD GWEL network.

Rule 7 The well owner will install small diameter piping, placed in the gravel pack of the high capacity well, so LPNNRD can measure drawdown when the pump is operating and to measure the recovery rate.

Rule 8 Three test holes will be required to show the geology at and near the proposed well site. One test hole will be drilled at the proposed well site with the second and third test hole drilled approximately 300 feet from the proposed well site and spaced from each other. If a registered well with a well log exists within 1,000 feet of the proposed well site then this well log maybe used to replace one of the required test holes.

Rule 9 Any permit issued for development in the restricted development area is a “conditional permit”. Conditional permits may be treated differently than other well permits within LPNNRD. With good cause these permits may have pumping restrictions placed on them, or withdrawn by the NRD.

Rule 10 A pump test may be performed for a minimum of 24 hours, or until the flow stabilizes or slows down. This pump test will be conducted during peak irrigation season.

Rule 11 A continuation of Stay Management Area Rules as defined in Section M, Rule 4, 6, 8, 10, and 12, shall apply.

Section Q Groundwater Transfer

Rule 1 Transfer Off Overlaying Land

(1) A permit is required for the transfer of groundwater off overlaying land for any purpose described in (2). Upon receipt of an application for the transfer of groundwater off overlaying land, the District shall provide notice of the application by publishing it on the agenda for the next regularly scheduled Water Committee meeting. Any affected party may object to the transfer of groundwater by filing written objections, specifically stating the grounds for such objection, in the office of the District on or before the second regularly scheduled Board meeting following publication of notice in the Water Committee's agenda. Late objections will not be considered. Upon the filing of such objections or on its own initiative, the District shall conduct a preliminary investigation to determine if the withdrawal, transfer, and use of groundwater is consistent with the requirements of subsection (2) of this section and all rules and regulations of the District. Following the preliminary investigation, if the District has reason to believe that the withdrawal, transfer, and use is consistent with all rules and regulations of the District, but may not comply with one or more other requirements of subsection (2) of this section, the District shall request that the Department of Natural Resources hold a hearing on such transfer.

(2) Any person who withdraws groundwater for agricultural purposes, or for any purpose pursuant to a groundwater remediation plan as required under the Environmental Protection Act, including the providing of water for domestic purposes, from aquifers located within the District may transfer the use of the groundwater off the overlying land if the groundwater is put to a reasonable and beneficial use within the State of Nebraska and is used for an agricultural purpose, or for any purpose pursuant to a groundwater remediation plan as required under the Environmental Protection Act, including the providing of water for domestic purposes, after transfer, and if such withdrawal, transfer, and use (a) will not significantly adversely affect any other water user, (b) is consistent with all applicable statutes and District rules and regulations, and (c) is in the public interest.

(3) No transfers shall be granted into any area with greater restrictions than the originating land upon which the transfer shall occur except as allowed by 46-742.

Rule 2 Transfer Off Overlaying Land for Domestic Use

Any person other than a public water supplier as defined in section 46-638 may transfer groundwater off the overlying land for the purpose of domestic use of groundwater required for human needs as it relates to health, fire control, sanitation, and irrigation on less than one acre of land if

(1) the location and use of the water well and any pipeline or other means of conveyance are authorized by easement or other adequate property interest on all land on which such water well and pipeline or other means of conveyance are located and

(2) the capacity of the water well or series of water wells connected together for such purposes does not exceed fifty gallons per minute. Such person may be liable for damages for interference with the use of groundwater by another person only if the withdrawal of groundwater for such domestic use unreasonably causes harm to another person through the lowering of the water table or by reducing artesian pressure.

Rule 3 Transfer Off Overlaying Land for Environmental or Recreational Benefits

(1) Any person intending to withdraw groundwater from any water well located in the State of Nebraska, transport that water off the overlying land, and use it to augment water supplies in any Nebraska wetland or natural stream for the purpose of benefitting fish or wildlife or producing other environmental or recreational benefits may do so only if the District in which the water well is or would be located allows withdrawals and transport for such purposes and only after applying for and obtaining a permit from the District. An application for any such permit shall be accompanied by a non-refundable fee of fifty dollars payable to the District. Such permit shall be in addition to any permit required pursuant to section 46-252 or 46-735 or subdivision (1)(k) of section 46-739.

(2) Prior to taking action on an application pursuant to this section, the District shall provide an opportunity for public comment on such application at a regular or special board meeting for which advance published notice of the meeting and the agenda therefor have been given consistent with the Open Meetings Act.

(3) In determining whether to grant a permit under this section, the Board of Directors of the District shall consider: (a) Whether the proposed use is a beneficial use of groundwater; (b) The availability to the applicant of alternative sources of surface water or groundwater for the proposed withdrawal, transport, and use; (c) Any negative effect of the proposed withdrawal, transport, and use on groundwater supplies needed to meet present or reasonable future demands for water in the area of the proposed withdrawal, transport, and use, to comply with any interstate compact or decree, or to fulfill the provisions of any other formal state contract or agreement; (d) Any negative effect of the proposed withdrawal, transport, and use on surface water supplies needed to meet present or reasonable future demands for water within the state, to comply with any interstate compact or decree, or to fulfill the provisions of any other formal state contract or agreement; (e) Any adverse environmental effect of the proposed withdrawal, transport, and use of the groundwater; (f) The cumulative effects of the proposed withdrawal, transport, and use relative to the matters listed in subdivisions (3)(c) through (e) of this section when considered in conjunction with all other withdrawals, transports, and uses subject to this section; (g) Whether the proposed withdrawal, transport, and use is consistent with the District's groundwater quantity and quality management plan and with any integrated management plan previously adopted or being considered for adoption in accordance with sections 46-713 to 46-719; and (h) Any other factors consistent with the purposes of this section which the Board of Directors of the District deems relevant to protect the interests of the state and its citizens.

(4) Issuance of a permit shall be conditioned on the applicant's compliance with the rules and regulations of the natural resources district from which the water is to be withdrawn and, if the location where the water is to be used to produce the intended benefits is in a different natural resources district, with the rules and regulations of that natural resources district. The Board of Directors of the District shall include such reasonable conditions on the proposed withdrawal, transport, and use as it deems necessary to carry out the purposes of this section.

(5) The applicant shall be required to provide access to his or her property at reasonable times for purposes of inspection by officials of any district where the water is to be withdrawn or to be used.

Section R Agricultural Research Facilities and Municipal Wellfields

Rule 1 Agricultural Research Facilities and Municipal Wellfields

Agricultural Research Facilities and Municipal Wellfields within the District may apply to the District for a modification of the individual requirements within the groundwater management areas that specifically affects the land they own or operate. Such requests will be reviewed on a case-by-case basis by the District.

Section S Special Studies and Investigations

Rule 1 Special Studies and Investigations

The Lower Platte North NRD shall have the authority to conduct investigations and cooperate or contract with agencies of the United States, agencies or political subdivisions of this state, public or private corporations, or any association or individual on any matter relevant to the administration of the Nebraska Groundwater Management and Protection Act or Lower Platte North NRD Groundwater Management Area rules and regulations. This authority will be exercised in the sole discretion of the Board of Directors of the District.

Section T Appeal Process

Rule 1 Appeal Process

Any person aggrieved by any order of the District issued pursuant to the District's Management Area Rules and Regulations may appeal the order. The appeal shall be in accordance with the Administrative Procedure Act.

Section U Controls in Special Quantity Subareas

Rule 1 Designation of Special Quantity Subarea

The District may designate a Management Area for the protection of groundwater quantity in a portion or portions of the District where additional controls are necessary for the protection of groundwater quantity in that area. Such management area shall be known as a Special Quantity Subarea. Additional controls are necessary where the existing action level triggers established in Sections J, K, and L are insufficient to meet the groundwater management objective or the goals of the groundwater management objectives in the Special Quantity Subarea. Such additional controls are in the public interest and for the promotion of the health and welfare of the District because they will minimize pumping conflicts and protect groundwater supplies in the Special Quantity Subarea without imposing unnecessary controls in other portions of the District. Regulation of a Special Quantity Subarea is also grounded on the dynamic hydrologic, geologic, climatic, and soil conditions throughout the District. Because of these varying conditions, the uniform application throughout the management area of one or more controls would fail to carry out the intent of the Nebraska Ground Water Management and Protection Act in a reasonably effective and equitable manner. As a result, the District imposes the controls for each Special Quantity Subarea described in Section U, Rule 2 as set forth in each in the following Rules respectively.

Rule 2 Standard Controls

Rule 2.1 Only Written Good Cause Variances Allowed

There shall be no new high capacity water wells in the Special Quantity Subarea without a Written Good Cause Variance. There shall be no increase in the consumptive use of Ground Water withdrawals for agricultural purposes from new water wells used for irrigation in the area from a new well, without a Written Good Cause Variance. An applicant for a Written Good Cause Variance that is also subject to this Section shall, in addition to the requirements provided for in the preceding rules, meet the requirements set forth in Section U. The District will follow the procedural requirements set forth in Section U when processing a Written Good Cause Variance under this Section.

Rule 2.2 Expansion of Acres from Existing Wells

New groundwater irrigated acres from an existing water well or wells in series shall be allowed in the Special Quantity Subarea. The applicant shall follow the rules set forth in Section J, Rule 11. Controls may be more stringent including, but not limited to, the number of allowable acres, water allowances and irrigation systems. The Board shall thereafter establish the controls by December 15 of each calendar year. If the Board fails to adopt different controls by December 15, the previous controls will remain in effect. The Board has the right from the conditional variance permits approval to adopt a different rolling allocation than the allocations set within the Quantity Sub-areas.

Rule 2.3 Best Management Practices

Any Landowner withdrawing Groundwater for agricultural purposes from any water well or for the benefit of any irrigated acres in the Special Quantity Subarea shall implement the following best management practices: The Landowner shall not irrigate from any water well or for the benefit of any irrigated acres in the Special Quantity Subarea unless the irrigation is for beneficial use for agricultural purposes. A Landowner must annually notify the District by telephone or in writing before irrigating for agricultural purposes from September 15 to April 15. This section shall not prohibit irrigation when necessary for compliance with a National Pollutant Discharge Elimination System permit issued to a confined animal feeding operation.

Rule 2.4 Mandatory Educational Requirements

There shall be mandatory educational requirements for Landowners withdrawing Groundwater for agricultural purposes from any water well or for the benefit of any irrigated acres in the Special Quantity Subarea. The requirements shall be designed to stabilize or reduce the incidence of Groundwater depletion and reduce conflicts between Groundwater users. The Board shall establish the initial education requirements when establishing the Special Quantity Subarea. The Board shall thereafter establish the applicable educational requirements by December 15 for the following calendar year. The standard educational requirements shall be no less than one hour per year and no more than five hours per year.

Rule 2.5 Well Metering

All Landowners withdrawing Groundwater from a high capacity well, those wells pumping greater than 50 gallons per minute, in the Special Quantity Subarea must install a District approved Flow Meter for measuring Groundwater withdrawals. The General Provisions of the Rules and Regulations pertaining to Flow Meters shall apply to Landowners and devices subject to this Section. A report of Groundwater withdrawal is also required and must be postmarked or otherwise submitted to the District by December 15 of the same year. If December 15 is a non-business day, the report must be postmarked by the next following business day.

Rule 2.6 Domestic Wells

New or replacement water wells to be used for domestic purposes in the Special Quantity Subarea shall be constructed to such a depth that they are less likely to be affected by seasonal water level declines caused by other water wells in the same area. Any person who installs a new or replacement water well for domestic purposes in the Special Quantity Subarea shall submit a certification from the water well contractor that the well was constructed in compliance with this section. The certification shall be submitted to the District within 90 days of completing construction.

Rule 2.7 Level One, Two, and Three Management Areas

Each Special Quantity Subarea shall be also governed by the applicable Level One, Two, or Three controls as enumerated in Sections J, K and L of the Rules and Regulations. The applicable controls governing each Special Quantity Subarea shall be based upon which Management Area the respective Subarea is located. The Special Quantity Subarea standard controls of Section U, Rule 2 shall supersede the Level One, Two, and Three controls where the two are in express conflict.

Rule 2.8 Mandatory Acre Certification

All Landowners with irrigation within a Special Quantity Subarea must maintain current, and accurate, irrigated acre certification with the District.

Rule 2.9 Static Water Level Measurements

The Board shall set a policy by December 15 for the taking of Static Water Levels, semi-annually, from a high capacity irrigation well withdrawing groundwater in the Special Quantity Subarea. The first measurement shall take place between March 15 and April 15 of each calendar year with the second measurement taking place between July 15 and August 15 of each calendar year. If the Board fails to adopt different controls by December 15, the previous controls will remain in effect. LPNNRD shall obtain written permission from the landowner to allow LPNNRD personnel to measure their well at the discretion of the District on form "Landowner Waiver for Static Water Level Measurements".

Rule 3 Butler/Saunders County Special Quantity Subarea

Rule 3.1 Standard Controls

The Standard Controls described in Rule 2 shall apply in the Butler/Saunders County Special Quantity Subarea described in Rule 5.1. District approved Flow Meters required under Rule 2.5 shall be properly installed according to manufacturer's recommendation by May 1, 2015. No Landowner shall operate an irrigation well after May 1, 2015 unless it is in compliance with this requirement.

