

NIOBRARA COUNCIL
A Non-Profit Organization

(A Preparation)

June 30, 2025

LORI L SHELBOURN CPA LLC
PO BOX 242
VALENTINE, NE 69201-0242

NIOBRARA COUNCIL
A Nonprofit Organization
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN CASH RESERVES

Cash Basis

For the year ended June 30, 2025

Receipts:

State Grants and Funds	\$ 52,500.00
Misc. Income - Insurance Refund	183.00
Interest Income	<u>1,145.15</u>
Total revenues	53,828.15

Disbursements:

Dues & Subscriptions	288.46
Employee Benefits	2,473.79
Insurance	11,995.00
Contract Labor	276.00
Reduction in Cooperative Agreement	20,000.00
Office Expense & Operating Supplies	2,678.64
Professional IFees:Accounting	1,100.00
Profession Fees: Legal	1,225.00
Repairs	80.72
Projects	2,000.00
Salaries & Wages	65,974.84
Service Contracts	14,917.80
Supplies	2,675.63
Taxes	56.70
Payroll Tax Expense	5,269.26
Telephone	1,901.29
Travel & Reimb	483.99
Travel & Reimb:Council Vehicle	834.15
Travel & Reimb:Mileage	3,446.46
Interest Expense	<u>13.87</u>
Total expenditures	137,691.60

Excess (deficiency) of revenues	
over (under) expenditures	-83,863.45

Cash reserve, beginning of year	<u>206,187.96</u>
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Cash reserve, end of year	<u><u>\$ 122,324.51</u></u>
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NIOBRARA COUNCIL
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**SUPPLEMENTAL INFORMATION TO STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN CASH RESERVES**
For the year ended June 30, 2025

Cash reserve, end of year

Non-Restricted

Union Bank & Trust - Checking	6,421.66
NC Petty Cash	200.00
NC Cash Account	227.37

Restricted

NC Federal Residual (restricted to federal use)	-
NC Federal Cooperative Agreement (restricted to agreement)	-
NC Federal Conservation Easement Defense Fund (restricted to easement defense/lawsuit as required by NETF)	34,066.61
NC Federal Hagel Fund (restricted to land projects per Hagel Agreement)	81,408.87
	<u>122,324.51</u>