

LITTLE BLUE NATURAL RESOURCES DISTRICT

FINANCIAL ACTIVITY SUMMARY -DECEMBER 2025

Checkbook Balance 12/1/2025

\$226,683.07

Monthly Receipts

Flags	\$	31.84
Grass Drill	\$	480.00
Well Permits/Transfers	\$	-
Groundwater Sales & Service	\$	11,483.73
Chemigation Equipment	\$	-
Trees	\$	1,203.25
Chemigation Permits	\$	-
Irrigation Management	\$	-
Recreation Areas	\$	300.00
Miscellaneous	\$	99.12
Sales Tax collected	\$	75.65
Taxes Withdrawn ** (details below)	\$	6,852.68
PWS Grant Revenue	\$	10,000.00
ACH: CFC Claim Deposit	\$	-
ACH: State of NE	\$	-
ACH: State of NE	\$	-
ACH: State of NE - Buffer Strip	\$	-
Cornerstone Bank - Transfer from Savings	\$	100,000.00
Water Project Transfers: Reimbursements	\$	3,442.43
Other Transfers		

Total Receipts

\$133,968.70

Monthly Disbursements

Less Total Investments for the month:	\$0.00
Less Cornerstone Bank - Transfer To Savings	\$0.00
Less Check/Cash Withdrawal	\$0.00
Less Prior Month A/P and Sales Tax Paid in November (net of voided A/P)	(\$82,468.60)
Less Monthly Expenditures and Current A/P	(\$192,988.44)

Total Disbursements

(\$275,457.04)

Checkbook Balance less A/P 12/31/2025

\$85,194.73

MONEY MARKET CERTIFICATES & CERTIFICATES OF DEPOSIT

	<u>Institution & Term</u>	<u>Due Date</u>	<u>Rate</u>	<u>Value</u>
MM	Cornerstone Bank		1.88%	\$1,005,553.02
CD	Heartland Bank		4.22%	\$275,191.76
			Fund Sub-Total	\$1,280,744.78

Funds Designated for Sinking funds:

Project O & M	\$109,485.39
Project Sinking Fund	\$428,324.88
Adams County Bridges	\$83,370.24

Less Sinking Funds: **\$621,180.51**

Funds Available for Cash flow purposes

\$659,564.27

<u>Taxes Withdrawn ** November County Taxes</u>			<u>\$6,852.68</u>
<i>Adams</i>	<i>\$2,771.02</i>	<i>Nuckolls</i>	<i>\$364.87</i>
<i>Clay</i>	<i>\$540.84</i>	<i>Thayer</i>	<i>\$447.32</i>
<i>Fillmore</i>	<i>\$20.43</i>	<i>Webster</i>	<i>\$1,727.78</i>
<i>Jefferson</i>	<i>\$980.42</i>		

LBNRD**Preliminary Expense Actual vs Budget**

Fiscal Year to Date

As of Date:

