




LOWER PLATTE SOUTH natural resources district

3125 Portia Street | P.O. Box 83581 • Lincoln, Nebraska 68501-3581
P: 402.476.2729 • F: 402.476.6454 | www.lpsnrd.org

Memorandum

Date: January 15, 2020
To: Finance & Planning Subcommittee
From: Paul D. Zillig, General Manager 
Subject: Finance & Planning Subcommittee Meeting Minutes

The Finance & Planning Subcommittee met at 5:30 pm on Tuesday, January 14, 2020 in the NRD Office. Subcommittee members present included Dan Steinkruger, Sarah Wilson, Greg Osborn, Bob Andersen, and Karen Amen. Participating via telephone from the GMDA Conference (not voting) were Luke Peterson and Gary Hellerich. Others present included Larry Ruth, Deborah Eagan, Steve Seglin, Corey Wasserburger, Kathy Spence David Potter, and myself.

Steinkruger opened the meeting and reported that we would first get an update on efforts to clarify some questions on investment options for NRD funds. Seglin reviewed their efforts to find a financial advisor that can evaluate the existing investment pools (STFIT, NPAIT, etc), determine their suitability under the Public Funds Deposit Security Act, evaluate risks, analyze investment pool documents, and provide a written report and meet with the Subcommittee and Board. Seglin reported that a proposed agreement is currently being reviewed. The Subcommittee discussed the situation and the need for the Board to be comfortable with all aspects of the investment of NRD's funds. We are hopeful to have a report of the financial advisor prior to the February Board Meeting.

The next item on the agenda was to consider approving a professional services agreement for auditing services beyond the current fiscal year. I reported that the current agreement with HBE will expire upon the completion of the FY'20 audit later this year. Last meeting, the Subcommittee directed staff to negotiate a new agreement for the next 5 year period (FY'21-FY'25). Attached is the proposed agreement with HBE LLP for the next 5 years. Legal Counsel has reviewed the agreement. The agreement is similar to the last agreement with a cost of approximately \$23,000 per year, with a \$300 increase each year, and an estimated range for conducting a Federal Audit, if required.

It was moved by Andersen, seconded by Osborn, and unanimously approved by the Subcommittee to **recommend the Board of Directors approve the Letter Agreement for auditing services with HBE LLP for Fiscal Years 2021-2025.**

The next item on the agenda was to report on the upcoming Director's Planning Retreat. In December the Subcommittee discussed holding the retreat in late February with details to be reported this month. Potter reported that staff has been working on the details of the Retreat, with the best date being Saturday, February 22nd from approximately 9:00-3:00 at Mahoney State Park. The purpose of the Retreat is to work on "Preparing LPSNRD for Changes in Climate", with a focus on agriculture, Lincoln, communities/acreages, and NRD infrastructure. We have lined up a facilitator, a couple of speakers, and plenty of time for Director's ideas, suggestions and discussion.

I then reviewed the 6 month financial statement and pointed out several observations (good progress is being made on many programs and projects, obtaining permits and approvals continue to delay several large projects and the associated reimbursements). Potter then reviewed the attached 6 month review of the goals included in the Long Range Implementation Plan. Good progress is occurring.

The final item on the agenda was quick update on the Hazard Mitigation Plan, Potter reported the plan is available for review and will come back to the NRD for final approval this spring.

There being no further business the meeting adjourned at 6:30 pm.

PDZ/pz

pc: Steve Seglin
Corey Wasserburger



CPAs & Consultants | Wealth Management

December 30, 2019

Lower Platte South Natural Resources District
P.O. Box 83581
Lincoln, NE 68501-3581

Dear Board Members:

The following represents our understanding of the services we will provide Lower Platte South Natural Resources District for the years ended June 30, 2021, 2022, 2023, 2024, and 2025.

You have requested that we audit the governmental activities, each major fund, and the aggregate remaining fund information, which collectively compromise the basic financial statements of Lower Platte South Natural Resources District, as of June 30, 2021, 2022, 2023, 2024, and 2025 and for the years then ending and the related notes, which collectively comprise Lower Platte South Natural Resources District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules

Supplementary information other than RSI will accompany Lower Platte South Natural Resources District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Administrative Expenditure Schedule
2. Schedule of Project and Improvement Costs an Capital Outlay
3. Schedule of Personnel Costs
4. Schedule of Information Required by Nebraska Statutes – Budgetary Basis

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

9802 Nicholas Street | Suite 395 | Omaha, NE | 68114-2168 | p: 402.895.5050 | f: 402.895.5723

www.hbecpa.com

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Compliance with Laws and Regulations

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Lower Platte South Natural Resources District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America.
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

We agree to perform the following nonattest services: preparation of the financial statements including note disclosures and Schedule of Expenditures of Federal Awards (if applicable) and maintenance of the depreciation schedule.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

We will not assume management responsibilities on behalf of Lower Platte South Natural Resources District. However, we will provide advice and recommendations to assist management of Lower Platte South Natural Resources District in performing its responsibilities.

