



LOWER PLATTE SOUTH natural resources district

3125 Portia Street | P.O. Box 83581 • Lincoln, Nebraska 68501-3581
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Agenda Item #7

Memorandum

Date: March 11, 2022
To: Each Director
From: Paul D. Zillig, General Manager
Subject: Finance and Planning Subcommittee Meeting

The Finance and Planning Subcommittee met on Thursday, March 10, 2022 at 5:30 pm both virtually and in the NRD Large Conference Room. Subcommittee members participating virtually included Bob Andersen, Lisa Lewis, Susan Seacrest, Ray Stevens, Vern Barrett, Chelsea Johnson, and Larry Ruth. Directors participating in person at the NRD Office included Don Jacobson. Others participating virtually included Deborah Eagan, Kristin Bunttemeyer and myself. Others present included David Potter.

Chair Andersen called the meeting to order and introduced the first agenda item, Planning Retreat Recap and Discussion. A short memo and summary of the retreat was provided and is attached. Staff and the Subcommittee commented on the retreat. I reported that we can now take our ideas on building resilience and begin to incorporate them into our actions and budget requests for FY'23 and beyond.

The next item on the agenda was to review the Budget/LRIP (Long Range Implementation Plan) "Draft" Schedule. I reviewed the proposed timeline for completion of the FY'23 Budget/LRIP and Audit. The schedule is similar to the previous year as our work on the budget begins in April and will be completed in September. I pointed out that two Board Meetings will need to be changed from the usual time/date, the June 14th Board Meeting will need to start at 6:00pm to insure that we allow adequate time for public input, and the September 21st Board Meeting will need to be moved up one week to meet the budget deadline of September 20th.

It was moved by Stevens, seconded by Barrett, and unanimously approved by the Subcommittee to **recommend the Board of Directors accept the FY'23 Budget/LRIP Schedule and approve a 6:00pm start time for the June 15th Board Meeting and move the September Board Meeting to 7:00pm on September 14th.**

The next item on the agenda was to consider contracting again with HBE for State Budget Form assistance. Bunttemeyer/Zillig reported that they appreciated the assistance from HBE and last year everything worked well. I reported that the anticipated cost is estimated to be between \$2,300 and \$3,900 depending on the proposed budget and how that aligns with the state budget lid requirements.

It was moved by Stevens, seconded by Lewis, and unanimously approved by the Subcommittee to **recommend the Board of Directors approve the proposed Letter Agreement with HBE for State Budget Form assistance.**

There being no further business, the meeting adjourned at 6:00 pm.

Encl. 3


pc: Steve Seglin & Corey Wasserburger



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Memorandum

Date: March 8, 2022
To: Each Director
From: Paul Zillig 
Subject: 2022 Directors Planning Retreat

The 2022 Director's Planning Retreat was held February 25-26, 2022 at the Lied Conference Center in Nebraska City, Nebraska. Directors attending Friday, February 25th were Bob Andersen, Vern Barrett, Deborah Eagan, Tom Green, Gary Hellerich, Don Jacobson, Chelsea Johnson, Dave Landis, Lisa Lewis, Ron Nolte, Larry Ruth, Susan Seacrest, Mark Spangler, Ray Stevens, Ken Vogel, and John Yoakum. Others attending included Brian Dunnigan, Ralph Lassiter with TouchStone Strategic Consultants, David Potter, and myself.

Directors attending Saturday, February 26th were Gary Aldridge, Bob Andersen, Vern Barrett, Deborah Eagan, Tom Green, Gary Hellerich, Don Jacobson, Chelsea Johnson, Dave Landis, Lisa Lewis, Ron Nolte, Luke Peterson, Larry Ruth, Susan Seacrest, Mark Spangler, Ray Stevens, Ken Vogel, and John Yoakum. Others attending included Christa Yoakum, Brian Dunnigan, Ralph Lassiter with TouchStone Strategic Consultants, David Potter, and myself.

Chair Eagan welcomed those in attendance, I reported that the legal notice for the retreat was published in the Lincoln Journal Star on February 14, 2022 and the retreat is subject to the Open Meeting Act, a copy of the Open Meetings Act is posted in the meeting room. I reviewed the attached Purpose of the Directors Retreat and David Potter introduced our facilitator, Ralph Lassiter.

A copy of the agenda and a summary of the proceedings at the retreat is attached.