12/31/2025

	Fiscal Year to Date December 31, 2025	Budget Year Ending June 30, 2026	Budget \$ Remaining June 30, 2026	Budget % Used June 30, 2026
Personnel - Salaries				
Clerical Salaries	\$ 70,184.76	\$ 207,948.00	\$ 137,763.24	33.75 %
Salaries-Administrative	73,802.25	290,839.00	217,036.75	25.38 %
Manager Salary	55,715.48	0.00	(55,715.48)	0.00 %
Water Resource Technician 1	20,200.00	465,550.00	445,350.00	4.34 %
Media/Communications	21,590.20	0.00	(21,590.20)	0.00 %
NRCS Technicians	16,242.40	0.00	(16,242.40)	0.00 %
Operations Supervisor	24,132.80	0.00	(24,132.80)	0.00 %
Projects Manager	40,169.85	0.00	(40,169.85)	0.00 %
Database Specialist	25,750.18	0.00	(25,750.18)	0.00 %
Natural Resources Technician	18,095.83	0.00	(18,095.83)	0.00 %
Salaries-Maint & Const.	2,315.44	17,500.00	15,184.56	13.23 %
Rec Area Salaries	28,703.50	0.00	(28,703.50)	0.00 %
Reimbursement To Nrd'S	0.00	50,624.00	50,624.00	0.00 %
Total Personnel - Salaries	\$ 396,902.69	\$ 1,032,461.00	\$ 635,558.31	38.44 %
Personnel - Taxes and Benefits				
Employee Insurance	\$ 111,021.14	\$ 235,000.00	\$ 123,978.86	47.24 %
Employee Family Insurance	25,432.14	47,000.00	21,567.86	54.11 %
Employee Retirement	51,129.53	58,000.00	1,513.10	88.15 %
Payroll Taxes	27,069.26	75,209.00	48,139.74	35.99 %
Leave Payout Pool	0.00	55,000.00	55,000.00	0.00 %
Total Personnel - Taxes and Benefits	\$ 214,652.07	\$ 470,209.00	\$ 250,199.56	45.65 %
Personnel - Expenses				
Expenses-Personnel	\$ 745.26	\$ 8,500.00	\$ 7,754.74	8.77 %
Executive Services	0.00	1,000.00	1,000.00	0.00 %
Training/Conference/Workshop	7,984.29	13,000.00	5,015.71	61.42 %
NRD Wear	(363.12)	2,500.00	2,863.12	(14.52) %
Total Personnel - Expenses	\$ 8,366.43	\$ 25,000.00	\$ 16,633.57	33.47 %
Directors Expense and Per Diem				
Director's Expenses	\$ 1,945.14	\$ 17,000.00	\$ 15,054.86	11.44 %
Director's Per Diem	3,010.00	17,000.00	13,990.00	17.71 %
Total Directors Expense and Per Diem	\$ 4,955.14	\$ 34,000.00	\$ 29,044.86	14.57 %
Operating Expense				
Dues & Membership	\$ 39,117.56	\$ 39,976.00	\$ 858.44	97.85 %
Fees & Licenses	20.00	7,400.00	7,380.00	0.27 %
Government Crime Policy	0.00	200.00	(1,075.00)	0.00 %
Insurance - General	50,391.00	42,000.00	(8,391.00)	119.98 %
Work Comp Insurance	7,766.00	16,500.00	8,734.00	47.07 %
Interest Paid	32.71	0.00	(32.71)	0.00 %
Legal Notice & Advertising	1,065.34	5,500.00	4,434.66	19.37 %
Miscellaneous Expense	141.65	1,000.00	858.35	14.17 %
Total Operating Expense	\$ 98,534.26	\$ 112,576.00	\$ 12,766.74	87.53 %