Rule 3.2 Allocation

The use of Groundwater for agricultural purposes from any water well for irrigation or for the benefit of any Irrigated Acre in the Special Quantity Subarea shall be subject to an Allocation. Allocations shall be based upon a 3 year Rolling Allocation. The Board shall establish the initial annual allocation when establishing the Special Quantity Subarea. The Board shall thereafter establish the Rolling Allocation by December 15 of each calendar year. The Rolling Allocation shall specify the total number of acre-inches of irrigation water per irrigated acre for the rolling term. If the Board fails to adopt a Rolling Allocation by December 15, the Rolling Allocation for the following rolling three year term shall be 27 acre-inches per irrigated acre in this Special Quantity Subarea (the equivalent of 9 acre-inches per year of the rolling term). Rolling Allocations for any and all wells may be amended, reduced, increased, or made subject to limitations or conditions by the Board upon notice and hearing.

Rule 3.3 Timing and/or Rotation of Water Use

The timing of water use or applications shall be controlled by the District to restrict pumping during certain times of the day or to establish a rotation so high capacity wells are not all pumping at the same time. The Board may establish timing or rotation restrictions when establishing the Quantity Subarea and shall establish new timing or rotation restrictions by December 15 of each calendar year. Timing or rotation restrictions for any and all wells may be amended, reduced, increased, or made subject to limitations or conditions by the Board upon notice and hearing.

Rule 4 Colfax/Platte County Special Quantity Subarea

Rule 4.1 Standard Controls

The Standard Controls described in Rule 2 shall apply in the Colfax/Platte County Special Quantity Subarea described in Rule 5.2. District approved Flow Meters required under Rule 2.5 shall be properly installed according to manufacturer's recommendation by May 1, 2016. No Landowner shall operate an irrigation well after May 1, 2016 unless it is in compliance with this requirement.

Rule 4.2 Allocation

The use of Groundwater for agricultural purposes from any water well for irrigation or for the benefit of any Irrigated Acre in the Special Quantity Subarea shall be subject to an Allocation. Allocations shall be based upon a 3 year Rolling Allocation. The Board shall establish the initial annual allocation when establishing the Quantity Subarea. The Board shall thereafter establish the Rolling Allocation by December 15 of each calendar year. The Rolling Allocation shall specify the total number of acre-inches of irrigation water per irrigated acre for the rolling term. If the Board fails to adopt a Rolling Allocation by December 15, the Rolling Allocation for the following rolling three year term shall be 27 acre-inches per irrigated acre in this Special Quantity Subarea (the equivalent of 9 acre-inches per year of the rolling term). Rolling Allocations for any and all wells may be amended, reduced, increased, or made subject to limitations or conditions by the Board upon notice and hearing.

Rule 4.3 Timing and/or Rotation of Water Use

The timing of water use or applications shall be controlled by the District to restrict pumping during certain times of the day or to establish a rotation so high capacity wells are not all pumping at the same time. The Board may establish timing or rotation restrictions when establishing the Quantity Subarea and shall establish new timing or rotation restrictions by December 15 of each calendar year. Timing or rotation restrictions for any and all wells may be amended, reduced, increased, or made subject to limitations or conditions by the Board upon notice and hearing.

Rule 5 Designation of Special Quantity Subareas in the District

Rule 5.1 Butler/Saunders County

The Butler/Saunders County Special Quantity Subarea shall consist of Sections 1, 12, 13, 24, 25, and 36 in Township 15 North, Range 3 East; Sections 1-36 in Township 15 North, Range 4 East; Sections 4-9 and 16-36 in Township 15 North, Range 5 East; Sections 25 and 36 in Township 16 North, Range 3 East; Sections 25-36 in Township 16 North, Range 4 East; and Sections 30-32 in Township 16 North, Range 5 East in Butler and Saunders Counties. (See attached map as Exhibit "B" for reference.)

Rule 5.2 Colfax/Platte County

The Colfax/Platte County Special Quantity Subarea shall consist of Sections 1-12 in Township 18 North, Range 1 West; Sections 1-12 in Township 18 North, Range 1 East; Sections 3-10 in Township 18 North, Range 2 East; Sections 1-12 in Township 19 North, Range 2 West; Sections 1-16, 21-28, and 33-36 in Township 19 North, Range 1 West; Sections 1-36 in Township 19 North, Range 1 East; and Sections 3-10, 15-22, and 27-34 in Township 19 North, Range 2 East in Colfax and Platte Counties. (See attached map as Exhibit "B" for reference.)

Section V Penalties for Violations in a Special Quantity Subarea

Rule 1 Additional Penalty

In addition to or in lieu of the authority in Section B, and notwithstanding any other provision of these Rules and Regulations, the District may impose a penalty on any person who violates any control required or any Variance granted under this Section. Such penalties include, but are not limited to, a reduction (in whole or in part) in any Rolling Allocation of Groundwater applicable to the person, or additional educational requirements for the person.

Rule 2 Enforcement

The General Manager shall initiate enforcement by sending a notice to the person by Certified Mail. The person shall have 10 days from receiving the notice to request a hearing in writing to the District. If requested, the Board shall hold a hearing. Following the hearing, or if no hearing is requested, the Board shall determine the appropriate penalty under the circumstances.

Rule 3 Annual Reduction Formula

If, at the termination of the three year rolling term, any groundwater user has exceeded the Rolling Allocation by more than one-half (0.5) inches per acre, the Rolling Allocation for the following three year term shall be reduced by the amount the groundwater user exceeded his Rolling Allocation times a factor of 6 (e.g. an excess by one acre-inch shall result in a six acre-inch reduction in the users Rolling Allocation for the following three year term). For purposes of calculation of the reduction, all fractional figures shall be rounded to the nearest whole number.

If any groundwater user fails to follow any timing and/or rotation restrictions imposed by the District the user shall have his Rolling Allocation reduced up to 6 acre inches for each offense.

Rule 4 Penalty for Tampering

Any person who tampers, obstructs, modifies, or takes any action for the purpose of producing an inaccurate or incorrect Flow Meter reading or who takes any other action that would prevent the District from obtaining an accurate estimate of actual groundwater use shall be subject to a permanent revocation of the groundwater users variances, well permits, future allocations, and/or the rescission of all Certified Irrigated Acres attributable to the violator. Notice and hearing shall be provided to such groundwater users before the District takes any action under this Rule.

Exhibit A Map LPNNRD-WP-001 of Water Development Areas and Special Quantity Subareas

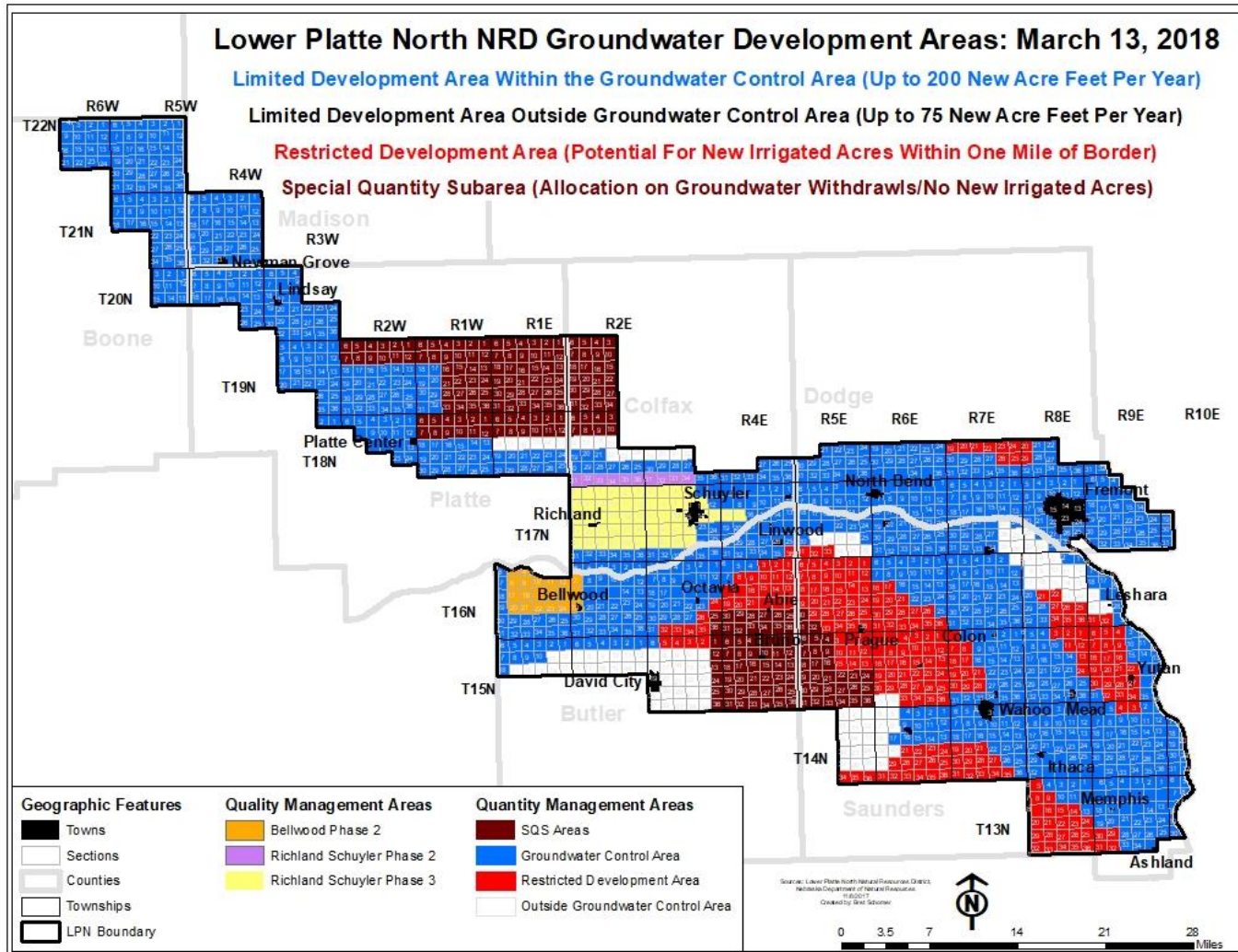


Exhibit B Map of Butler - Saunders Special Quantity Subarea

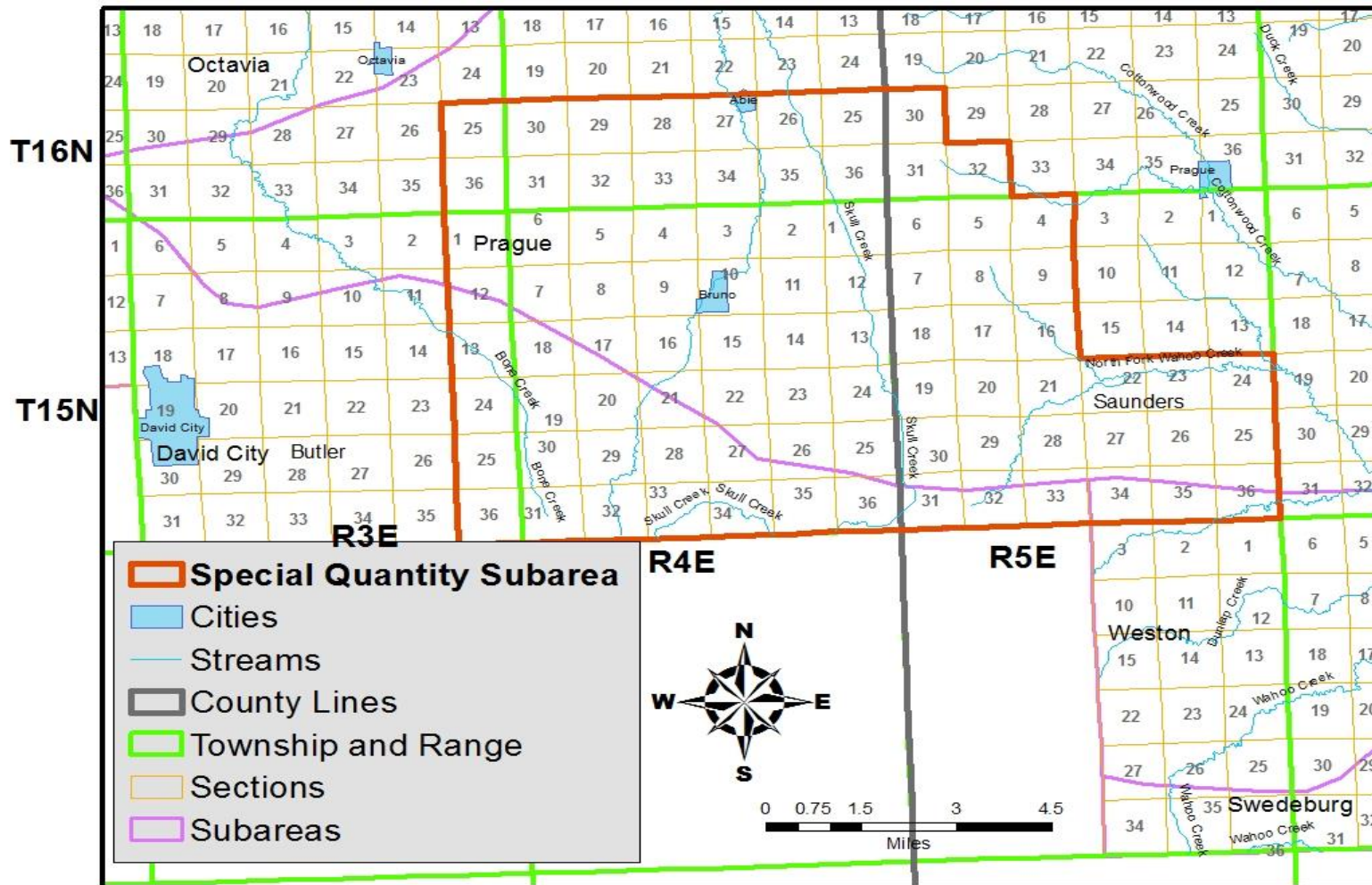
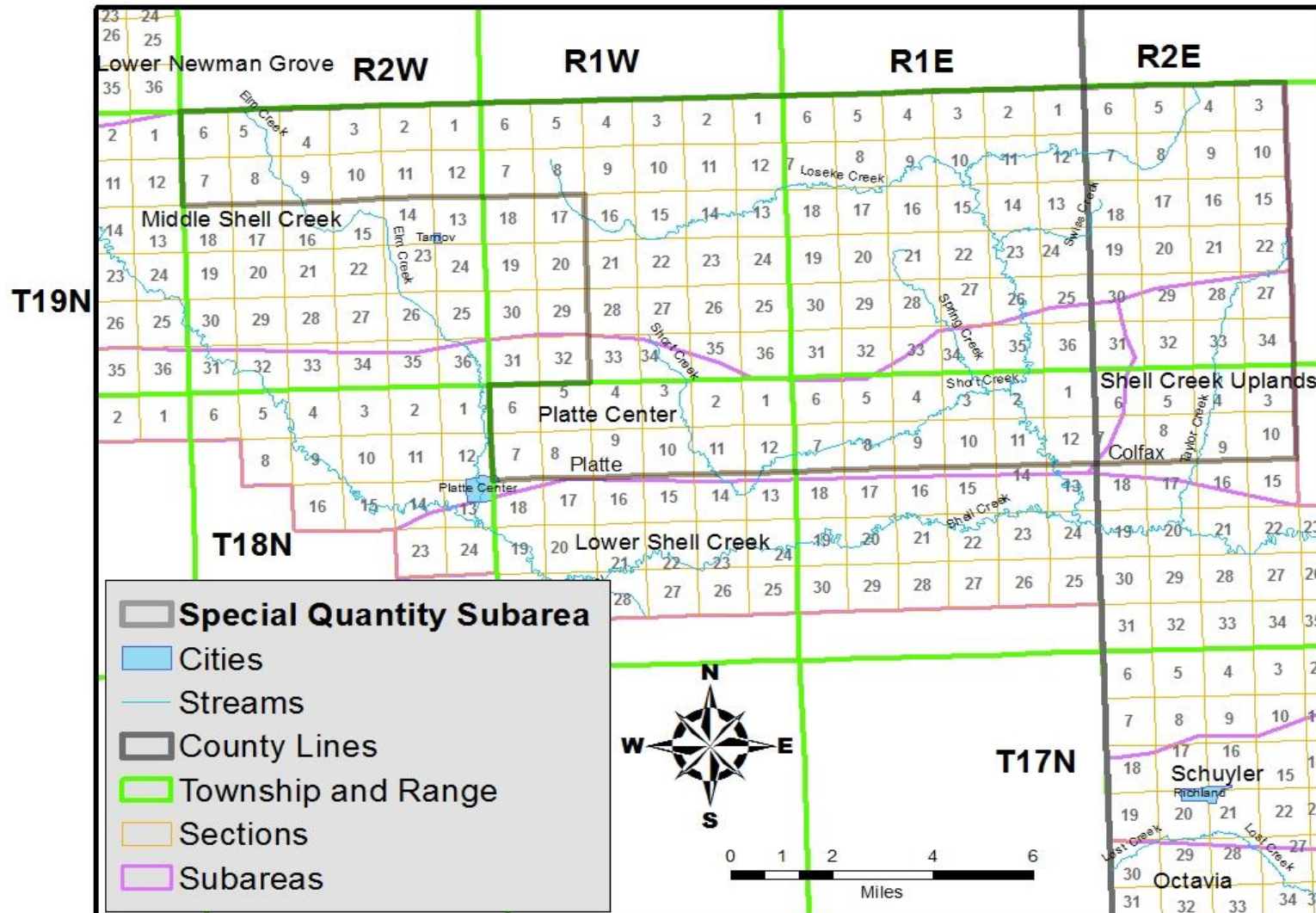