Enc. 2

pc: Seglin & Wasserberger

PURPOSE OF PLANNING RETREAT

PROVIDE THE DIRECTORS AN OPPORTUNITY TO HAVE A CHANCE TO DISCUSS AND SHARE IDEAS ON TOPICS OUTSIDE OF THE BOARD/SUBCOMMITTEE MEETING SETTING.

PAST RETREAT TOPICS

- **2013 LRIP UPDATE OF VISIONS, ACTIONS, OBJECTIVES.....**
- **2015 A VIEW TOWARDS 2040**
- **2018 UPDATING THE MASTER PLAN (MISSION & VISION STMT)**
- **2020 PREPARING FOR CHANGES IN CLIMATE.**

THE FINANCE & PLANNING SUBCOMMITTEE DISCUSSED POTENTIAL TOPICS LAST YEAR AND SETTLED ON THE NEED TO UNDERSTAND AND IMPROVE “RESILIENCE”.

PURPOSE OF THIS RETREAT IS TO IDENTIFY WAYS TO:

- 1. DECREASE RISK FROM DISASTERS AND CLIMATE,***
- 2. ENHANCE OUR OVERALL RESILIENCE, AND***
- 3. PROMOTE & PRACTICE SUSTAINABILITY.***

AS YOU REVIEWED THE AGENDA YOU NOTICED THAT YOU WILL BE LOOKING AT:

- **DISASTERS/HAZARDS THAT TRIGGER THE NEED FOR RESILIENCE.**
- **LOOK INTO THE IMPACTS ON NATURAL RESOURCES, NRD INFRASTRUCTURE, AND BOTH PAST AND FUTURE PROJECTS.**
- **IDENTIFY POSSIBLE SOLUTIONS THAT WILL IMPROVE RESILIENCE.**
- **BRIAN DUNNIGAN WILL REPORT TOMORROW ON THE SALT CREEK RESILIENCY STUDY.**
- **DISCUSS NRD PROJECTS & PERKINS COUNTY CANAL & STARWARS LAKE DEVELOPMENT PROJECT**
- **IDEAS TO BUILD IN MORE RESILIENCE AND SUSTAINABILITY**

2022 LPSNRD Directors' Planning Retreat

SESSION AGENDA

"BUILDING RESILIENCE"

Friday, February 25th

6:30-8:30 Work Session 1 – Purpose, Definition, Problems/Disasters and Impacts

1. Welcome
2. Purpose of Directors' Retreat
3. Introduction of Facilitator
4. Topic and Format of Retreat
5. Definition of Resilience. What is it?
Resilience is the ability to anticipate, prepare for, and adapt to changing conditions and withstand, respond to, and recover rapidly from disruptions.*
** Executive Order 13653, November 1, 2013, Preparing the United States for the Impacts of Climate Change. 78 FR 66817: 66817-66824.*
6. Examples of Resilience – Personal, Resources, Infrastructure, etc.
7. Personal Resilience and Six Domains of Resilience
8. Identify disasters in District that trigger need for Resilience and prioritize, ie. high, med, low
9. Drought Precipitation Index
10. Identify various natural resources impacted by disasters in NRD and prioritize, ie. high, med, low
11. Identify NRD infrastructure that could be impacted because of climate change, disasters, etc. and prioritize, ie. high, med, low
12. What are the anticipated problems due to the lack of resilience? What are the most affected?
13. Directions/homework

Saturday, February 26th

8:00-9:30 Work Session 2 – Identify Impacts and Possible Solutions Towards Improving Resilience in Programs and Projects

1. Recap of Session 1
2. What can we do to build Resilience?
 - A. In agriculture?
 - B. In natural resources?
 - C. In NRD infrastructure?
3. General Discussion on NRD current programs and maintenance of that infrastructure
4. What changes to existing programs and projects or new ones are needed to build resilience?

9:30-10:00 Break and Hotel Check-out

10:00-11:30 Work Session 3 – Salt Creek Floodplain Resiliency Study and Other Possible Resilience Projects

1. Intro to Session and Discussion on floodplain in District
2. Presentation and Discussion on Salt Creek Floodplain Resiliency Study
3. Discussion on how projects impact resilience

- A. Salt Valley dams
 - B. Antelope Valley and Deadmans Run
 - C. Perkins County canal
 - D. STAR WARS Lake Development Project
4. Identify other specific projects and programs for resilience building in District

11:30-1:00 Lunch in Dining Room

1:00-3:00 Work Session 4 – How can we build more Resilience and Sustainability?