Office Expense				
Office Supplies	\$ 3,234.10	\$ 6,500.00	\$ 3,250.90	49.76 %
Postage	5,405.89	10,000.00	4,594.11	54.06 %
Meeting Room Rent	780.00	0.00	(780.00)	0.00 %
Web Page Service Charge	134.65	210.00	75.35	64.12 %
Telephone	4,282.71	9,000.00	4,717.29	47.59 %
Utilities	5,083.36	16,000.00	10,626.64	31.77 %
Office Equip -Leases	5,360.18	12,500.00	7,139.82	42.88 %
Office Equip - Prgms/Accessor	1,115.62	8,500.00	6,134.38	13.12 %
Office Equip - Miscellaneous	30.06	2,500.00	2,469.94	1.20 %
Office Equip-Purchases	0.00	15,000.00	15,000.00	0.00 %
Office Equip Maintenance	222.00	500.00	278.00	44.40 %
Office Furnishings	54.66	4,000.00	3,945.34	1.37 %
Total Office Expense	\$ 25,703.23	\$ 84,710.00	\$ 57,451.77	30.34 %
Professional Expense				
Audit	\$ 0.00	\$ 10,000.00	\$ 10,000.00	0.00 %
Legal Counsel	28,699.32	15,000.00	(13,699.32)	191.33 %
Consulting Fees	80,516.50	20,000.00	(60,516.50)	402.58 %
Accounting Services	36,277.95	72,000.00	29,797.05	50.39 %
Computer Database	1,122.52	13,470.00	12,347.48	8.33 %
Total Professional Expense	\$ 146,616.29	\$ 130,470.00	\$ (22,071.29)	112.38 %
Ops & Maintenance				
Vehicle Expense	\$ 13,714.59	\$ 35,000.00	\$ 20,957.13	39.18 %
Shop Supplies & Maintenance	86.77	0.00	(86.77)	0.00 %
General Maintenance	54.75	10,000.00	9,945.25	0.55 %
Equipment Maintenance	504.86	7,500.00	6,995.14	6.73 %
Recreation Area Maintenance	10,635.09	83,000.00	72,364.91	12.81 %
Observation Well Maintenance	2,491.96	10,000.00	7,508.04	24.92 %
Shop & Field Tools	625.97	2,500.00	1,874.03	25.04 %
Stream Gage Maintenance	11,340.00	22,000.00	10,660.00	51.55 %
Dam Maintenance	0.00	75,000.00	75,000.00	0.00 %
Meter Maintenance	21,367.80	130,000.00	108,299.20	16.44 %
Meter Repair Cost Share	27,160.52	0.00	(27,436.02)	0.00 %
Meter Contract Inspections	0.00	7,500.00	7,500.00	0.00 %
Meter Placement Cost Share	5,637.62	5,000.00	(637.62)	112.75 %
Flags Purchsed	0.00	400.00	400.00	0.00 %
Tractor & Equipment Rent	0.00	1,000.00	1,000.00	0.00 %
Autos / Trucks / Tractor	0.00	40,000.00	40,000.00	0.00 %
Total Ops & Maintenance	\$ 93,619.93	\$ 428,900.00	\$ 334,343.29	21.83 %
Building Expense				
Building Maintenance	\$ 657.11	\$ 5,000.00	\$ 4,342.89	13.14 %
Office Maint. Supplies	0.00	1,800.00	1,800.00	0.00 %
Total Building Expense	\$ 657.11	\$ 6,800.00	\$ 6,142.89	9.66 %
Development on Holdings				
Prairie Lake Rec. Develop	\$ 48,900.00	\$ 106,500.00	\$ 57,600.00	45.92 %
Lone Star Rec. Development	0.00	5,000.00	5,000.00	0.00 %
Building Renovation	0.00	5,000.00	5,000.00	0.00 %
Total Development on Holdings	\$ 48,900.00	\$ 116,500.00	\$ 67,600.00	41.97 %
Taxes				
Other Taxes (Land/Use/Property)	\$ 1,708.28	\$ 1,200.00	\$ (508.28)	142.36 %