Exhibit B Map of Colfax - Platte Special Quantity Subarea



Appendix: Order of Designation – Groundwater Management Rules and Regulations

Public Notice – Lower Platte North Natural Resources District Amended Groundwater Management Area Rules and Regulations to become effective June 15, 2018.

ORDER OF DESIGNATION

The Lower Platte North Natural Resources District (District) held a Public Hearing on May 14, 2018, in accordance with Neb. Rev. Stat. § 46-743 to consider proposed amendments to the District's Groundwater Management rules and regulations;

Following the Public Hearing, the District adopted the proposed amendments to the District's rules and regulations for the management area. Copies of the Order, Amended Rules and Regulations indexed to the Order as Exhibit A, and Special Quantity Subarea Amended Rules indexed to the Order as Exhibit B, are available for public inspection at the District office at 511 Commercial Park Road, Wahoo, Nebraska 68066, and on the District website at www.lpnrd.org;

WHEREAS, the District finds it necessary to publish its Order as passed by the District during its May 14, 2018 board meeting, pursuant to Neb. Rev. Stat. § 46-744 once each week for three consecutive weeks;

WHEREAS, the Amended Rules and Regulations of the District:

1. Provide definitions for terms in Section A.
2. Update Section D to recognize the Voluntary Integrated Management Plan.
3. To amend Section E reporting date deadlines.
4. To amend Section G, Rule 9 addressing the flow meter requirement and reporting date.
5. Establishment of Phase 4 Water Quality Criteria in Section I:
 - a. Fertilizer dates, nitrogen recommendations and acre-inch allocations.
6. Clarify and amend the provisions in Section J:
 - a. Municipal Water Use Reports Required;
 - b. Industrial and Commercial wells drilled after January 1, 2018 will require flow meters and reporting; and
 - c. Establishment of rules concerning the Expansion of Acres Requirements within the District.
7. Clarify and Amend provisions in Section N:
 - a. Change the requirement from acres to consumptive use in acre feet.
8. Clarify and Amend provisions in Section O:
 - a. Change the requirement from acres to consumptive use in acre feet.
9. Establishment of Rules for Section P in Restricted Development Areas.
10. Clarify and Amend provisions in Section U:
 - a. To amend the reporting date deadline;
 - b. To amend the Expansion of Acres from existing wells.

The effective date of the Order of Designation and the Amended Rules and Regulations is June 15, 2018.

For more information contact Eric Gottschalk or Daryl Andersen at the Lower Platte North NRD office at (402) 443-4675.

Code	Practice
340	Cover Crop
340	Cover Crop
342	Critical Area Planting
362	Diversion
362	Diversion
378	Pond
380	Windbreak/Shelterbelt Establishment and Renovation
380	Windbreak/Shelterbelt Establishment and Renovation
380	Windbreak/Shelterbelt Establishment and Renovation
380	Windbreak/Shelterbelt Establishment and Renovation
410	Grade Stabilization Structure
410	Grade Stabilization Structure
410	Grade Stabilization Structure
410	Grade Stabilization Structure
410	Grade Stabilization Structure
410	Grade Stabilization Structure
410	Grade Stabilization Structure
410	Grade Stabilization Structure
412	Grassed Waterway
412	Grassed Waterway
484	Mulching
512	Pasture and Hay Planting
512	Pasture and Hay Planting
550	Range Planting
600	Terrace
600	Terrace
600	Terrace
600	Terrace
620	<i>Underground Outlet</i>
620	<i>Underground Outlet</i>
638	Water and Sediment Control Basin
638	Water and Sediment Control Basin

Component	Units
Multi-Species	Ac
Single Species	Ac
Normal Tillage, Native or Introduced	Ac
Earthen Channel, Base Cost	No
Earthen Channel, Implementation Cost	CuYd
Embankment Pond with Pipe	CuYd
One Row Planting with Protection or Supplemental Planting	Ft
One Row Planting, No Protection	Ft
Renovation, Tree Removal with Planting with Tree Protection or Small Farm Planting	Ft
Renovation, Tree Removal with Planting, No Protection	Ft
Drop Structure, Weir	SqFt
Pipe Drop, Plastic	SqFt
Pipe Drop, Steel	SqFt
Pipe, 8 to 12 Inches	CuYd
Pipe, Greater Than 12 Inches	CuYd
Pipe, Less Than or Equal to 6 Inches	CuYd
Rock Drop	SqFt
Grass Waterway	Ac
Grassed Waterway with Checks	Ac
Natural Material, Small Bale	SqFt
Introduced Perennial Species	Ac
Native Perennial Species	Ac
Native Species, Foregone Income	Ac
Broadbased	Ft
Flat Channel	Ft
Grass-Backed	Ft
Narrow Base	Ft
<i>Pipeline with Risers, Base Cost</i>	<i>No</i>
<i>Pipeline with Risers, Implementation Cost</i>	<i>Lb</i>
Water and Sediment Control Basin, Base Cost	No
Water and Sediment Control Basin, Implementation Cost	CuYd

Unit Cost	
\$	77.40
\$	74.19
\$	321.29
\$	926.61
\$	1.75
\$	4.09
\$	3.36
\$	1.49
\$	5.90
\$	4.03
\$	131.50
\$	58.54
\$	16.04
\$	5.87
\$	8.42
\$	4.94
\$	83.39
\$	2,363.07
\$	3,195.62
\$	0.33
\$	300.31
\$	381.80
\$	339.13
\$	2.43
\$	3.42
\$	1.73
\$	1.86
\$	2,579.12
\$	1.66
\$	866.72
\$	2.09

**Lower Platte North
Natural Resources District**

**Soil & Water Conservation Program
(SWCP)**

LPNNRD Board Approval 3/10/2025

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LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT POLICY 2024 SOIL & WATER CONSERVATION PROGRAM (SWCP)

I. PURPOSE

The purpose of this program is to provide guidance for administering federal (eg EPA 319 grants), state (eg NSWCP, Environmental Trust grants) and local cost-share assistance as an incentive to landowners for the construction and application of soil and water conservation practices.

II. ELIGIBILITY, DISTRIBUTION OF FUNDS

- A. Any landowner within the Lower Platte North NRD (LPNNRD), individual, partnership, corporation or other legal entity is eligible to apply for SWCP funds.
- B. Cost-share program funds will be approved and distributed based on the number of high priority applications received each fiscal year (July 1 - June 30).
- C. Funds may be reserved and targeted toward high priority watersheds and projects as determined and approved by the LPNNRD Projects Committee and Board.
- D. Unobligated or unused SWCP funds in priority watersheds may be redistributed to other areas if not used in a timely manner.
- E. The LPNNRD may supplement the Nebraska Soil and Water Conservation Program (NSWCP) state funds with available federal, other state & local funds. The amount of local funds budgeted and available will be decided each year.
- F. Landowners will be expected to apply for available federal EQIP cost-share funding when applicable and available for eligible high priority practices A, C through M, before state and local cost share funding is approved. It is also generally expected to approve available state funding before local funds are considered.
- G. Lands for Conservation (LFC) program is exempt from the payment cap stipulations of the SWCP policy. LFC is only available when funds allow.

III. APPLICATION REQUIREMENTS

- A. Eligible SWCP applicants are to apply at their local NRCS Service Office (also the LPNNRD office if for tree planting or windbreak renovations). Applications with appropriate NRCS comments/recommendations are to be forwarded to the NRD for consideration.
- B. Applications will contain sufficient information to include:
 - 1. Date construction (summer or fall) is expected to be completed.
 - 2. Type of Project to be installed.
 - 3. Whether the proposed project is located in a priority watershed area or if other special conditions exist.
 - 4. An aerial photograph showing the project location.
 - 5. Total estimated cost-share needed for the project.
 - 6. When applying for a small dam or grade stabilization structure, the estimated percent of land treatment draining to the proposed site (Attachment C).

IV. ELIGIBLE HIGH PRIORITY PRACTICES

- A. **Establishment of warm and cool season grass on crop land**
- B. **Small conservation project (terraces, basins, diversion, grass waterways and/or underground outlets) applications.** This priority practice includes newly established

grass waterways and/or replacement grass waterways.

- i. Small projects are only eligible on fields where a complete no-till cropping management system is currently being applied.
- ii. Existing grassed waterway applications must be over 10-years old and part of an approved terrace system or on 100% no-tilled fields)
- iii. Small Projects may involve the construction of a new terrace and/or sediment & water control basins systems or it may include the extension of an existing terrace system with the inclusion of sediment & water control basins (this priority does “NOT” include the replacement of functionally obsolete terrace systems, waterways and sediment & water control basins in excess of 10-years old).
- iv. Small projects do not include practice of installing tile outlets into existing functional terrace outlet systems (refer to priority G).
- v. Small projects will not exceed \$5000.00 in cost incentive request.
*For small projects, landowners will not be expected to apply for available federal EQIP cost-share funding for eligible high priority practice B. It will generally be expected to approve available state funding before local funds are considered.

- C. ***Construction of new terrace systems** (includes replacement of functionally obsolete terrace systems in excess of 20-years old).
- D. **Construction of sediment & water control basins when part of a new terrace system where cost share incentives exceeds \$5,000** (Attachment A).
- E. **Construction of Diversions when part of a new terrace system or dam** (Attachments A & C).
- F. **Planned Grazing Management Systems** (Attachment B)
- G. *** Installation of Tiled Outlets into Existing Terraces** (includes the storage portion of the terrace).
- H. **Water Impoundment and Grade Stabilization Structures** (Attachment C)
- I. **Tree/Shrub Planting** (Only when NRD stock is provided and planted by the District) For riparian buffer strips, field, acreage and farmstead windbreaks and for wildlife habitat 200- tree/shrub minimum is required for riparian buffer strips, and for field and farmstead windbreaks. A 300-tree/shrub minimum is required for wildlife habitat. An eligible high priority practice under our Soil and Water Conservation Program (SWCP), at 50% cost share assistance on handplanting of 600 or more trees, provided that the cooperators use our tree planting machine. It is further recommended that final approved payments will be subject to LPNNRD inspection. (4/2022)
- J. **Windbreak Renovation** (Attachment D)
- K. **Supplementing EOIP Contracts in Priority Areas**
When federal EQIP funds are approved in LPNNRD priority areas, the District may approve additional local and/or state cost share not to exceed the established maximum cost share percentage approved for a practice or the specific area.
- L. **Emergency Repair of Conservation Practices** (Attachment E)
- M. **Lands for Conservation (LFC) Program :** (Attachment F) **Any approved EQIP contract that agrees to the terms of the LFC program; summer construction Jun 1 – September 30 of the calendar year.**
- N. **Cover Crop planting:** Eligible district-wide for up to 160 acres per application/landowner.