Lower Platte South Natural Resources District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards.
- This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account codings and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of Lower Platte South Natural Resources District's basic financial statements. Our report will be addressed to the governing body of Lower Platte South Natural Resources District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Kiley A. Wiechman is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising HBE LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses except that we agree that our gross fee, including expenses will not exceed the following:

Year ending June 30:	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
District Audit	\$20,200	\$20,500	\$20,800	\$21,100	\$21,400
Budget Schedule Assistance	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
	<u>\$22,700</u>	<u>\$23,000</u>	<u>\$23,300</u>	<u>\$23,600</u>	<u>\$23,900</u>

Interim analysis of monthly financial reports and monthly accounting assistance: \$175 per month.

Should the District expend \$750,000 or more in federal funds in any fiscal year, an audit of the entity's compliance over major federal award programs will be required. In this case, an audit performed in accordance with requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) will be in addition to the proposed annual audit investment listed above, and would be dependent upon the number and complexity of federal programs that would be required to be audited. Our estimate of these costs (in addition to fees listed above) is \$3,700 to \$5,300 per year.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Lower Platte South Natural Resources District personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

All invoices are due and payable upon presentation. Invoices not paid within thirty (30) days of invoice date will be subject to finance charges of 16% per annum. If the invoice remains unpaid after 90 days, the Firm may elect to initiate an external collection process.

During the course of the audit we may observe the opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Lower Platte South Natural Resources District
Lincoln, NE 68501-3581

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of HBE LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to HBE LLP pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of HBE LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation under the supervision of HBE LLP's personnel. Further, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities. A copy of the letter is enclosed for your records.

We appreciate the opportunity to be your financial statement auditors and look forward to a continued relationship with your organization.



RESPONSE: This letter correctly sets forth the understanding of Lower Platte South Natural Resources District.

By: _____

Title: _____



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

January 29, 2019

To the Partners of
HBE LLP
and the Peer Review Committee of the Nevada Society
of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of HBE LLP (the firm) in effect for the year ended August 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of HBE LLP in effect for the year ended August 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. HBE LLP has received a peer review rating of *pass*.



Brady Martz and Associates, P.C.

FY 2020 - Measurable Goals or Outcomes 6-Month Review (Jan 14, 2020)

As directed in the LPSNRD 2019 Master Plan, a list of measurable goals or outcomes was identified for each standing and ad hoc subcommittee. In preparation for the following year's LRIP, these identified goals or outcomes should be rated on progress being made. It's important to note that these goals or outcomes are guidance for the staff, subcommittees and Board, and do not represent all of the possible goals or outcomes, nor does it indicate any error or false information on behalf of the staff, subcommittees and Board if they are not achieved.

Land Resources

Soil & Water Conservation (District-wide)

- Complete construction of two approved dams – one farm pond constructed, one in design, third application was withdrawn
- Complete 75% of the approved cost-share conservation practices – 122 applications were approved. To date, 18 have been sent cost-share payment and seven were cancelled.

Soil & Water Conservation (Targeted)

- Approve at least 25 cover crop applications – 21 applications approved. One of those was cancelled. Payment will go out after crop is terminated and verified.
- Complete 85% of the approved cost-share conservation practices – 17 applications were approved. To date, one has been sent cost-share payment and one was cancelled.

GIS Support and Imagery

- Complete GIS mapping of NRD R.O.W. on 20 parcels – No funds used from budget yet. Digitized land rights completed during the time period were in house or part of the rehabilitation projects. Those that were digitized and added between July-December included: Platte River flood reduction project, levee easement; preservation of floodplain/flood prone area, Salt Creek; conservation easement, Prairie Corridor; channel construction/operation/maintenance easement, Salt Creek; trail construction and OM easement, Theresa Street Trail; trail construction and OM easement, Haymarket Ballpark Trail; warranty deed for Stiefel Johnson Trailhead; corporate warranty deed, north of Stiefel; flood control structure easements, Stevens Creek A17-1; flood control structure easements, Upper Salt 1-A; flood control structure easements, Oak Middle 82-B.