Rec Area Sales Tax	0.00	4,750.00	4,750.00	0.00 %
Total Taxes	\$ 1,708.28	\$ 5,950.00	\$ 4,241.72	28.71 %
Research & Education				
Youth Scholarship/4-H/FFA	\$ 2,500.00	\$ 9,900.00	\$ 7,400.00	25.25 %
Water/Earth Jamboree	610.85	0.00	(610.85)	0.00 %
Manuals/Plans/Maps/Printing	702.00	23,600.00	22,898.00	2.97 %
Contest/Promo Programs	0.00	11,100.00	11,100.00	0.00 %
Outreach Opportunities	33.60	0.00	(33.60)	0.00 %
Radio Spots	432.00	0.00	(432.00)	0.00 %
Education Equipment	0.00	1,500.00	1,500.00	0.00 %
Directors Tour	0.00	4,800.00	4,800.00	0.00 %
Nerain Material	472.00	750.00	278.00	62.93 %
Total Research Education	\$ 4,750.45	\$ 51,650.00	\$ 46,899.55	9.20 %
Water Management				
Irrigation Monitoring Equipment	\$ 0.00	\$ 5,000.00	\$ 5,000.00	0.00 %
Water Analysis	4,738.00	7,200.00	2,300.32	65.81 %
Informational Meetings	0.00	1,000.00	1,000.00	0.00 %
Water Quality Miscellaneo	0.00	2,000.00	2,000.00	0.00 %
Well Meter Upgrade Cost Share	120,060.96	50,000.00	(70,060.96)	240.12 %
Well Abandonment	4,726.77	10,000.00	5,273.23	47.27 %
DWEE Q Meter	0.00	200,000.00	200,000.00	0.00 %
NET Water Meter	0.00	150,000.00	150,000.00	0.00 %
Water Quality Program - C/S	17,500.00	60,000.00	39,466.40	29.17 %
Chemigation Equipment Purchase	1,669.19	1,000.00	(669.19)	166.92 %
Repayment To Deq (Chemig)	0.00	5,500.00	5,500.00	0.00 %
Total Water Management	\$ 148,694.92	\$ 491,700.00	\$ 339,809.80	30.24 %
Programs & Projects				
32 Mile Kenesaw Watershed Proj	\$ 7,500.00	\$ 320,974.00	\$ 313,474.00	2.34 %
Prairie Lake Watershed Update	1,350.00	2,000.00	650.00	67.50 %
Electronic/Tire/HHW Recycling	23,735.70	356,978.00	333,242.30	6.65 %
Big Sandy NWQI	15,585.71	40,505.00	19,636.53	38.48 %
Land Treatment	30,570.31	205,000.00	174,429.69	14.91 %
Municipal Water Assistance	0.00	15,000.00	15,000.00	0.00 %
Nitrogen Reduction Incentive Act	0.00	192,760.00	192,760.00	0.00 %
Trees & Tree Supplies Purchase	0.00	16,000.00	16,000.00	0.00 %
Buffer Strip Program	29,062.66	60,000.00	28,304.84	48.44 %
Partners For Wildlife Payments	432.40	0.00	(432.40)	0.00 %
Total Programs & Projects	\$ 108,236.78	\$ 1,209,217.00	\$ 1,093,064.96	8.95 %