***NOTE:** Cost share only applies toward the tile outlet portion of approved terrace systems

to establish a stable outlet. A stable outlet is considered to be on land that has a 2% grade or less. A landowner may choose to install a portion of the outlet without cost share assistance provided that it meets NRCS design standards and specifications.

V. INELIGIBLE PRACTICES

Any application that would allow the installation of terraces on land that has established grass will not be approved without “sodbuster” approval from NRCS.

- A. The LPNNRD will not approve any conservation practice that will encourage the conversion of grassland, including CRP land, to crop land. This includes CRP land in the last year of the contract.
- B. Rebuilding grassed waterways or tile outlets if under 10-years old. Note: Cost share for replacing grass waterways will be considered on a case-by-case basis when over ten (10) years old and part of an approved terrace system or on 100% no-till fields (see IV. M.).
- C. Work that is considered normal maintenance of existing conservation practices.
- D. Rebuilding terraces on existing terrace lines.
- E. Terraces systems on Class VI land or greater.
- F. Sediment removal from small dams or other impoundments and/or from adjacent lands of said structures.
- G. Work started or constructed prior to approval.
- H. Livestock Waste Pits.
- I. The District will not provide cost share for practices on farmland that does not have a certified Nitrogen operator or on irrigated land where the irrigated acres are not certified by LPNNRD.
- J. Any practice on fields that are determined sod-busted by the NRCS.
- K. Repair of damage to conservation practices that is determined to be landowner negligence in performing normal maintenance as outlined in NRCS specifications.

VI. APPLICATION SUBMITTAL, APPROVAL & PROJECT COMPLETION PERIODS

A. Summer Construction Applications (For June through September 15):

To insure LPNNRD consideration, **applications for summer construction must be submitted by April 1.** Most generally, the Projects Committee will review, rank and recommend summer application approvals prior to construction season. . However, consideration and approval of summer applications received after **April 1** may occur depending on available funds. All **summer construction projects are to be completed by September 15** and **final paperwork submitted to the LPNNRD office by October 15.** The Projects Committee will review all uncompleted or unpaid applications at the end of each period to determine **if** application extensions and/or cancellations are warranted. **The field must be available for construction by August 1. The area must be planted to a cover crop or a crop preceding or after construction. The crop or cover may be harvested or pastured during the contract period.** Work not **completed by September 15,** may be canceled or receive reduced cost share as determined by the **Projects Committee/Board.**

NOTE: Cooperators who are approved for incentive payments within special designated watersheds, must follow these same summer construction requirements (refer to the “Lands for Conservation Program” – Attachment F).

B. Fall Construction Applications (September through December project completion):

To insure LPNNRD consideration, applications for fall construction must be received **by August 1.** Most generally, the Projects Committee will review, rank and recommend fall construction application approvals prior to fall construction season. However, additional approvals for fall work may occur after July/August as funds are available.

Approved fall applications will be given until December 31 to complete the work. The Committee will review all unpaid applications at the end of each year to determine application extensions and cancellations.

C. Grass, Tree Planting, Windbreak Renovation Applications:

Application periods for grass establishment will be approved based on NRCS seed and seeding specifications. Applications for trees are generally considered for approval just before the spring planting season. For approved Windbreak Renovation applications, tree removal will normally be completed in the summer or fall so the site will be ready before spring tree planting.

D. Small Dam Application (Attachment C):

To ensure consideration for approval, the **District will need NRCS/NRD technician recommended applications by December 15.** The Projects Committee will review and prioritize and submit a recommendation for approval at the January Board Meeting.

E. LPNNRD Signatures on Approved Applications & Related Documents:

The Manager, Assistant Manager and Projects Coordinator are authorized to sign Board approved SWCP applications, Completion and Document Certifications and other related documents on behalf of the LPNNRD.

VII. 2025 PRIORITY AREAS & ELIGIBLE COST-SHARE PERCENTAGES

Priority areas for 2025 listed below are given first consideration for District cost share assistance. Each year, high priority practice applications located in priority areas are reviewed and approved by the Projects Committee and Board for the upcoming program year. The cost-share assistance payment may not exceed a total of the eligible percent for an area when combining all sources of federal, state and local assistance. If there is not enough funding for all applications for all listed priority areas, the Projects Committee may rank areas for approval or approve a lower maximum cost share percent.

	Targeted Areas	Notes
A.	LPNNRD Lands North of the Platte River	Platte, Boone, Madison, Colfax & Dodge Counties. Shell Creek is also in ET & EPA 319 grant area - actual percent depends on priority area and practice as defined in approved grant application).
B.	Lake Wanahoo (Sand/Duck Creek) Watershed	
C.	Czechland Lake Recreation Area Watershed	
D.	Homestead Lake Recreation Area Watershed	
E.	Wahoo Creek Sub-Basins	Dunlap Creek; North Fork Wahoo Creek; Miller Branch Creek. These Wahoo Creek Sub-Basins are designated EQIP NWQI, EPA 319 and Environmental Trust Priority Areas.
F.	Skull Creek Watershed	It is anticipated to alternate this watershed with the Bone Creek Watershed every two years
G.	Watersheds Above All Existing and Planned LPNNRD Flood Control Structures	Non-public structures that are or will be LPNNRD Flood Control Structures operated and maintained by the District
H.	Watersheds Above Proposed or Completed Landowner SWCP Cost Share Dams	That will or have received LPNNRD assistance
I.	Voluntary Compliance of Verified Erosion & Sediment Complaints	District-wide
J.	All High Priority Practice Summer Applications	District-wide (June 1 through September 15 completion)
K.	Tree/Shrub Planting	District-wide
L.	Voluntary Compliance of Verified Erosion & Sediment Complaints	District-wide
M.	All High Priority Practice Summer Applications	District-wide (June 1 through September 15 completion)
N.	Tree/Shrub Planting	District-wide

VIII. COST SHARE PERCENTAGE - PRACTICE EXCEPTIONS

The maximum cost share percentage for most high priority conservation practices will be 75%; depending on the where the practice is located (**Refer to VII. above**). The exception to this is for the following high priority practices:

- A. **Water Impoundment Dams and Grade Stabilization Structures: 65% - 75%**
(Attachment C)
- B. **Windbreak Renovation Practice: 50%** (Attachment D)
- C. **Emergency Repair of Conservation Practices: 50%** (Attachment E)

IX. MAXIMUM COST SHARE LIMITS

A. **General Maximum Limit:**

A cooperator may receive **up to \$15,000 SWCP funds** within any program year (July 1 - June 30) for most high priority practices unless otherwise specified below.

B. **Priority Areas with Federal or State Grant Funding:**

Within priority areas (**Wahoo Creek and Shell Creek e.g.**) that are receiving reimbursable federal or state grant funding, the maximum limits may be exceeded to expedite use of those special funds within the specified grant period time line.

C. **Planned Grazing Systems – Livestock Well Pumping Plants:**

The maximum limit for planned grazing systems is \$12,500, however a maximum cost share limit of \$5,000 will also apply toward the livestock well and well pumping plant components (combined) when part of the approved system (Attachment B).

D. **Water Impoundment & Grade Stabilization Structures:**

The maximum limit for water impoundment dams and grade stabilization structures is \$15,000 upon NRCS recommendation and Projects Committee/Board approval on a case-by-case basis (Attachment C).

E. **Windbreak Renovation:**

The maximum limit for windbreak renovation is \$1,000 per landowner per year (Attachment D).

F. **Emergency Repair of Conservation Practices:**

The maximum limit for emergency repair of conservation practices is \$1,000 per landowner per year (Attachment E).

G. **2025 Summer Conservation Practices in Non-Priority Areas:**

For 2025, the maximum limit for approved conservation practices in non-priority areas will be \$15,000 per landowner per year.

X. AMENDMENTS FOR ADDITIONAL COST SHARE

When applications are approved under the maximum limit, additional funds, up to the limit, may be approved if notified by the landowner or technician before construction. LPNNRD staff is authorized to approve an additional \$1,000 above the original approval (up to the maximum limit) if the request is received from the landowner and/or technician prior to construction. Staff will notify the Projects Committee of any staff authorized changes.

XI. APPLICATION EXTENSIONS

Extensions may be granted for inclement weather or for other conditions beyond the landowner's control. All extension requests will be considered by the Projects Committee and Board on a case-by-case basis. No more than one 6-month extension can be approved for the same application.

XII. CONSERVATION PRACTICE DESIGN, STAKING & PERMITS

- A. All conservation measures must be designed and staked by Natural Resources Conservation Service personnel (NRCS), NRD technicians or other NRCS approved technical service providers. All completed conservation work must be according to the NRCS design standards and specifications as outlined in the NRCS Procedures Handbook for LPNNRD.
- B. The landowner is responsible for contacting the NRCS office to secure funds and schedule the layout (design and staking) of the approved work
- C. The landowner is responsible for obtaining all required local, state and federal permits.

XIII. SUBMITTING BILLS & PAPERWORK ON COMPLETED WORK

- A. The landowner is responsible for submitting all bills to the NRCS office. The NRCS will calculate the eligible cost share payment (on NSWCP form # 3) and submit completed and properly signed paperwork to the LPNNRD.
- B. Drawings of the completed practices to be provided by the NRCS/NRD technician on an aerial photo and submitted with the payment request.

XIV. COST SHARE PAYMENTS

- A. LPNNRD has approved use of NeDNR's 2025 conservation practice payment rates for calculating SWCP contract cost-share payments. Payments will be based on NeDNR's conservation practice payment rates that were in force at the time the application was approved. The cost-share percent may be lowered if summer work is extended into fall.
- B. The LPNNRD calculates and pays cost-share on terraces only by the linear foot, not by the cubic yard.
- C. The cost-share percentages are calculated by multiplying the eligible cost share percentage by the approved cost share practice payment schedule rate or actual cost whichever is less. The cost-share assistance payment may not exceed a total of the eligible percent for an area when combining all sources of federal, state and local assistance.
- D. **Splitting Cost-Share Percentages:** When a field splits two cost-share priority areas, the corresponding eligible cost share percentage will be applied to each portion of the field being treated. When a field splits into a non-priority area, that area will be allowed up to 50% cost share assistance, if the non-priority area is 50% or less of the entire field being treated.
- E. When grant funds are available special conditions aligned with terms of grants will be implemented; in some cases a higher payment percentage rate, or payment cap may be allowed.

XV. PAYMENT OVERRUNS AND LANDOWNER REQUESTED REFUNDS

A. Payment Overruns:

Overruns of up to 10 % above the approved project amount may be approved by staff. Overruns above 10% will need Board approval. Payments are not to exceed the maximum cost share limits set for the various practices. Exception to this is when payments are combined with grant funds in priority areas.

B. Landowner Refunds:

If an SWCP practice is purposely damaged, removed or destroyed within ten years after completion (25 years for a small dam), the cooperator who received cost share, will be requested to reimburse the District, all or a portion of the SWCP cost share funds, as determined by the Projects Completion (25 years for a small dam), the cooperator who received cost share will be required to reimburse the District all or a prorated portion of the funding assistance, as determined by the Projects Committee and Board.

SWCP ATTACHMENT A
SEDIMENT & WATER CONTROL BASINS AND DIVERSIONS

This attachment is to help clarify the use of sediment & water control basins and diversions as an eligible cost-share practice. Basins and diversions are to be used as a part of an approved conservation system according to the NRCS technical guides and field manual.

- A. Sediment & water control basins and diversions may be approved as a high priority practice when in conjunction with terraces or dams.
- B. Basins and diversions will be considered a high priority practice when a part of a terrace system or in conjunction with a 100% no-till system. A 100% no-till system must have the goal of controlling soil erosion to soil replacement levels (“T”). A 100% no-till system is accepted land treatment when ephemeral and gully erosion is controlled, or “T” is met. Basins and/or diversions built separately on a terraced field are not considered a part of the terrace system.
- C. Basins and diversions not part of a terrace system may be considered as a high priority practice on fields where the NRCS or NRD technician determines terraces are not feasible and/or they offer the most practical solution to a problem. This will be determined by the Projects Committee on a case-by-case basis.

**LOWER PLATTE NORTH NRDSWCP ATTACHMENT B
PLANNED GRAZING SYSTEM PRACTICE**

I. GENERAL REQUIREMENTS

- A. An applicant must have at least 40 acres of connecting grassland to be developed into at least two grazing cells with planned rest periods in accordance with Natural Resources Conservation Service (NRCS) recommendations.
- B. Applicants must complete a minimum 10-year planned grazing system developed by the NRCS prior to submitting an application.
- C. Applicants are required to sign a 10-year cost-share agreement with the LPNNRD. (Form NSWCP-10)
- D. All approved cost-share items must meet NRCS Standards and Specifications.
- E. Funds for approved practices may be used on CRP lands if such lands are in the last year of the CRP contract.
- F. The amount and type of eligible practices approved for each application will be determined by the overall grazing system plan and the most cost effective alternative available.
- G. Cost-share on eligible practices will be based on the approved cost-share percentage times the approved practice payment schedule cost share rate or 75 percent of the actual cost, whichever is less.