1. Intro to Session and Definition of Sustainability
Sustainability is the avoidance of the depletion of natural resources in order to maintain an ecological balance.
2. Sustainability diagram
3. How can we enhance overall resilience and promote sustainability?
 - How do we have more resilience?
 - How do we become more sustainable?
4. Discussion on LPSNRD resilience on a past flood event (2015 flooding, 2019 Bomb Cyclone)
5. How can we help residents in NRD to recover from disasters and changes around us?
 - What can be done to build needed resilience?
 - How to improve resilience and assist landowners and residents to be better prepared for problems?
 - What can we do more of and what can we offer communities?
6. Resilience of Board and Staff
7. Limits to Resilience
 - How much resilience can we afford?
 - When is enough resilience enough?
8. General Discussion
9. Wrap-up and adjourn

2022 LPSNRD Directors' Planning Retreat Summary

February 25 – 26, 2022

Lied Conference Center – Nebraska City, Nebraska

The goal of the retreat was “to discuss topics that will assist in long range planning and improvements to LPSNRD programs and projects; to work towards the goal within our HMP of enhancing overall resilience and promoting sustainability; and prepare a list of ideas, projects and programs to make District more resilient and sustainable.

Resilience was defined as “the ability to anticipate, prepare for, and adapt to changing conditions and withstand, respond to and recover rapidly from disruptions.” (*Executive Order 13653, November 1, 2013, Preparing the United States for the Impacts of Climate Change. 78 FR 66817: 66817 – 66824*). Ralph Lassiter, Retreat Facilitator provided an overview of Personal Resilience and its connection to Infrastructure Resilience. A summary document was provided for the Directors' reference.

Work Session 1: In the first series of work sessions, directors identified and ranked (through “dot” voting) the disasters, natural resources and NRD infrastructure that is impacted by disasters.

Potential Disasters in the District that Trigger the Need for Resilience:

1. Flooding (21 votes)
2. Water Quality Issues (12)
3. Extreme Weather Events (10)
4. Drought (8)
5. Dam Failure (6)
6. Wildfires
7. Pandemics
8. Animal Disease

Following discussion on potential disasters within the District, Paul Zillig presented the attached Drought-Precipitation Index for 1895 – 2021 followed by brainstorming of natural resources that are impacted by disasters, NRD infrastructure impacted by disasters and problems anticipated due to a lack of resilience.

Natural Resources Impacted by Disasters:

- | | |
|--------------------------------------|-----------------------|
| 1. Ground Water Levels
(16 votes) | 6. Infrastructure (3) |
| 2. Drinking Water
Sources (15) | 7. Grassland (1) |
| 3. Soil Degradation (12) | 8. Wetlands |
| 4. Cropland (8) | 9. Forests |
| 5. Streams (7) | 10. Lakes |
| | 11. Wildlife |

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NRD Infrastructure Impacted by Disasters:

- | | |
|--|----------------------------|
| 1. Water Retention Structures (19 votes) | 6. Trails (3) |
| 2. Levees (15) | 7. Trees for Stability (2) |
| 3. Land Conservation Terraces (13) | 8. Lakes (1) |
| 4. Wells (8) | 9. Drainage Systems (1) |
| 5. Stream Stability Measures (3) | 10. Pipes |
| | 11. Bridges |
| | 12. Wetlands |

Anticipated Problems Due to the Lack of Resilience:

- | | |
|--------------------------------------|--------------------------------|
| 1. Flood Damage (16 votes) | 6. Economic Loss (5) |
| 2. Loss of Confidence in the NRD (9) | 7. Repetitive Loss (5) |
| 3. Health Issues (9) | 8. Death (4) |
| 4. Water Rationing (6) | 9. Quality of Life Decline (2) |
| 5. Soil Loss (5) | 10. Cost to the NRD (2) |

Work Session 2: In the second series of brainstorming exercises, directors identified potential actions to build Resilience in agriculture, natural resources and NRD infrastructure.