**LITTLE BLUE NRD
EXPENDITURES**

Date	Vendor Name	Invoice Number	Amount	Account
11/26/2025	Aflac	112625	\$ 506.86	41500 - Employee Insurance
12/26/2025	Aflac	484061	\$ 506.86	41500 - Employee Insurance
12/17/2025	Austin Tatro	25-BS-06	\$ 938.99	44100 - Big Sandy NWQI
12/11/2025	Black Hills Energy	5924 4988 83 12112025	\$ 323.99	45300 - Utilities
12/19/2025	Bradley W. Heinrichs	3363-25	\$ 500.00	44107 - Well Abandonment
12/04/2025	Brock Tatro	25-BS-05	\$ 244.22	44100 - Big Sandy NWQI
01/05/2026	Bruce Houchin	25-BS-13	\$ 552.93	44100 - Big Sandy NWQI
12/29/2025	Burton Enterprises L.L.C.	45300	\$ 19.00	45300 - Utilities
10/31/2025	BWJ Law Group	10059	\$ 184.00	43903 - Legal Counsel
10/31/2025	BWJ Law Group	10060	\$ 1,262.20	43903 - Legal Counsel
12/30/2025	BWJ Law Group	10160	\$ 604.00	43903 - Legal Counsel
12/17/2025	Clint R Werner	25-BS-17	\$ 228.81	44100 - Big Sandy NWQI
01/08/2026	CNA Surety	Bond #72234577	\$ 1,275.00	42300 - Government Crime Policy
12/04/2025	Corey Bill Hudson	25-BS-09	\$ 639.25	44100 - Big Sandy NWQI
11/26/2025	Cornerstone Bank	11262025	\$ 30.00	43200 - Miscellaneous Expense
12/03/2025	Davenport Building Supply	208978	\$ 19.98	44706 - Recreation Area Maintenance
12/08/2025	Davenport Building Supply	209041	\$ 17.98	44720 - Meter Maintenance
12/12/2025	Davenport Building Supply	209105	\$ 17.98	44720 - Meter Maintenance
12/04/2025	Double E Land & Cattle Inc.	25-BS-26	\$ 893.78	44100 - Big Sandy NWQI
01/05/2026	Double E Land & Cattle Inc.	26-BS-15	\$ 599.18	44100 - Big Sandy NWQI
12/11/2025	Eakes Office Solutions	9250358-0	\$ 171.32	43300 - Office Supplies
12/01/2025	Elting 1950	3366-25	\$ 500.00	44107 - Well Abandonment
12/11/2025	Frahm Brothers	26-WQ-09	\$ 2,000.00	44116 - Water Quality Program - C/S
12/14/2025	Galaway's Garage	3978	\$ 579.37	40500 - Vehicle Expense
01/05/2026	Gary A Muehling	25-BS-11	\$ 2,000.00	44100 - Big Sandy NWQI
12/31/2025	Gary Shay	52177	\$ 48,900.00	46404 - Prairie Lake Rec. Develop
12/08/2025	GeoTech	IN00818929	\$ 2,088.17	44707 - Observation Well Maintenance
12/04/2025	Gina Hudson	25-BS-09	\$ 639.25	44100 - Big Sandy NWQI
01/05/2026	Gordon Watts	26-WQ-02	\$ 1,033.60	44116 - Water Quality Program - C/S
01/05/2026	Gordon Watts	26-WQ-01	\$ 2,000.00	44116 - Water Quality Program - C/S
12/15/2025	GPM Enterprises Inc.	12569	\$ 275.50	44720 - Meter Maintenance
12/17/2025	GPM Enterprises Inc.	12575	\$ 4,833.60	44721 - Meter Repair Cost Share
01/02/2026	GPM Enterprises Inc.	12609	\$ 333.00	44720 - Meter Maintenance
01/06/2026	GPM Enterprises Inc.	12619	\$ 275.50	44721 - Meter Repair Cost Share
01/02/2026	Hach Company	14814144	\$ 161.68	42114 - Water Analysis
12/04/2025	Hansmire Inc	25-LB-26	\$ 5,522.14	44103 - Land Treatment
01/01/2026	HBE LLP	INV233725	\$ 5,925.00	43905 - Accounting Services
01/05/2026	Kent Norder	25-BS-14	\$ 1,632.82	44100 - Big Sandy NWQI
12/17/2025	KJH Farms LLC	25-BS-02	\$ 763.34	44100 - Big Sandy NWQI
12/04/2025	Midwest Connect	809521	\$ 284.00	43300 - Office Supplies
01/05/2026	NARD Risk Pool FSA	01052026	\$ 185.00	22200 - Flexible Spending Account
01/05/2026	Nationwide	01052026	\$ 10,698.55	20505/41600 Retirements
12/29/2025	Nutrien Ag Solutions, Inc.	58365465	\$ 1,312.94	40500 - Vehicle Expense
01/08/2026	Nutrien Ag Solutions, Inc.	58382258	\$ 328.28	40500 - Vehicle Expense
11/30/2025	Omnify	113025	\$ 12.00	43200 - Miscellaneous Expense
12/15/2025	Perennial Public Power District	136761800 12152025	\$ 79.35	44706 - Recreation Area Maintenance
11/20/2025	Quadient Finance USA	DAVENPORT00000030217499	\$ 749.78	43700 - Postage
01/07/2026	redthread	LB 7	\$ 1,250.00	47201 - Office Equip - Prgms/Accessor
12/22/2025	Rick Hinrichs	26-WQ-05	\$ 1,000.00	44116 - Water Quality Program - C/S
12/22/2025	RLH Farms	26-WQ-13	\$ 1,000.00	44116 - Water Quality Program - C/S
01/07/2026	Roger Wright	Jan Buffer Strip	\$ 2,632.50	46908 - Buffer Strip Program
01/01/2026	Segra	SI-26-002107	\$ 290.00	45300 - Utilities
12/09/2025	South Central Public Power District	5616001 12092025	\$ 186.86	44706 - Recreation Area Maintenance
12/31/2025	Southern Public Power District	7488001 12312025	\$ 24.00	44706 - Recreation Area Maintenance
12/31/2025	Southern Public Power District	7488002 12312025	\$ 270.49	44706 - Recreation Area Maintenance
12/03/2025	The Fairbury Journal-News	218960	\$ 4.75	43100 - Legal Notice & Advertising
12/17/2025	The Fairbury Journal-News	219164	\$ 24.94	43100 - Legal Notice & Advertising
12/31/2025	The Fairbury Journal-News	219246	\$ 4.75	43100 - Legal Notice & Advertising
11/30/2025	The Hastings Tribune	300160287	\$ 42.55	43100 - Legal Notice & Advertising
12/31/2025	The Hastings Tribune	300160900	\$ 48.28	43100 - Legal Notice & Advertising
01/05/2026	Tim Else	26-BS-15	\$ 599.18	44100 - Big Sandy NWQI
01/05/2026	Tim Else	26-BS-14	\$ 497.83	44100 - Big Sandy NWQI
12/12/2025	Trailblazer Resource Conservation & Development Council	12122025	\$ 400.00	41300 - Dues & Membership
12/23/2025	Union Bank & Trust	12232025	\$ 5,830.95	See Credit Card Tab
09/28/2025	US Bank Equipment Finance	565274560	\$ 284.50	47200 - Office Equip -Leases
12/28/2025	US Bank Equipment Finance	570330266	\$ 677.40	47200 - Office Equip -Leases
12/25/2025	Verizon Business	6132001010	\$ 676.89	45200 - Telephone