II. ELIGIBLE PRACTICES

- A. **Cross Fencing:** Only fencing designed to facilitate cell division is eligible for cost-share (Standard 382 specifications). Boundary fences are not eligible for cost-share.
- B. **Livestock Water Dugouts:** Dugouts will be sized by daily animal needs and Nebraska Engineering Handbook Standards.
- C. **Livestock Well Installation:** Livestock wells will be sized to provide a maximum of 15 gallons of water per animal-unit per day within each cell. No cost-share will be available for domestic or irrigation wells. Well test holes are not eligible for cost-share.
- D. **Pumping Plants for Livestock Wells** (As outlined by State NSWCP Guidelines): While a cooperator may receive up to \$12,500 SWCP funds toward completing a Planned Grazing System, a maximum cost share limit of \$5,000 will apply toward the livestock well and well pumping plant component (combined) if part of the approved system.
- E. **Livestock Water Tanks:** Tanks sized according to standard storage requirements in the NRCS Technical Guide, Standard 614, are eligible.
- F. **Livestock Water Pipeline Installation**

**LOWER PLATTE NORTH NRD
SWCP ATTACHMENT C
GUIDELINES FOR WATER IMPOUNDMENT (SMALL DAMS) &
GRADE STABILIZATION STRUCTURES**

I. PURPOSE

The purpose of this program is to assist landowners with the construction of water impoundment and grade stabilization structures on their property.

II. ELIGIBLE PROJECT ITEMS

A. Eligible Project Costs Include:

1. Construction (Not to include site preparation)
2. Seeding (Structure and emergency spillway)
3. Fencing when required by the NRCS

III. LAND TREATMENT REQUIREMENT

To be eligible for cost-share assistance, a minimum of 75% land treatment is required within the watershed above each proposed structure site. To calculate this percentage, non-highly erodible land is considered treated.

Land Treatment Definition:

Land treatment is defined as any practice or combination of practices (i.e. terraces, no-till etc.), that control soil erosion rates on highly erodible soils to soil replacement levels or less (Soil replacement level or "T" = 5 tons/acre in the LPNNRD). Any approved NRCS farm plan that treats land to "T" qualifies under this definition (8/2/00 Projects Committee).

IV. COST-SHARE PERCENTAGE AND MAXIMUM ASSISTANCE

The cost-share percent for approved applications outside selected priority areas is up to a maximum of 65%. For small dams approved within selected LPNNRD priority areas, the cost-share rate is up to a maximum of 75%. Eligible assistance will be based on the eligible cost-share percent times the county average costs or 75% of actual costs whichever is less. The maximum cost-share limit will be \$15,000 upon NRCS recommendation and Projects Committee approval on a case-by-case basis (see Special conditions below).

Special conditions: The Board may approve a higher cost-share percentage and increase the maximum assistance if an application site is above an LPNNRD recreation area, within a targeted watershed or when other special conditions exist. The Board may also approve a lower cost-share percent and decrease the maximum assistance for structure sites of lower priority. **Special** conditions will be evaluated by the Board on a case-by-case basis.

V. PRIORITY AREAS

Priority-areas for small dams and grade stabilization structures include the following watersheds:

- A. Sand & Duck Creek
- B. Upper Wahoo Creek*

- C. Skull Creek
- D. Shell Creek* (Additional grant funding available)
- E. Bone Creek
- F. Watersheds above Pubic Recreation Structures (e.g. Czechland Lake, Homestead Lake, Lake Wanahoo)
- G. Above all existing LPNNRD Operated and Maintained Watershed Structures.

VI. APPLICATION ELIGIBILITY AND SIGN-UP

- A. Any landowner within the Lower Platte North NRD who is an individual, a partnership, a corporation or other legal entity.
- B. Applications may be submitted any time during the year; however, only NRCS inspected and recommended applications received by December 15, will ensure consideration for the following construction year. Unapproved applications will expire on May 1 of each year, requiring a new landowner application for future consideration. The Projects Committee will review, prioritize and submit a recommendation for approval at the January Board Meeting.
- C. The applicant shall apply at the county NRCS office on forms provided by the LPNNRD. An aerial photo showing the proposed project location must accompany the application. The application must be signed by the applicant and sent to the LPNNRD before December 15 of each year to insure consideration for the immediate year's construction.
- D. At the time of application, the NRCS will be requested to provide an estimate of drainage acres, percentage of land treatment present, quantities and costs for the project.

VII. APPLICATION EVALUATION AND TENTATIVE APPROVAL

- A. Application sites will be inspected by LPNNRD and NRCS representatives to evaluate feasibility, benefits and cost. Benefits to be evaluated will include but not be limited to: flood control, grade control, erosion and sediment control, wildlife habitat enhancement, livestock water, and protection to public roads and property.
- B. The Projects Committee will most generally review, prioritize, and make recommendations on applications at their January meeting.
- C. The NRD Board of Directors will generally approve, reject, or table each request at the January Board Meeting.
- D. After receiving LPNNRD approval, the applicant will be required to submit a \$500 deposit to the NRD before a survey or design is started. The deposit will be returned to the applicant after project completion. If the deposit is not received by February 1, the application will be canceled. If the applicant withdraws from the project after the design has been complete, the deposit will be retained by the LPNNRD unless conditions in XII. B. apply.
- E. In February of each year, the Natural Resources Conservation Service will be requested to proceed with survey and design of approved projects.
- F. After receiving LPNNRD approval, the applicant will be given two years to obtain necessary permits, complete the structure and submit all required paperwork. If the project is delayed due to adverse weather conditions, or other conditions beyond the

applicant's control, an extension may be granted by the LPNNRD Board of Directors. Extensions will be considered by the LPNNRD Board on a case-by-case basis.

VIII. LAND RIGHTS, AGREEMENTS AND PERMITS

- A. The applicant is responsible for obtaining any required easements and any required federal, state and local (i.e. NDNR, Army COE, and County Zoning) permits.
- B. The applicant is responsible for the relocation or modification of water lines, power lines and telephone lines and pay the costs involved.
- C. The applicant will be required to enter into a 25-year cost-share agreement with the LPNNRD. This agreement states that the applicant will refund cost-share funds if the project is removed, altered, or modified without the consent of the LPNNRD.

IX. STRUCTURE DESIGN AND CONSTRUCTION

- A. The NRCS will be requested to survey, design, and supervise all structures approved by the LPNNRD Board.
- B. Construction will not commence until formal notice to proceed is given by the LPNNRD. This notice will be given after NRD Board approval, and after receiving the applicant's deposit and signed cost-share agreement.

X. FINAL APPROVAL AND PAYMENT

- A. Final Approval and Payment will occur when:
 - 1. The project is completed and certified by the NRCS/NRD technician to meet all NRCS standards and specifications.
 - 2. The completed application form NSWCP-3 is signed and returned to the LPNNRD with a copy of all project bills.

XI. OPERATION AND MAINTENANCE

The landowner is responsible for all operation and maintenance after project construction.

XII. SMALL DAM DEPOSIT REQUIREMENT & REIMBURSEMENT

- A. The applicant will be required to submit a \$500 deposit to the NRD before a survey or design is started. The deposit will be returned to the applicant after NRCS approves the completed project and all paperwork is submitted and approved by the District. If the deposit is not received by February 1, the application will be canceled. If the applicant withdraws from the project after the design has been complete, the deposit will be retained by the LPNNRD unless conditions in B. apply.
- B. If a landowner does not proceed with the small dam project because the final cost estimate is 40% or more over the original project estimate, the LPNNRD will return the \$500 deposit based on financial hardship. All other conditions will be reviewed by the Projects Committee on a case-by-case basis.

**LOWER PLATTE NORTH NRD
SWCP ATTACHMENT D
WINDBREAK RENOVATION PRACTICE**

I. PURPOSE

To provide for the restoration of farmstead, acreage or field windbreaks that have been rendered substantially ineffective due to the death of trees or other windbreak plantings as a result of weather, disease, or other natural causes.

II. PLAN REQUIREMENT

A windbreak renovation plan is to be based on a plan reviewed and approved by a forester of the Nebraska Forest Service. The forester is to certify that the windbreak has lost its effectiveness, should be renovated and that they approve the plan of renovation.

III. SITE PREPARATION

Tree removal off the site is required to be accomplished in late fall/early winter at least before the planting occurs the following spring. The only area that is replanted with a new windbreak receives cost share for removal costs. Tree removal work should not be initiated until the application is approved by the Lower Platte North NRD and the landowner agrees to replant the windbreak in the same area.

IV. COST SHARE RATE AND MAXIMUM ASSISTANCE

The windbreak renovation cost-share payment will not be based on a cost greater than the county average unit cost adopted by the USDA-FSA. The renovation practice is not to include the replanting of the windbreak because of different cost-share percentage rates. The windbreak planting cost-share will be separate. The Lower Platte North NRD will cost share at a 50% rate, up to \$1,000.

Tree planting cost-share is eligible for riparian buffers, farmsteads, acreages, field and livestock protection windbreaks. Windbreaks must contain 200 or more trees and shrubs which are purchased through and planted by the NRD. When the planting is strictly for wildlife habitat, a minimum of 300 trees/shrubs purchased and planted by the NRD is required.

**LOWER PLATTE NORTH NRD
SWCP ATTACHMENT E
FOR EMERGENCY REPAIR OF CONSERVATION PRACTICES**

I. PURPOSE

On occasion, the LPNNRD Board of Directors may approve local SWCP funds for the Repair of conservation practices damaged from intense rainstorms. The decision for approving emergency repair funds will be considered annually, with the location and total amount of available funds dependent on the severity of storm damage to conservation practices in designated areas in the District. When approved by the Board, Emergency repair funds will be allocated in the following manner:

- A. The LPNNRD Board will consider approval of the amount and eligible area for emergency repair funds, with a recommendation from the Projects Committee. Typically, this will occur on or prior to the LPNNRD September Board Meeting.
- B. Only eligible Conservation Practices, two years old and newer that were originally built to NRCS design specifications, will be eligible for cost-share assistance.
- C. The committee will consider approval of emergency repair assistance only when it is determined by an NRCS technician that the damage was not due to landowner negligence in performing normal maintenance as outlined in NRCS O&M specifications.
- D. To be eligible for emergency repair funds, the landowner must be following an approved NRCS farm plan.
- E. Prior to LPNNRD approval, applications will receive recommendations from LPNNRD and NRCS staff. The LPNNRD Projects Committee will prioritize application practices and areas.
- F. Eligible assistance will be 50% of the approved amount up to a maximum of \$1,000 per landowner per program period.

Upper Big Blue Natural Resources Private Dams Program

Name	County
FY2017	
	York
	York
	York
	York
FY2018	
	York
	York
	York
	Fillmore
	York
	York
	York
FY2019	
	Seward
	Hamilton
FY2020	
	Fillmore

FY2021

Fillmore

FY2022

York

FY2023

Seward
York

FY2024

Seward
York

FY2025

Butler
Saline

FY2025

Butler
Clay

SINCE 2017

2017-2025 TC

2017-2025 AV

FIRST 4 YEARS

2017-2020 TC

2017-2020 AV

NEXT 5 YEARS

2021-2025 TC

2021-2025 AV

District

Contractor	Total Cost	Landowner Share	NRD Share
Van Kirk	\$26,103.20	\$6,525.80	\$19,577.40
Van Kirk	\$28,836.60	\$7,209.15	\$21,627.45
Van Kirk	\$28,909.00	\$7,227.25	\$21,681.75
Van Kirk	\$27,349.70	\$6,837.42	\$20,512.28
Van Kirk	\$34,419.10	\$8,604.77	\$25,814.33
Wy-Ad	\$22,666.00	\$5,666.50	\$16,999.50
Wy-Ad	\$16,709.00	\$4,177.25	\$12,531.75
Nelson	\$10,847.65	\$2,711.91	\$8,135.74
Van Kirk	\$27,277.50	\$6,819.38	\$20,458.12
Nelson	\$33,700.55	\$8,425.14	\$25,275.41
Nelson	\$29,618.38	\$7,404.59	\$22,213.79
Greckel	\$15,410.60	\$3,852.65	\$11,557.95
Bankson	\$9,000.00	\$2,250.00	\$6,750.00
Mid-Neb	\$67,974.96	\$17,974.96	\$50,000.00

Mid-Neb	\$71,159.58	\$21,159.58	\$50,000.00
Pankoke	\$62,378.77	\$15,594.69	\$46,784.08
Vasa - Others	\$96,075.29	\$46,075.29	\$50,000.00
Broken Arrow	\$44,238.56	\$11,059.64	\$33,178.92
Greckel	\$42,889.00	\$10,722.25	\$32,166.75
Van Kirk Bros	\$151,892.18	\$101,892.18	\$50,000.00
WYAD	\$49,522.00	\$12,380.50	\$37,141.50
	\$69,455.00	\$17,363.75	\$52,091.25
Kirvanek	\$52,746.68	\$13,186.67	\$39,560.01
Nelson	\$99,714.77	\$24,928.69	\$74,786.08

TOTAL

COST SHARE

TOTAL (22)	\$1,118,894.07	\$370,050.01	\$748,844.06
AVERAGE	\$50,858.82	\$16,820.46	\$34,038.37
TOTAL (14)	\$310,847.28	\$77,711.81	\$233,135.47
AVERAGE	\$26,039.70	\$6,509.92	\$19,529.77
TOTAL (8)	\$640,357.06	\$249,434.55	\$390,922.51
AVERAGE	\$80,044.63	\$31,179.32	\$48,865.31

**FY Total
NRD Share**

\$83,398.88

\$131,428.64

\$18,307.95

\$50,000.00

\$50,000.00

\$46,784.08

\$83,178.92

\$82,166.75

\$0.00

\$114,346.09

)

)

AGREEMENT FOR TECHNICAL ASSISTANCE FOR PRIVATE DAMS PROGRAM SURVEY & DESIGN

This agreement made and entered into the _____ day of _____, _____, by and between the Upper Big Blue Natural Resources District (District), a political subdivision of the State of Nebraska and _____ of _____ (Landowner).