Actions to Build Resilience in Agriculture (not prioritized):

1. Follow the NRD's Master Plan
2. Keep in touch with the Legislature regarding bills providing funding to update the climate change report
3. Provide funding to support land conservation
4. Continue to encourage more no-till farming and develop new and improved no-till management options to control "super weeds".
5. Information on use of chemicals and their impact on water quality
6. Monitor the Ag-Economic environment for actions that increase economic return and decrease the impact on the environment.
7. Create a working group to investigate emerging AG issues (i.e., overuse of chemicals, etc.)
8. Crop diversification
9. Encourage rotational irrigation
10. Use of buffer strips. Explore options to increase potential revenue from buffer strips including change in assessment type, their use for hunting, etc.
11. Increase funding for "key" programs
12. Create simplicity in funding; liability for some conservation programs

February 25-26, 2022

Actions to Build Resilience in Natural Resources (not prioritized):

1. Conservation practices
2. Public education on resilience issues
3. Promote conservation easements
4. Increase green space requirements
5. Cover crops
6. Continue tree programs and support with funding
7. Expand the scope of chemicals currently being tested for

Actions to Build Resilience in NRD Infrastructure (not prioritized):

1. Inspect and maintain current infrastructure
2. Identify new infrastructure (e.g., Salt Creek Dam)
3. Change zoning to prevent construction in flood plains
4. Remove properties from flood-prone areas
5. Provide public education to vulnerable populations re: infrastructure risks (i.e., flooding) and NRD responsibility to maintain infrastructure
6. Design infrastructure for future conditions

Work Session 3: A discussion of the Salt Creek Floodplain Resiliency Study and Other Projects was led by Brian Dunnigan and Paul Zillig, respectively. Other projects included Salt Valley dams, Antelope Valley and Deadmans Run, Perkins County Canal, and STARWARS Lake Development Project. A handout was provided to directors for their reference.

Questions asked during this presentation included:

- Can any of the existing dams be expanded or enlarged?
- What is the quantity of water absorption of these dams?
- Can any of the existing dams be converted to dry dams?
- Can dry dams be combined with cover crops?
- Does the District incentivize conveyance projects out west?
- Are their incentives to maintain the South Platte River which is dry in the summer?

Additional Actions/Changes to Existing Programs to Build Resilience:

1. Silt clean-up
2. Provide public education of the benefits of the NRD's programs
3. Survey farmers' needs

Work Session 4: The final work session focused on resilience and sustainability with sustainability defined as "the avoidance of the depletion of natural resources in order to maintain an ecological balance."

Actions to Enhance Overall Resilience and Promote Sustainability:

1. Share the costs of cover crops with the City of Lincoln
2. Strive for a balance in the 3 aspects of sustainability (Social, Economic & Environment)
3. Build additional dams which will require "selling" to stakeholders

4. Provide public education/outreach
5. Continue partnerships re: development
6. Move out of an unsustainable situation
7. Consider recommendations from the Salt Creek Floodplain Resiliency Study

Actions to Help Residents Recover from Disasters:

1. Landscape tree program
2. Education programs to increase community buy-in and use of cost sharing projects, including populations that tend to not use such programs (e.g., renters, homeowner associations, etc.)
3. Education programs for the public on the Hazard Mitigation Plan

Actions to Build NRD Board and Staff Resilience:

1. Maintain communication between the Board and NRD staff
2. Evaluate whether we have enough staff
3. Evaluate recognition for staff accomplishments

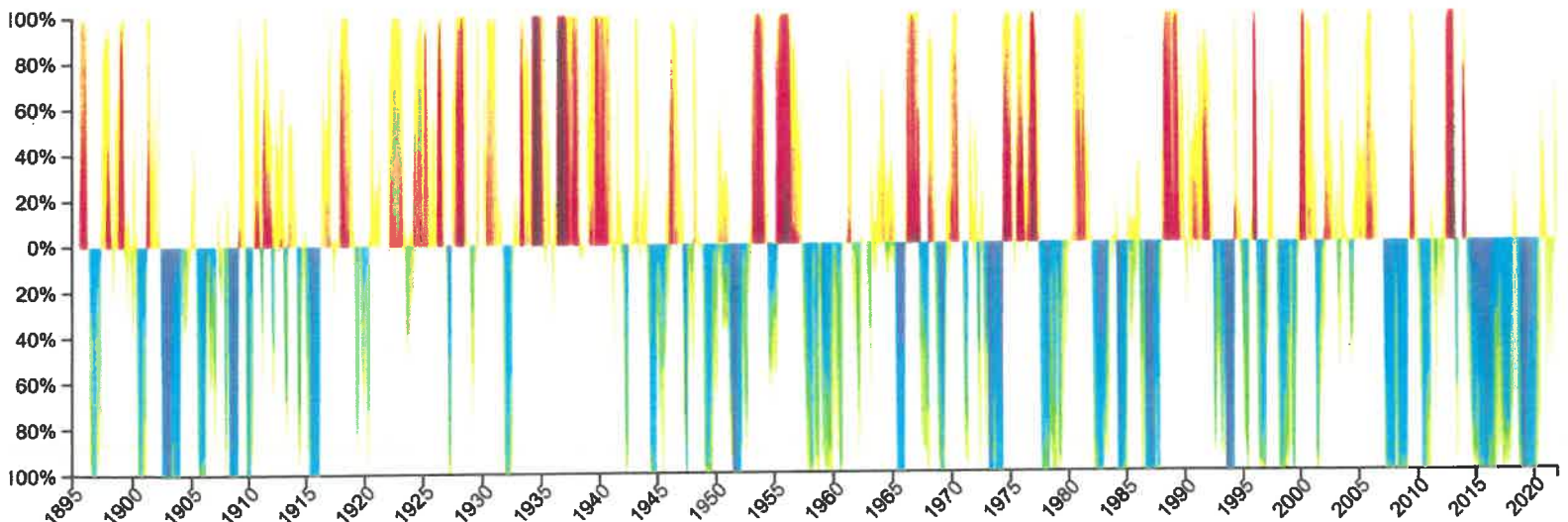
Limits to Resilience including (a) the amount of resilience the District can afford; and (b) when enough resilience is enough, were mentioned but not discussed in detail due to the remaining available time.