**LITTLE BLUE NRD
EXPENDITURES**

12/30/2025	Village of Davenport	01-000-00330-00-1 12302025	\$ 390.50	45300 - Utilities
09/29/2025	Water Sciences Laboratory	WSL21482	\$ 12.50	42114 - Water Analysis
10/09/2025	Water Sciences Laboratory	WSL21483	\$ 19.00	42114 - Water Analysis
11/24/2025	Water Sciences Laboratory	WSL21510	\$ 12.50	42114 - Water Analysis
1/5/2026	ADP Payroll and Net Taxes		74,158.87	
			\$ 192,988.44	

Little Blue NRD Credit Card Log

December, 2025

Cardholder Name	Transaction ID	Transaction Date	Amount	GL Account #	Expense Category	Merchant Name	Merchant City
ALICIA EPPS	5643820987	12/19/2025	1666.32	43700	Certified Mail	USPS PO 3023550335	DAVENPORT
BRUCE DUX	5643820986	12/18/2025	46.75	50500	Auto Related	CASEYS #1193	FAIRBURY
BRUCE DUX	5642215979	12/17/2025	45.5	50500	Auto Related	CASEYS #1193	FAIRBURY
BRUCE DUX	5634755294	12/12/2025	41.75	50500	Auto Related	CASEYS #1193	FAIRBURY
BRUCE DUX	5630929596	12/9/2025	44.25	50500	Auto Related	CASEYS #1193	FAIRBURY
BRUCE DUX	5626438262	12/6/2025	46.5	50500	Auto Related	CASEYS #1193	FAIRBURY
BRUCE DUX	5621038560	12/2/2025	41.25	50500	Auto Related	CASEYS #1193	FAIRBURY
BRUCE DUX	5610354292	11/24/2025	50	50500	Auto Related	CASEYS #1193	FAIRBURY
BRUCE DUX	5610354293	11/25/2025	36.14	54801	Repairs	FAIRBURY WINNELSON CO	FAIRBURY
BRUCE DUX	5614510309	11/28/2025	52	50500	Auto Related	CASEYS #1193	FAIRBURY
JESSICA HEDGES	5644430608	12/20/2025	17.92	47201	Utilities	ZOOM.COM 888-799-9666	ZOOM.US
KATHLEEN BOYSEN	5608961449	11/24/2025	41.12	43300	Office Supplies	VISTAPRINT	866-207-4955
KATHLEEN BOYSEN	5622397453	12/4/2025	143.49	41300	Dues/Subscriptions	NDA AGNURSERY RENEW	402-4717810
LANDON GARDNER	5634757442	12/11/2025	18	40500	Auto Related	81 EXPRESS WASH	HEBRON
LANDON GARDNER	5632174101	12/10/2025	2	40500	Miscellaneous	THAYER CO NE MOTOR VEHIC	866-5392020
LANDON GARDNER	5632174102	12/10/2025	13.5	40500	Miscellaneous	THAYER CO NE MOTOR VEHIC	866-5392020
LANDON GARDNER	5624810373	12/4/2025	54.66	47205	Home Repair	MENARDS HASTINGS NE	HASTINGS
SARA SCHRAM	5648126993	12/22/2025	2100	41702	Conference/Training	NE ASSN OF RES DIST	NRDNET.ORG
SARA SCHRAM	5642673755	12/17/2025	857.02	46500	Taxes	ADAMS CO TREASURER	866-5392020
SARA SCHRAM	5642673756	12/18/2025	520	41700	Staff Christmas Party	TST* RW'S - DAVENPORT	DAVENPORT
SARA SCHRAM	5642673754	12/17/2025	20.14	46500	Taxes	ADAMS CO TREASURER SVC FE	866-5392020
SARA SCHRAM	5630911272	12/10/2025	29.17	47200	Utilities	GoToCom*GoToConnect	goto.com
SARA SCHRAM	5624811209	12/5/2025	9.95	45105	Computer Related	BINARY NET	clover.com
SCOTT NELSON	5609135618	11/24/2025	168.83	41702	Travel	COMFORT INNS	KEARNEY
SCOTT NELSON	5610354887	11/25/2025	168.83	41702	Travel	COMFORT INNS	KEARNEY