WITNESSETH:

RECITALS

- A. The District has a Private Dams Program which provides technical and/or financial assistance to landowners for the rehabilitation of failed private dams or the construction of new private dams.
- B. Pursuant to the cost-share program, those landowners approved are required to enter into a cost-share agreement with the District.
- C. Once approved, the District / NRCS undertakes a survey and design of the dam.
- D. Many landowners have requested the survey and design and later decided not to construct the dam. As a result, the District's / NRCS's expenses from the survey and design of the dam did not result in the construction of the dam.
- E. The District desires to require a landowner to deposit two percent (2%) of the estimated project costs to show a good faith interest in building the dam. This deposit will be required prior to the District/NRCS beginning the survey and design of the dam.

NOW, THEREFORE, in consideration of the above recitals and the mutual promises and covenants herein contained, the parties agree as follows:

- 1. Landowner desires the District / NRCS to undertake the survey and design of a dam on the Landowner's property in the _____ of Section _____, T _____ N, R _____ E W, _____ County and as shown on the Private Dams Application.
- 2. The District / NRCS is willing to undertake the survey and design of the dam, subject to the Landowner depositing a fee of two percent (2%) of the preliminary cost estimate with the District, the receipt of which is hereby acknowledged.

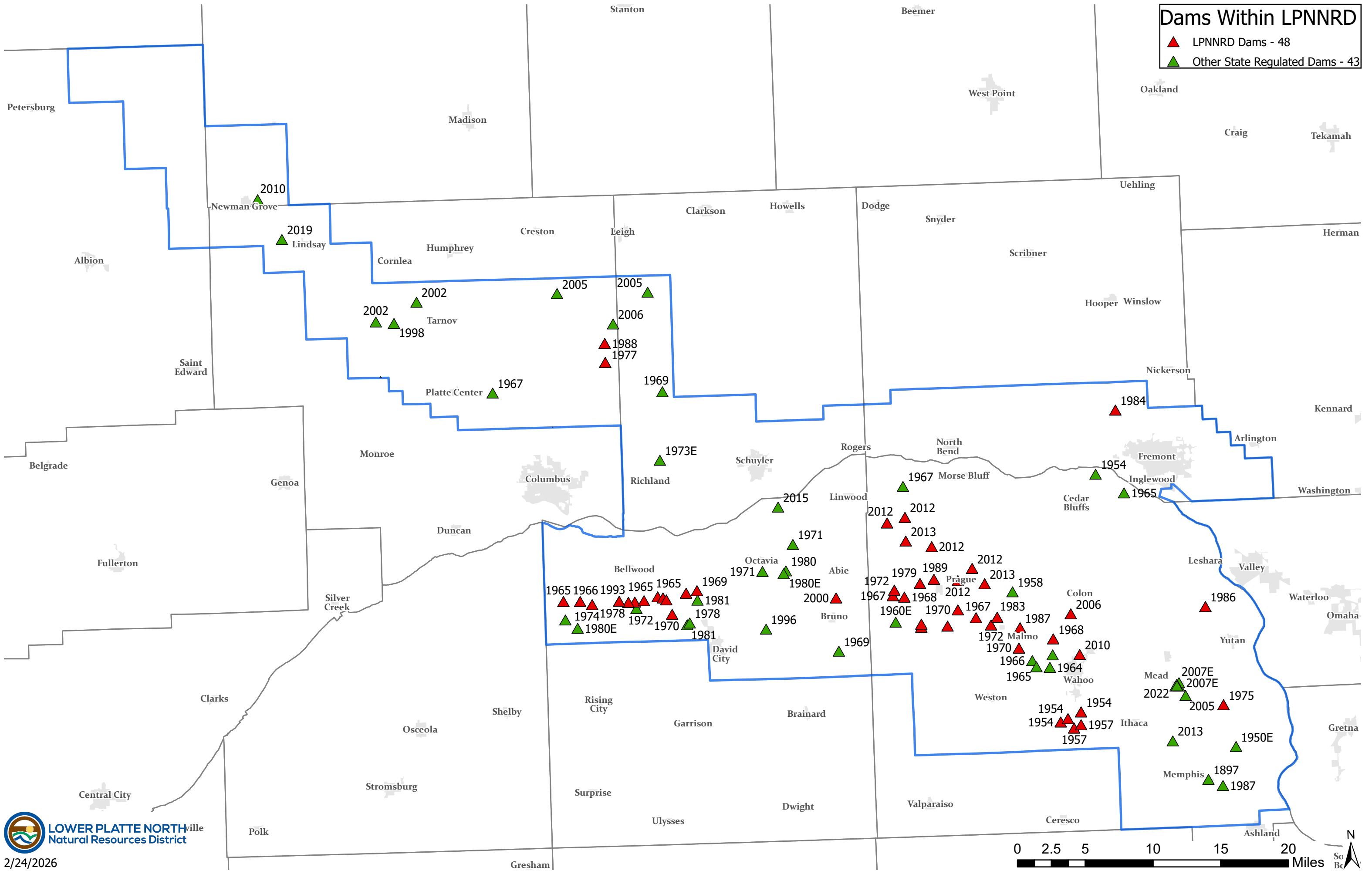
	X	<u>.02</u>	=	
Preliminary Estimate		2%		Deposit

- 3. The deposit made by the Landowner herewith shall be returned to the Landowner if any one of the following conditions has occurred:
 - a. The dam is not designed within six (6) months of the date of the deposit.
 - b. The estimated costs of the construction of the dam, not including site preparation and any tree removal, exceed the preliminary cost estimate by 25% or more.
 - c. Construction of the dam is completed within nine (9) months from the date that the design is completed, plus reasonable delays due to adverse weather conditions, unforeseen delays in obtaining materials, or obtaining permits.
- 4. If the survey and design of the dam has been completed by the District / NRCS and the Landowner refused to go forward with the construction of the dam for any reason other than the reasons stated in Paragraphs 3. (a) or (b) above, the Landowner agrees to forfeit the two percent (2%) deposit, which will then be applied by the District to the cost of the survey and design of the dam.

Landowner		Date		Upper Big Blue NRD	Date

Dams Within LPNNRD

- ▲ LPNNRD Dams - 48
- ▲ Other State Regulated Dams - 43



CERTIFICATE OF PAYMENT: 015



Date of Issuance: February 24, 2026

Project: LPNNRD Wahoo Creek Watershed Sites 26A 26B and 27

Project No.: 018-3423

Contractor: Thompson Construction

DETAILED ESTIMATE

Description	Unit Price	Extension
Refer to Attached Progress Estimate #15 thru 02-20-2026		
PLEASE REMIT PAYMENT TO: Thompson Construction 2404 N Lincoln Ave Fremont, NE 68025		

Value of Work Completed This Request: \$ 2,600,089.00

Original Contract Value: \$ 4,314,772.70
Approved Change Orders:
No. 1 \$24,274.50
No. 2 _____
No. 3 _____

Total Contract Value: \$ 4,339,047.20

Value of completed work and materials stored to date \$ 2,600,089.00
Less retainage percentage 10% \$ 260,008.90
Net amount due including this estimate \$ 2,340,080.10
Less: Estimates previously approved:

No. 1 \$153,421.65	No. 2 \$107,054.10	No. 3 \$167,139.00
No. 4 \$34,211.70	No. 5 \$116,193.60	No. 6 \$208,238.40
No. 7 \$285,587.10	No. 8 \$77,111.10	No. 9 \$70,529.40
No. 10 \$81,970.20	No. 11 \$247,589.10	No. 12 \$260,962.20
No. 13 \$185,013.90	No. 14 \$121,437.00	No. 15 _____
No. 16 _____	No. 17 _____	No. 18 _____

Total Previous Estimates: \$2,116,458.45

NET AMOUNT DUE THIS ESTIMATE: \$ 223,621.65

The undersigned hereby certifies, based upon periodic observations as set forth in scope of work and the data included in all applicable payment applications that, to the best of its knowledge, information and belief: (1) the work has progressed as indicated in the applicable payment applications; (2) the work performed and materials delivered by Contractor are in conformance with the plans and specifications; and (3) the Contractor, in accordance with the contract, is entitled to payment as indicated above.

This certification does not constitute a warranty or guarantee of any type. Client shall hold its Contractor solely responsible for the quality and completion of the Project, including construction in accordance with the construction documents. Any duty or obligation of Olsson hereunder is for the sole benefit of the Client and not for any third party, including the Contractor or any Subcontractor.

cc: Project File
Sean Elliott - LPNNRD
Lance French - Thompson Construction

OLSSON

By:

To: LOWER PLATTE NORTH NATURAL RESOURCES DISTRICT
 From: THOMPSON CONSTRUCTION, INC.
 Contract For: WAHOO CREEK WATERSHED DAM STRUCTURES 26A, 26B, AND 27
 ENGINEER's Project No. 018-3423
 For Work accomplished through the date of: 2/20/26

1. Original Contract Price:	\$	<u>4,314,772.70</u>
2. Net change by Change Orders and Written Amendments (+ or -):	\$	<u>24,274.50</u>
3. Current Contract Price (1 plus 2):	\$	<u>4,339,047.20</u>
4. Total completed and stored to date:	\$	<u>2,600,089.00</u>
5. Percent of Project Completed		<u>51%</u>
6. Retainage (per agreement):		
<u>10%</u> of completed Work and Stored Materials:	\$	<u>260,008.90</u>
(10% of the first 50% of work completed & stored)		
	Total Retainage:	\$ <u>260,008.90</u>
7. Total completed and stored to date less retainage (4 minus 6):	\$	<u>2,340,080.10</u>
8. Less previous Application for Payments:	\$	<u>2,116,458.45</u>
9. DUE THIS APPLICATION (7 MINUS 8):	\$	<u>223,621.65</u>

Accompanying Documentation:

CONTRACTOR'S Certification:

The undersigned CONTRACTOR certifies that (1) all previous progress payments received from OWNER on account of Work done under the Contract referred to above have been applied on account to discharge CONTRACTOR's legitimate obligations incurred in connection with Work covered by prior Applications for Payment numbered 1 through 1 inclusive; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to OWNER at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to OWNER indemnifying OWNER against any such Lien, security interest or encumbrance); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and not defective.

Dated: 2/20/26 Thompson Construction

By: 

Payment of the above AMOUNT DUE THIS APPLICATION is recommended.

Dated: _____

By: _____

APPLICATION APPROVED BY:

By: _____

Title: _____

Date: _____

ATTEST:

By: _____

Title: _____

2404 N LINCOLN AVE FREMONT, NE 68025 - PHONE - 402-704-2008 - FAX - 402-704-2009

Owner: LOWER PLATTE NORTH NATURAL RESOURCE DISTRICT

Date: 20-Feb-26

Project: WAHOO CREEK WATERSHED

TOTAL STORED: \$ 399,539.00

DAM STRUCTURES 26A, 26B, AND 27

TOTAL COMPLETED: \$ 2,200,550.00

Estimate No.: 15

Contractor: THOMPSON CONSTRUCTION INC

TOTAL PLUS STORED: \$ 2,600,089.00

Project No.: 018-3423

ITEM NO.	QTY	UNIT	DESCRIPTION	MATERIAL STORED	QTY TO DATE	UNIT PRICE	TOTAL	TOTAL PLUS STORED MATERIAL
SITE 26A								
1	1	LS	MOBILIZATION		1	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
2	1	LS	CONSTRUCTION STAKING		0.75	\$ 12,000.00	\$ 9,000.00	\$ 9,000.00
3	1	EA	CONSTRUCTION ENTRANCE		1	\$ 2,625.00	\$ 2,625.00	\$ 2,625.00
4	1	LS	DEWATERING		1	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
5	12	AC	GENERAL CLEARING AND GRUBBING		12	\$ 2,900.00	\$ 34,800.00	\$ 34,800.00
7	86720	CY	EARTHWORK FILL (AT 1.2 COMPACTION)		54500	\$ 3.90	\$ 212,550.00	\$ 212,550.00
8	13543	CY	EARTHWORK CUT AND SPOIL		13543	\$ 4.00	\$ 54,172.00	\$ 54,172.00
9	1047	TN	AGGREGATE 47B FINE		896	\$ 34.00	\$ 30,464.00	\$ 30,464.00
10	8	TN	1" WASHED AGGREGATE		8	\$ 105.00	\$ 840.00	\$ 840.00
11	200	TN	C33 #8 AGGREGATE		8	\$ 55.00	\$ 440.00	\$ 440.00
12	4273	TN	CLASS B RIP RAP - STORED = 1620 TONS @\$72.00 /	\$ 116,640.00	800	\$ 90.00	\$ 72,000.00	\$ 188,640.00
13	998	TN	3" CRUSHED AGGREGATE		253	\$ 45.00	\$ 11,385.00	\$ 11,385.00
14	1022	LF	6" PERFORATED DUAL WALL PVC		900	\$ 23.00	\$ 20,700.00	\$ 20,700.00
15	90	LF	8" GALVANIZED STEEL PIPE		90	\$ 25.00	\$ 2,250.00	\$ 2,250.00
16	177	LF	24" RCPP PRINCIPAL SPILLWAY		178	\$ 550.00	\$ 97,900.00	\$ 97,900.00
17	2	EA	PRINCIPAL SPILLWAY PIPE SUPPORTS		2	\$ 4,000.00	\$ 8,000.00	\$ 8,000.00
18	29	CY	STRUCTURAL CONCRETE (CLASS 4000)		15	\$ 2,000.00	\$ 30,000.00	\$ 30,000.00
19	5320	LB	REINFORCING STEEL	\$ 1,600.00	2660	\$ 2.50	\$ 6,650.00	\$ 8,250.00
20	1	LS	METAL FABRICATION	\$ 6,063.00	0	\$ 11,000.00	\$ -	\$ 6,063.00
21	3	EA	SHEETPILE HEADWALL		3	\$ 1,700.00	\$ 5,100.00	\$ 5,100.00
22	24	LF	18" CCP LOW STAGE INLET PIPE		0	\$ 75.00	\$ -	\$ -
23	1	EA	18" CONCRETE TRASH RACK		0	\$ 3,000.00	\$ -	\$ -
24	53	LF	12" PVC DRAWDOWN PIPE		53	\$ 60.00	\$ 3,180.00	\$ 3,180.00
25	1	EA	12" BAR TRASH RACK		1	\$ 400.00	\$ 400.00	\$ 400.00
26	1	EA	12" LINE GATE	\$ -	1	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
27	2300	LF	FENCE REMOVAL(ADB ENGINEER)		2300	\$ 1.00	\$ 2,300.00	\$ 2,300.00
28	1420	LF	FENCE PLACEMENT(ADB ENGINEER)		0	\$ 8.00	\$ -	\$ -
29	2	EA	GATE		0	\$ 650.00	\$ -	\$ -
30	2	EA	BRASS CAP MONUMENTS		0	\$ 1,300.00	\$ -	\$ -
31	7.9	AC	SEEDING		0	\$ 2,400.00	\$ -	\$ -
32	2960	LF	WATTLES		0	\$ 4.00	\$ -	\$ -
33	3	EA	PERMANENT PIEZOMETER(W/ BOLLARDS)		0	\$ 8,000.00	\$ -	\$ -
34	4	EA	SETTLEMENT PLATE		2	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00
35	1100	LF	TYPE B DIVERSION		0	\$ 2.40	\$ -	\$ -
36	100	LF	DRAIN TILE REMOVAL (ADB ENGINEER)		0	\$ 5.00	\$ -	\$ -
37	100	LF	DRAIN TILE PLACEMENT(ADB ENGINEER)		0	\$ 10.00	\$ -	\$ -
38	0	EA	SEPTIC TANK AND LATERAL FIELD		0	\$ -	\$ -	\$ -
39	1	LS	QUALITY CNTROL INSPECTION		0.5	\$ 6,500.00	\$ 3,250.00	\$ 3,250.00
40	150	SY	GEOTEXTILE FILTER FABRIC		0	\$ 12.00	\$ -	\$ -
TOTAL 26A							\$ 708,006.00	\$ 832,309.00

ITEM NO.	QTY	UNIT	DESCRIPTION	MATERIAL STORED	QTY TO DATE	UNIT PRICE	TOTAL	TOTAL PLUS STORED MATERIAL
SITE 26B								
1	1	LS	MOBILIZATION		1	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
2	1	LS	CONSTRUCTION STAKING		0.5	\$ 12,000.00	\$ 6,000.00	\$ 6,000.00
3	1	EA	CONSTRUCTION ENTRANCE		1	\$ 2,560.00	\$ 2,560.00	\$ 2,560.00
4	1	LS	DEWATERING		1	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
5	15	AC	GENERAL CLEARING AND GRUBBING		15	\$ 2,000.00	\$ 30,000.00	\$ 30,000.00
7	77628	CY	EARTHWORK FILL (AT1.2 COMPACTION)		24500	\$ 3.70	\$ 90,650.00	\$ 90,650.00
8	2946	CY	EARTHWORK CUT AND SPOIL		2946	\$ 4.00	\$ 11,784.00	\$ 11,784.00
9	814	TN	AGGREGATE 47B FINE		0	\$ 34.00	\$ -	\$ -
10	4	TN	1" WASHED AGGREGATE		0	\$ 210.00	\$ -	\$ -
11	205	TN	C33 #8 AGGREGATE		0	\$ 55.00	\$ -	\$ -
12	4888	TN	CLASS B RIP RAP (2450 TONS STORED @ \$72/ TON)	\$ 176,400.00	705	\$ 90.00	\$ 63,450.00	\$ 239,850.00
13	855	TN	3" CRUSHED AGGREGATE		152.1	\$ 45.00	\$ 6,844.50	\$ 6,844.50
14	961	LF	6" PERFORATED DUAL WALL PVC		0	\$ 23.00	\$ -	\$ -
15	90	LF	8" GALVANIZED STEEL PIPE		0	\$ 25.00	\$ -	\$ -
16	177	LF	24" RCPP PRINCIPAL SPILLWAY	\$ 60,668.00	0	\$ 550.00	\$ -	\$ 60,668.00
17	2	EA	PRINCIPAL SPILLWAY PIPE SUPPORTS		2	\$ 4,000.00	\$ 8,000.00	\$ 8,000.00
18	23	CY	STRUCTURAL CONCRETE (CLASS 4000)		0	\$ 2,150.00	\$ -	\$ -
19	4285	LB	REINFORCING STEEL	\$ 3,277.00	0	\$ 2.50	\$ -	\$ 3,277.00
20	1	LS	METAL FABRICATION	\$ 6,063.00	0	\$ 11,000.00	\$ -	\$ 6,063.00
21	3	EA	SHEETPILE HEADWALL	\$ -	3	\$ 1,700.00	\$ 5,100.00	\$ 5,100.00
22	24	LF	18" CCP LOW STAGE INLET PIPE		0	\$ 75.00	\$ -	\$ -
23	1	EA	18" CONCRETE TRASH RACK		0	\$ 3,100.00	\$ -	\$ -
24	64	LF	12" PVC DRAWDOWN PIPE		0	\$ 60.00	\$ -	\$ -
25	1	EA	12" BAR TRASH RACK		0	\$ 400.00	\$ -	\$ -
26	1	EA	12" LINE GATE	\$ 6,617.00	0	\$ 30,000.00	\$ -	\$ 6,617.00
27		LF	FENCE REMOVAL(ADB ENGINEER)		0		\$ -	\$ -
28		LF	FENCE PLACEMENT(ADB ENGINEER)		0		\$ -	\$ -
29		EA	GATE		0		\$ -	\$ -
30	2	EA	BRASS CAP MONUMENTS		0	\$ 1,300.00	\$ -	\$ -
31	12.5	AC	SEEDING		0	\$ 2,400.00	\$ -	\$ -
32	2985	LF	WATTLES		0	\$ 4.00	\$ -	\$ -
33		EA	PERMANENT PIEZOMETER(W/ BOLLARDS)		0		\$ -	\$ -
34	4	EA	SETTLEMENT PLATE		2	\$ 1,600.00	\$ 3,200.00	\$ 3,200.00
35	1040	LF	TYPE B DIVERSION		0	\$ 2.40	\$ -	\$ -
36	650	LF	DRAIN TILE REMOVAL (ADB ENGINEER)		0	\$ 2.00	\$ -	\$ -
37	100	LF	DRAIN TILE PLACEMENT(ADB ENGINEER)		0	\$ 26.00	\$ -	\$ -
38	1	EA	SEPTIC TANK AND LATERAL FIELD		0	\$ 13,000.00	\$ -	\$ -
39	1	LS	QUALITY CNTROL INSPECTION		0.25	\$ 6,500.00	\$ 1,625.00	\$ 1,625.00
40	150	SY	GEOTEXTILE FILTER FABRIC		0	\$ 12.00	\$ -	\$ -
TOTAL 26B				\$ 253,025.00			\$ 294,213.50	\$ 547,238.50

ITEM NO.	QTY	UNIT	DESCRIPTION	MATERIAL STORED	QTY TO DATE	UNIT PRICE	TOTAL	TOTAL PLUS STORED MATERIAL
SITE 27								
1	1	LS	MOBILIZATION		1	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
2	1	LS	CONSTRUCTION STAKING		0.75	\$ 12,000.00	\$ 9,000.00	\$ 9,000.00
3	1	EA	CONSTRUCTION ENTRANCE		1	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00
4	1	LS	DEWATERING		1	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
5	22	AC	GENERAL CLEARING AND GRUBBING		22	\$ 3,000.00	\$ 66,000.00	\$ 66,000.00
7	93619	CY	EARTHWORK FILL (AT1.2 COMPACTION)		51285	\$ 3.90	\$ 200,011.50	\$ 200,011.50
8	9265	CY	EARTHWORK CUT AND SPOIL		9265	\$ 4.00	\$ 37,060.00	\$ 37,060.00
9	990	TN	AGGREGATE 47B FINE		990	\$ 34.00	\$ 33,660.00	\$ 33,660.00
10	4	TN	1" WASHED AGGREGATE		4	\$ 105.00	\$ 420.00	\$ 420.00
11	210	TN	C33 #8 AGGREGATE		24	\$ 55.00	\$ 1,320.00	\$ 1,320.00
12	7829	TN	CLASS B RIP RAP (209 TONS STORED @ \$72 / TON)	\$ 15,048.00	5695	\$ 90.00	\$ 512,550.00	\$ 527,598.00
13	788	TN	3" CRUSHED AGGREGATE		458	\$ 45.00	\$ 20,610.00	\$ 20,610.00
14	964	LF	6" PERFORATED DUAL WALL PVC		898	\$ 23.00	\$ 20,654.00	\$ 20,654.00
15	90	LF	8" GALVANIZED STEEL PIPE		90	\$ 25.00	\$ 2,250.00	\$ 2,250.00
16	175	LF	24" RCPP PRINCIPAL SPILLWAY		176	\$ 550.00	\$ 96,800.00	\$ 96,800.00
17	2	EA	PRINCIPAL SPILLWAY PIPE SUPPORTS		2	\$ 4,000.00	\$ 8,000.00	\$ 8,000.00
18	23	CY	STRUCTURAL CONCRETE (CLASS 4000)		16	\$ 2,150.00	\$ 34,400.00	\$ 34,400.00
19	4465	LB	REINFORCING STEEL	\$ 1,100.00	3000	\$ 2.50	\$ 7,500.00	\$ 8,600.00
20	1	LS	METAL FABRICATION	\$ 6,063.00	0	\$ 11,000.00	\$ -	\$ 6,063.00
21	3	EA	SHEETPILE HEADWALL		3	\$ 1,700.00	\$ 5,100.00	\$ 5,100.00
22	24	LF	18" CCP LOW STAGE INLET PIPE		0	\$ 75.00	\$ -	\$ -
23	1	EA	18" CONCRETE TRASH RACK		0	\$ 3,100.00	\$ -	\$ -
24	63	LF	12" PVC DRAWDOWN PIPE		58	\$ 60.00	\$ 3,480.00	\$ 3,480.00
25	1	EA	12" BAR TRASH RACK		1	\$ 400.00	\$ 400.00	\$ 400.00
26	1	EA	12" LINE GATE		1	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
27	1065	LF	FENCE REMOVAL(ADD ENGINEER)		1065	\$ 1.00	\$ 1,065.00	\$ 1,065.00
28	1170	LF	FENCE PLACEMENT(ADD ENGINEER)		0	\$ 10.00	\$ -	\$ -
29		EA	GATE		0		\$ -	\$ -
30	2	EA	BRASS CAP MONUMENTS		0	\$ 1,300.00	\$ -	\$ -
31	18.4	AC	SEEDING		0	\$ 2,400.00	\$ -	\$ -
32	3735	LF	WATTLES		0	\$ 4.00	\$ -	\$ -
33	3	EA	PERMANENT PIEZOMETER(W/ BOLLARDS)		0	\$ 8,000.00	\$ -	\$ -
34	4	EA	SETTLEMENT PLATE		4	\$ 1,800.00	\$ 7,200.00	\$ 7,200.00
35	1402	LF	TYPE B DIVERSION		0	\$ 2.50	\$ -	\$ -
36	1500	LF	DRAIN TILE REMOVAL (ADB ENGINEER)		0	\$ 2.60	\$ -	\$ -
37	100	LF	DRAIN TILE PLACEMENT(ADB ENGINEER)		0	\$ 10.00	\$ -	\$ -
39	1	LS	QUALITY CNTROL INSPECTION		0.5	\$ 6,400.00	\$ 3,200.00	\$ 3,200.00
40	150	SY	GEOTEXTILE FILTER FABRIC		0	\$ 10.00	\$ -	\$ -
TOTAL 27				\$ 22,211.00			\$ 1,198,330.50	\$ 1,220,541.50

Wahoo Creek Dams 26A, 26B and 27
Prague, NE
Olsson Project # 018-34230

General Information:

LPNNRD Project Manager:	Sean Elliot, LPNNRD
Project Engineer:	Dan Lightbody, Olsson
Construction Management & Inspection:	Isaac Miesbach, Brian Jueneman, Olsson
Contractor's Projected Final Completion Date:	September 25, 2026
Contract Final Completion Date:	October 1, 2026
Contract Completion by Amount Paid:	51%

Summary of Activity:

Site 26A:

Site 26B:

This week TCI started the week by installing the PZ22 sheet pile headwalls on Site 26B for the principal spillway seepage protection filter and the foundation drain outfalls. Shanahan spent the week placing fill in the embankment footprint in order to backfill the previously excavated core trench on the west side of the existing creek channel and build up to the top grade of the foundation drains. Shanahan used scrapers to haul fill from borrow area #1 and place it in the embankment footprint starting in the core trench and moving to the foundation drain area. They then used their motor grader to evenly spread the placed fill and compacted it with their sheepsfoot dozer. Shanahan continued until Thursday when snowfall and cold weather halted progress onsite.