Information & Education

Environmental Education

- Host seven Nature Nights (budgeted for 8) – hosting four; three scheduled spring and working on booking one more.
- Co-sponsor Earth Wellness Festival (EWF) educating 3,500 students – 3,700 registered
- Assist with Arbor Day activities at 15 schools – Letter in March to schools to announce and book
- Provide assistance for Pioneers Park Nature Center School Tour Hikes for 6,000 students –6,400 anticipated
- Provide assistance for Pioneers Park Nature Center and Spring Creek Prairie Immersion field trips for 1,500 students – SCP 1255 + 1846 PPNC = 3101

General Awareness

- Produce two new promotional drone videos – Nacho ride MoPac East. Marsh Wren coming
- Produce two new social media videos and two new television ads – CC coach ads and GW sampling in production

- Publish 120 posts per year on the NRD FB page – at 106 as of Dec. 31
- Publish 160 post/year to the NRD Instagram – at 110 as of Dec. 31
- Produce and promote two new podcasts – *Working on Ice* monitoring and Salt Creek Levee repairs
- Host at least 7,000 visitors to LPSNRD.org per quarter – July through Sept had 8,661. October through Dec. had 8,659

Programs and Projects

- Hold two Test Your Well nights – Three scheduled January-February (Waverly, Raymond, and Ashland-Greenwood)

Recreation, Forestry, and Wildlife

Conservation Easements

- Acquire one conservation easement – Nothing so far.

Prairie Corridor on Haines Branch

- Purchase land or conservation easement on at least two additional properties identified in the corridor – Two tracts of land (Honvlez/Roberts and Kapke) are being considered for purchase.

Trails

- Obtain approval of Rosa Parks Way Trail – Section 408 permit is close to approval. Next step is agreement with BNSF for underpass. NDOT will work with BNSF on agreement and ROW. NRD will need to sign agreement.

Tree Plantings

- Sell at least 40,000 tree seedlings – 7,325 seedlings sold as of Jan. 5th
- Hold at least one tree planting workshop – A workshop is scheduled for March at the LPSNRD office.
- Cost-share on six community forestry applications – One has been approved and paid.

Platte River

Lower Platte River Corridor Alliance

- Hold one tour of Platte River (for Alliance Reps and/or LPSNRD and PMRNRD) – Nothing planned but have discussed it with PMRNRD

Integrated Management Planning

Integrated Management

- Approval of Drought Contingency Study – Plan approved Dec. 2019. Looking to do a table top exercise

Urban

Community Assistance Program

- Complete four community assistance projects – Three new projects awarded cost-share funding. Five projects from FY19 completed

Operation and Maintenance Stormwater Facilities

- Complete at least 5 Salt Creek Levee projects identified in the SWIF – SWIF 2019 update was submitted in May 2019 to USACE and now waiting on USACE response. Stream stabilization 27th to Superior Street was slowed by approved PL 84-99 USACE repair project covering a portion of this work. Drainage structure repairs near Park Avenue & Van Dorn had 408 approved by USACE on December 20th and project can now move forward. Erosion repairs near Park Avenue and

Van Dorn, station 82+50R location now being repaired under PL 84-99, design underway for station 76+56R repair. Encroachments and project O/M addendums are on-going project with JEO. Beal Slough Tieback project is underway. Oak Creek Weir repair near 14th Street was submitted to USACE for 408 permit in September, 2019 and we're waiting for USACE response.

Stormwater Management

- Complete project SSC#4 – Project awarded to TJ Osborn. City the lead.
- Complete at least two rainscaping projects in the District – New rainscaping program approved and to launch publicly when Lincoln opens their application period in April

Water Resources

Flood Control Dams and Road Structures

- Complete the Oak-Middle 82-B Watershed Rehabilitation Project – Project started. Contract is with Goes Construction. Now in winter shutdown.

Ground Water Management

- Approve 10 water well permits – approved two preliminary and three final permits
- Approve 55 chemigation permits – approved 49 permits
- Cost-share on 2 water meters – none so far
- Decommission 25 inactive wells – approved three payments for well decommissions
- Sample 150 wells for water quality – sampled 201 wells
- Install 2 dedicated monitoring wells - Installed 3 monitoring wells of 6 to be installed in 3 CWSPAs
- Cost-share on 12 fertilizer meters – cost-shared on five
- Cost-share on 3 irrigation management practices – none at this time
- Cost-share on 30 vadose zone hole sampling - Collected vadose zone samples at 6 locations with UNL (this was less than our target number of holes because we did more advanced analysis at each location)
- Cost-share on 9 soil sampling projects – cost-shared on two soil sampling practices plus one approved
- Cost-share on 3 SNAP approvals – cost-shared on six SNAP approvals