LITTLE BLUE PUBLIC WATER PROJECT
FINANCIAL ACTIVITY SUMMARY - DECEMBER 2025

Checkbook Balance 12-1-2025 **\$ 64,964.60**

Monthly Receipts

Water Customer Receipts	\$	28,671.91	
Customer Deposits	\$	450.00	
Hookup Revenue	\$	-	
Rent Income	\$	100.00	
Meter Repairs	\$	-	
Deductible Refund	\$	500.00	
ACH: Nebraska.g	\$	-	
Transfers from Savings	\$	-	
NRD Utility payments	\$	42.00	
Total Receipts			\$29,763.91

Monthly Disbursements

Less Total Investments for the month:	\$	-
Less Transfers to Savings	\$	-
Less Other Transfers (NRD reimbursements)	\$	(3,442.43)
Less Check/Cash Withdrawal	\$	-
Less Prior Month A/P and Sales Tax Paid in August	\$	(44,453.53)
Less Monthly Expenditures	\$	(14,863.21)

Total Disbursements for the month **\$ (62,759.17)**

Checkbook Balance less A/P 12/31/2025 **\$ 31,969.34**

MONEY MARKET CERTIFICATES OF DEPOSIT & CERTIFICATES OF DEPOSIT

	<u>Institution & Term</u>	<u>Activity</u>		<u>Value</u>
MM	Cornerstone Bank		1.20%	\$763,649.47

Funds Available for Cash flow purposes	\$763,649.47
Replacement & Extension Funds (minimum of \$43,300)	