Site 27:

Items of Note:

Field and Acceptance Testing:

Field compaction testing was conducted during backfill operations. Testing reports and break reports will be provided when available.

1 Week Look-Ahead:

Weather permitting Shanahan will start working on the installation of foundation drains on Site 26B.

Wahoo Creek Dams 26A, 26B and 27
Prague, NE
Olsson Project # 018-34230

Project Name: Wahoo Creek Dams	Site Location: Prague, NE	Project No. 018-34230
<p>Direction Photo taken: West</p> <p>Description: The PZ22 sheet pile headwalls after installation and pipe slot fitment by TCI on Site 26B.</p>	 A photograph showing a construction site with a body of water in the foreground. A large pile of grey rocks is in the middle ground, and several concrete sheet pile headwalls are visible. In the background, there are yellow excavators and a dirt embankment under a cloudy sky.	
<p>Direction Photo taken: Northwest</p> <p>Description: Shanahan placing fill into the embankment footprint on Site 26B with one of their scrapers.</p>	 A photograph showing a large dirt embankment under construction. A yellow scraper is in the middle ground, and a yellow excavator is on the right. The ground is dark brown and uneven. There are several pink survey flags in the foreground. The sky is overcast.	

Wahoo Creek Dams 26A, 26B and 27
Prague, NE
Olsson Project # 018-34230

Project Name: Wahoo Creek Dams	Site Location: Prague, NE	Project No. 018-34230
<p>Direction Photo taken: Southwest</p> <p>Description: Shanahan's backfilled core trench on the west side of existing creek channel on Site 26B.</p>		
<p>Direction Photo taken: Southeast</p> <p>Description: The pipe supports on Site 26B after final backfilling efforts by TCI after installation last week.</p>		



www.mwaeng.com

Mainelli Wagner & Associates, Inc.

6920 Van Dom Street, Lincoln, NE 68506 Phone: (402) 421-1717 Fax: (402) 421-6061

March 9, 2026

Mr. Eric Gottschalk
Lower Platte North Natural Resources District
1616 County Road 17
Wahoo, NE 68066-0126

Subject: Saunders County, Morse Bluff Dike Project Invoice
Section 13-T17N-R5E & Section 18-T17N-R6E
December 2025 – January 2026

Survey preparation, jedi information request: \$ 1,615.00

Amount due this Invoice: \$ 1,615.00

If you need anything else, please feel free to call at any time.

Thank you,

A handwritten signature in blue ink, appearing to read 'Mark D. Mainelli', is written over the 'Thank you,' text.

Mark D. Mainelli, P.E.









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Document G701[®] – 2017

Change Order

PROJECT: *(Name and address)*

Lower Platte North - Natural Resources
District Office Building at Lake Wanhoo
Wahoo, Nebraska
Lower Platte North - NRD - Lake
Wanhoo Wahoo, Nebraska

CONTRACT INFORMATION:

Contract For: General Construction

Date: April 09, 2024

CHANGE ORDER INFORMATION:

Change Order Number: 005

Date: February 26, 2026

OWNER: *(Name and address)*

Lower Platte North - NRD
511 Commercial Park Road, P.O. Box 126
Wahoo, NE 68066

ARCHITECT: *(Name and address)*

JEO Architecture, Inc.
2700 Fletcher Avenue
Lincoln, Nebraska 68504-1113

CONTRACTOR: *(Name and address)*

Scheele-Kayton Construction
5900 S. 58th, Suite D
Lincoln, NE 68516

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Item No. 1

To remove the requirement to provide and install building signage on the south exterior elevation.
Signage was not approved by the City of Wahoo.
The cost change to the Contract will be a DEDUCT of: \$8,782.00
(Refer to the attached Change Request #018 from Scheel-Kayton Construction dated November 4, 2025.)

Item No. 2

To provide the following changes.

- A. Door Hardware: Change (6) exit trims from storeroom to classroom.
- B. Electrical: Added garbage disposal outlet in Breakroom #014.
- C. Electrical: Added fridge outlet in GM Office.
- D. Electrical: Relocating the Boardroom #114 switch.

The cost change to the Contract will be a ADD of: \$7,436.00
(Refer to the attached Change Request #019 from Scheel-Kayton Construction dated August 21, 2025.)

Item No. 3

To return the unused portion of the \$36,056.00 testing allowance back to the Owner.
The cost change to the Contract will be a DEDUCT of: \$1,659.50
(Refer to the attached invoices from Thiele Geotech, Inc.)

The TOTAL cost of this change order will be a DEDUCT of: \$3,005.50

The original Contract Sum was	\$ 5,519,000.00
The net change by previously authorized Change Orders	\$ -746,174.00
The Contract Sum prior to this Change Order was	\$ 4,772,826.00
The Contract Sum will be decreased by this Change Order in the amount of	\$ 3,005.50
The new Contract Sum including this Change Order will be	\$ 4,769,820.50

The Contract Time will be unchanged by Zero (0) days.
The new date of Substantial Completion will be

Lower Platte North NRD

Bills Pending

March 9, 2026

Vendor	Description	Balance
Adam Brockmann	Cell Phone Reimbursement	\$ 45.00
Aflac	Employee Benefits	\$ 259.10
All Flags etc., Inc.	NRD Logo Flags	\$ 420.93
Andrew Tonnies	Baggage/Parking NACD Meeting	\$ 115.00
Aurora Alvarez	Cell Phone Reimbursement	\$ 45.00
Benjamin Klug	Nitrogen Reduction	\$ 2,325.00
Bobcat of Omaha	Equipment Upkeep	\$ 284.34
Bomgaars	Ed. Bldg./O&M/Wanahoo/Ed Outreach	\$ 256.49
Brandon Beethe	Cell Phone Reimbursement	\$ 45.00
Brazada Farm LLC	Nitrogen Reduction	\$ 2,246.00
Bromm, Lindahl, ETAL	Retainer/General/Wahoo Creek/Amphitheater	\$ 4,279.50
Butler Public Power	Utilities Expense	\$ 864.08
Century Business	Maintenance Agreement Copiers	\$ 110.51
Column Software, PBC	Public Notice	\$ 72.32
County Court of Saunders County	Wahoo Creek Easement	\$ 350,957.00
Craig Jelinek	Refund on Trees	\$ 507.94
Cuda's Auto, Inc.	Truck Repairs	\$ 485.00
Daryl Andersen	Cell Phone Reimbursement	\$ 45.00
DAS State Acctg - Central Finance OCIO	Cell Phone Expense	\$ 415.30
David A Moore	Cell Phone Reimbursement	\$ 45.00
David City Utilities	Bruno Water Purchase	\$ 1,656.35
David Sobota	Nitrogen Reduction	\$ 2,220.00
David W Saalfeld	Washington DC Airline Ticket	\$ 385.80
Diode Technologies	Software for Security Cameras	\$ 1,113.00
Diode Technologies	Open Path NRD/Ed Bldg.	\$ 99.58
Eric Gottschalk	Cell Phone Reimbursement	\$ 45.00
Fremont Sanitation	NRD/Wanahoo Garbage	\$ 357.80
Google	Gmail Service	\$ 580.80
Hajek Repair & Performance LLC	Bob Cat Repairs	\$ 1,027.61
Hancock Construction	Tree Cooler Construction	\$ 11,800.00
HBE LLP	Professional Service Accounting	\$ 8,085.00
HDR Engineering Inc.	Cottonwood 21-A	\$ 712.45
Helm Connected, LLC	Computer Consultant	\$ 2,363.96
Hergert Oil Company	Fuel Expense	\$ 656.73
Hill and Valley Farms INC	Nitrogen Reduction	\$ 1,500.00
Humphrey Democrat	Viaduct Inserts	\$ 250.00
Intermedia	Local Phone Fees	\$ 154.45
Jackson Services Inc.	Mat C leaning Service	\$ 106.68
Jacob Maslonka	Cell Phone Reimbursement	\$ 45.00
Jake Pittman	Cell Phone Reimbursement	\$ 45.00
Jansa Earthworks	Rock for Trails and Jetties at Wanahoo	\$ 88,237.40
Jason Swanson	Nitrogen Reduction	\$ 2,100.00
JEO Consulting Group, Inc.	NRD Office	\$ 771.25
Jill Breunig	Cell Phone Reimbursement	\$ 45.00

Lower Platte North NRD

Bills Pending

March 9, 2026

John Deere Financial	Equipment Upkeep/Czechland/Wanahoo	\$ 1,683.80
Jonathon Sobota	Nitrogen Reduction	\$ 468.00
Joseph Birkel	Nitrogen Reduction	\$ 3,534.00
Karen Henrichson	Cell Phone Reimbursement	\$ 45.00
Kathleen Leimsen (KaBaPaDa Farm)	Flow Meter Cost-Share	\$ 1,000.00
Kenneth Pestal	Wahoo Creek Easement	\$ 700.00
Kim Homes	Ed Building Cleaning	\$ 150.00
KTIC	Radio Ads	\$ 724.00
Lacey Sabatka	Cell Phone Reimbursement	\$ 45.00
Lanny Schmid	Nitrogen Reduction	\$ 3,750.00
Limbach Electric	Czechland Power Monitor	\$ 630.00
Lincoln Journal Star	Viaduct Inserts	\$ 1,250.00
Longitude 103, Inc.	Annual Subscription	\$ 17,500.00
Lukas Steinkruger	Nitrogen Reduction	\$ 2,982.00
Mainelli Wagner & Associates	Morse Bluff Project	\$ 1,615.00
Midwest Laboratories, Inc	GW Quality	\$ 65.74
Nancy Killham	Flow Meter Cost-Share	\$ 2,000.00
NARD Risk Pool Association	Employee Benefits	\$ 828.44
NARD Risk Pool Association	Employee Benefits	\$ 36,189.16
Ne Department of Revenue	Wanahoo Lodging Tax	\$ 581.32
Nebraska Public Health Environmental Lab	Colon Testing	\$ 15.00
Nebraska's Natural Resource District	Registration Saalfeld Washington DC	\$ 515.00
North Bend Eagle	Viaduct Inserts	\$ 110.00
Olsson Associates	Monitoring Wanahoo Dam	\$ 6,743.00
Omnify	Employee Benefits	\$ 20.00
One Call Concepts, Inc	One Call Expense	\$ 2.85
Otte Oil & Propane	Fuel Expense	\$ 2,790.23
Papio-Missouri River NRD	Water Strategies	\$ 4,800.00
Pitney Bowes Purchase Power	Postage Expense	\$ 1,009.75
Quill.com	Post-its and First Aid Kit Supplies	\$ 86.33
Robert Kluck	Flow Meter Cost-Share	\$ 11,000.00
Ronald Henggeler	Nitrogen Reduction	\$ 924.00
Ryan & Dean Preister	Nitrogen Reduction	\$ 4,356.00
Ryan Chapman	Cell Phone Reimbursement	\$ 45.00
Ryan Engel	Hotel/Registration/Baggage/Uber NACD Meeting	\$ 2,084.26
Scheele-Kayton Construction LLC	New Office Construction	\$ 26,558.20
Scheele-Kayton Construction LLC	New Office Construction	\$ 215,192.23
Schutt Electrical and Contracting, LLC	Tree Cooler Electrical	\$ 2,433.14
Scott Cernin	Nitrogen Reduction	\$ 1,200.00
Sean Elliott	Cell Phone Reimbursement	\$ 45.00
Sean O'Brien	Cell Phone Reimbursement	\$ 45.00
Simons Home Store	Fuel Barrel Supplies	\$ 8.58
Simons Home Store	Operation and Maintenance	\$ 7.99
Spheros Environmental	GWMP Revisions	\$ 4,115.50
Sydney Abbott	Cell Phone Reimbursement	\$ 45.00

Lower Platte North NRD

Bills Pending

March 9, 2026

Tech Masters	Refrigeration for Walkin Cooler	\$ 14,423.80
Thomas Fichthl	Flow Meter Cost-Share	\$ 4,000.00
Dr. Thomas McKnight	Airline Ticket Washington DC	\$ 452.29
Thompson Construction, Inc.	Wahoo Creek Construction	\$ 223,621.64
Travis Runge	Nitrogen Reduction	\$ 4,622.00
Ty's Outdoor Power & Service	New Chain Saw	\$ 850.15
UBT	Bi-Weekly Payroll 2/13/26	\$ 49,985.89
UBT	Bi-Weekly Payroll 2/27/26	\$ 49,021.40
UBT - VISA	Dir/Per Mtg/Equip Upkeep/Software	\$ 4,066.51
Union Bank	Bank Fees	\$ 90.76
Upper Clear Creek LLC	Nitrogen Reduction	\$ 5,739.00
Wahoo Auto Parts	Air Filter for Colorado	\$ 15.80
Wahoo Metal Products & Supply, Inc.	Equipment Upkeep	\$ 60.00
Wahoo Utilities	Colon Water Purchase/Utilities Expense	\$ 2,952.40
Wells Fargo Financial Leasing, Inc.	Copier Lease Payment	\$ 439.00
William Klug	Nitrogen Reduction	\$ 4,200.00
Wolfe Ranch LLC	Nitrogen Reduction	\$ 1,920.00
Grand Total		\$1,214,536.53

Consent Agenda

March 9, 2026

- 5. Approval of Minutes
- 6.A.3.a. Director's Absences
- 6.A.6.a. Approval of Financial Statements
- 6.A.6.b. Approval Manager Time and Expense Sheets
- 6.B.6.a.4. Nebraska Public Media
- 6.C.3.b.1. Phase Area Update
- 6.C.3.c. New Monitoring Wells
- 8. Authorize General Manager to approve and then treasurer to pay monthly recurring expenses pursuant to April 11, 2011 board policy.