DROUGHT- PRECIPITATION INDEX 1895-2021

1895 - Present (Monthly)

The Standardized Precipitation Index (SPI) is an index to characterize meteorological drought on a range of timescales, ranging from 1 to 72 months. The SPI is the number of standard deviations that observed cumulative precipitation deviates from the climatological average. NOAA's National Centers for Environmental Information produce the 9-month SPI values below on a monthly basis, going back to 1895. [Learn more.](#)

Latest Available Data: 2022-01-01



Click or hover on legend boxes to interact with the graph.

**SCHEDULE FOR UPDATE OF LONG RANGE
IMPLEMENTATION PLAN (LRIP) AND PREPARATION AND CONSIDERATION OF
FY2023 BUDGET**

Subcommittee Meetings on LRIP & Budget

LRIP Accomplishments - FY2023 Proposed Actions/Budget to be mailed out one week before subcommittee meets

April-May 2022

Executive Subcommittee
Urban Subcommittee
Water Resources Subcommittee
Recreation, Forestry & Wildlife Subcommittee
Land Resources Subcommittee
Platte River Subcommittee
Finance and Planning Subcommittee
Information & Education Subcommittee
Integrated Management Subcommittee

Thursday May 19, 2022

Deadline for Budget Recommendations

Friday, June 3, 2022

Draft #1 Budget Prepared & Distributed by Finance and Planning Subcommittee

Wednesday, June 8, 2022 (5:30 PM)

Finance and Planning Subcommittee

Wednesday, June 15, 2022 (6:00 PM)

Board of Dir Mtg & Public Input Session

(Note: starting time is 6:00 PM)

Wednesday, June 22, 2022 (5:30 PM)

Finance and Planning Subcommittee

(if needed)

June 30, 2022

End of Fiscal Year 2022

July 1, 2022

Start of Fiscal Year 2023

Wednesday, July 13, 2022 (5:30 PM)

Finance and Planning Subcommittee

Wednesday, July 20, 2022 (7:00 PM)

Board of Dir Mtg & Tentative Budget Approval

Wednesday, July 27, 2022

Budget on file with District

Wednesday, August 3, 2022

Publish Notice of Budget Hearing

Wednesday, August 10, 2022 (5:30 PM)

Public Hearing on Budget

Wednesday, August 10, 2022 (6:00 PM)

Finance and Planning Subcommittee

(immediately after hearing)

Wednesday, August 17, 2022 (7:00 PM)

Board of Dir Mtg and budget approval

Monday, August 22, 2022

County Assessors' Certification of Valuations

Monday, August 29, 2022

Publish Notice to Set Final Tax Request (send to newspaper)

Wednesday September 6, 2022 (5:30 PM)

Special Hearing to Set Final Tax Levy

Wednesday, September 6, 2022 (6:00 PM)

Finance and Planning Subcommittee Tentative LRIP Approval & Tax Levy Rate Resolution

Wednesday, September 14, 2022 (7:00 PM)

Board of Dir Mtg and approval of LRIP and Tax Levy Rate Resolution (Board Meeting Changed to 2nd Wednesday)