Public Water Operating Expenses

Truck Expense	\$ 4,477.00	\$ 7,000.00	\$ 2,523.00	63.96 %
Employee Benefits	1,615.29	2,200.00	382.77	73.42 %
Fees & License	7,600.00	25,000.00	17,400.00	30.40 %
Insurance	0.00	7,700.00	7,700.00	0.00 %
Interest Expense	23,563.33	0.00	(23,563.33)	0.00 %
Legal Notice & Advertising	193.82	500.00	306.18	38.76 %
User Refunds	0.00	2,000.00	2,000.00	0.00 %
Office Supplies	117.65	3,000.00	2,872.35	3.92 %
Printing/Supplies	415.93	0.00	(415.93)	0.00 %
Member Dues	498.00	300.00	(198.00)	166.00 %
Payroll Taxes	1,282.30	2,800.00	1,517.70	45.80 %
Postage	798.21	0.00	(798.21)	0.00 %
Audit	0.00	2,500.00	2,500.00	0.00 %
Legal Services	13,177.90	15,000.00	1,822.10	87.85 %
Lab Fees	665.00	1,500.00	835.00	44.33 %
Engineering	16,470.00	200,000.00	183,530.00	8.24 %
Permits	7,480.00	0.00	(7,480.00)	0.00 %
Maintenance/Repairs	66,419.29	18,000.00	(48,419.29)	369.00 %
Supplies	9,100.94	14,000.00	4,899.06	65.01 %
Filing Fees	100.00	0.00	(100.00)	0.00 %
Rent	(500.00)	600.00	500.00	(83.33) %
Telephone	775.15	1,000.00	224.85	77.52 %
Electricity	6,726.76	20,000.00	13,273.24	33.63 %
Water	73,552.04	0.00	(73,552.04)	0.00 %
PWP Bookkeeper Salaries	5,004.76	12,000.00	6,995.24	41.71 %
Certification Training	0.00	1,000.00	1,000.00	0.00 %
PWP Salaries-Op Supervisor	13,174.40	28,000.00	14,825.60	47.05 %
NRD Management	18,000.00	14,186.00	(3,814.00)	126.89 %
Wage/Mileage Reimbursement	3,354.08	3,000.00	(354.08)	111.80 %
Miscellaneous Expense	0.00	500.00	500.00	0.00 %
Land Purchase	0.00	9,906,230.00	9,906,230.00	0.00 %
Total Public Water Operating Expenses	\$ 274,061.85	\$ 10,288,016.00	\$ 10,013,142.21	2.66 %
Total Expenses	\$ 1,576,359.43	\$ 14,488,159.00	\$ 12,884,827.94	10.88 %

For Internal Discussion Purposes Only

**LITTLE BLUE PWP
EXPENDITURES**

<u>Date</u>	<u>Vendor Name</u>	<u>Invoice Number</u>	<u>Amount</u>	<u>Account</u>
10/31/2025	BWJ Law Group	WP 10058	\$ 1,091.00	54002 - Legal Services
12/30/2025	BWJ Law Group	WP 10160	\$ 2,735.00	54002 - Legal Services
01/11/2026	Cleo Dux	WP 01112026	\$ 600.00	55100 - Rent
12/31/2025	Kansas One-Call System, Inc.	WP 5120805	\$ 3.99	55200 - Telephone
12/09/2025	Municipal Supply, Inc. of Omaha	WP 0963444-IN	\$ 2,721.12	54802 - Supplies
01/05/2026	Nationwide	01052026	\$ 389.46	20505/51500 Retirements
12/16/2025	Nebraska Public Health Environmental Lab	WP 598401 NIS #597621	\$ 30.00	54004 - Lab Fees
12/22/2025	Norris Public Power District	WP 140588200 12222025	\$ 265.35	55300 - Electricity
12/15/2025	Petersen Plumbing, Heating & Air Conditioning, LLC	WP 22691	\$ 1,620.00	54801 - Maintenance/Repairs
12/08/2025	Pollman LLC	301138	\$ 1,827.05	54801 - Maintenance/Repairs
12/30/2025	Reynolds Oil Company	WP 55013	\$ 81.72	50500 - Truck Expense
12/17/2025	The Fairbury Journal-News	WP 219163	\$ 9.07	53100 - Legal Notice & Advertising
11/30/2025	The Hastings Tribune	WP 300160288	\$ 22.91	53100 - Legal Notice & Advertising
12/31/2025	The Hastings Tribune	WP 300160852	\$ 22.09	53100 - Legal Notice & Advertising
12/23/2025	Union Bank & Trust	12232025	\$ 404.14	See Credit Card Tab
12/20/2025	Village of Gilead	WP 11957	\$ 47.37	55300 - Electricity
	ADP Payroll Net Pay and Taxes		2,992.94	
		TOTAL	14,863.21	