Tuesday, September 20, 2022

Deadline to file budget and certify required property tax amount w/ Counties & State

Tuesday, October 11, 2022 (5:30 PM)

Finance and Planning Subcommittee -Auditors Present Audit

Wednesday, October 19, 2022 (7:00 PM)

Auditors Present Audit at Board Meeting



CPAs & Consultants | Wealth Management

February 23, 2022

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

Dear Board Members:

You have requested that we prepare the financial information and forecasted financial information of the Lower Platte South Natural Resources District (the District), which comprise the 2022-2023 State of Nebraska General Budget Form (the Budget), and the related summary of significant assumptions (forecast), and perform a compilation engagement with respect to the financial information and forecasted financial information. The forecast will not include a summary of significant accounting policies or other required disclosures not related to the significant assumptions. We are pleased to confirm our acceptance and our understanding of this compilation engagement by means of this letter.

Our Responsibilities

The objective of our engagement is to:

- a. Prepare forecasted financial information in accordance with the format prescribed by the Nebraska Auditor of Public Accounts (APA) contained in the Budget as of June 30, 2023 and 2022, and for the years then ending in accordance with the cash basis of accounting as required by the APA and based on information provided by you; and
- b. Prepare historical financial information in accordance with the format prescribed by the APA contained in the Budget Form of the District as of June 30, 2021, and for the year then ended based on financial statements for the same period that were audited by us; and
- c. Apply accounting and financial reporting expertise to assist you in the presentation of financial information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial information in order for it to be in accordance with the format prescribed by the APA and the cash basis of accounting.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the forecast or financial information.

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People and results you can count on.

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

Our engagement cannot be relied upon to identify or disclose any misstatements in the historical or forecasted financial information, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare historical and forecasted financial information in accordance with the format prescribed by the APA and the cash basis of accounting and assist you in the presentation of the historical and forecasted financial information in accordance with the format prescribed by the APA and the cash basis of accounting. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- a. The selection of the format prescribed by the APA and the cash basis of accounting as the financial reporting framework to be applied in the preparation of the historical and forecasted financial information.
- b. The preparation and fair presentation of the historical and forecasted financial information in accordance with the format prescribed by the APA and the cash basis of accounting, and the development of assumptions that reflect your plans and expectations regarding events and circumstances for the forecast period.
- c. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the historical and forecasted financial information.
- d. The prevention and detection of fraud.
- e. To ensure that the District complies with the laws and regulations applicable to its activities.
- f. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the compilation engagement.
- g. To provide us with:
 - i. Access to all information of which you are aware is relevant to the preparation and fair presentation of the historical and forecasted financial information, such as records, documentation, and other matters.
 - ii. Additional information that we may request from you for the purpose of the compilation engagement.
 - iii. Unrestricted access to persons within the District of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your historical and forecasted financial information. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the forecasted financial information and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it. There may be circumstances in which the report differs from the expected form and content.

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

You agree to include our accountant's compilation report in any document containing the financial information that indicates that we have performed a compilation engagement on such financial information and, prior to inclusion of the report, to ask our permission to do so.

If, for any reason, we are unable to complete the compilation of your financial information, we will not issue a report on such information as a result of this engagement.

Nonattest Services

As part of our engagement, we will also perform the following nonattest services:

- Propose adjusting or correcting journal entries to be reviewed and approved by the District's management.

We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of performing its responsibilities.

The 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 coding and approving journal entries.

Fees

Kiley A. Wiechman is the engagement partner for the 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 accountant's report.

Our fee for these services will be based upon the number of hours required by the staff assigned to complete the engagement. We estimate our fees to be \$2,300-\$3,900. If we encounter unexpected circumstances that require us to devote more staff time to the engagement than anticipated, we will discuss the matter with you.

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, we may elect to initiate an external collection process.

Other Matters

With regard to the electronic dissemination of financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

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

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

You agree to release, indemnify, defend, and hold us harmless from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us or resulting from any actions against us by third parties relying on the financial statements described herein except for our own intentional wrongdoing.

We look forward to a continued relationship with your organization, and we are available to discuss the contents of this letter or other professional services you may desire. If you request us to perform additional services not contemplated or described in this engagement letter, we will provide you with a separate agreement describing those additional services and fees.

Please sign and return this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the financial information described herein and to perform a compilation engagement with respect to those same financial information, and our respective responsibilities. A copy of the letter is enclosed for your records.

WBE LLP

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

By: _____

Title: _____