



# LOWER PLATTE SOUTH

## natural resources district

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Item #6

## Memorandum

**Date:** March 10, 2021  
**To:** Each Director  
**From:** Paul D. Zillig, General Manager  
**Subject:** Finance & Planning Subcommittee Meeting Minutes

The Finance & Planning Subcommittee met at 4:00 pm on Tuesday, March 9, 2021. Subcommittee members participating via video/teleconference included Bob Andersen, Lisa Lewis, Bruce Johnson, Vern Barrett, Tom Green, Ray Stevens, Larry Ruth and Gary Hellerich. Other Directors participating via video conference included Deborah Eagan. Others participating via video conference included Kristin Buntmeyer, Dave Potter and myself.

Andersen opened the meeting and welcomed all those participating. The first item on the agenda was a review of the proposed schedule for the update of the Long Range Implementation Plan (LRIP) and preparation and consideration of the FY 2022 Budget. I reviewed the attached schedule with Subcommittee meetings beginning in April and continuing thru May 20<sup>th</sup>, the first draft of the budget in early June, and continuing with input meetings, hearings and final Budget approval in August. The Subcommittee discussed the uncertainty of virtual vs in-person meetings and statutory hearing requirements dependent upon the final property tax request.

The next item on the agenda was to review the February 22<sup>nd</sup> version of the Natural Resource Benefits of Practices and Programs. I reported that the Subcommittees and Directors had several suggestions that have been implemented, a couple more were suggested at this meeting and they were also implemented. The final version is attached. Potter reported that this information will be part of the budget/LRIP process.

The next item on the agenda was to consider a professional services agreement to provide assistance with the State Budget Form. I reported that in past years this task has been challenging and some additional professional assistance is needed. I reported that I discussed this with our auditor, HBE, and negotiated the attached proposal on a time basis for approximately \$3,500. It was moved by Hellerich, seconded by Ruth, and unanimously approved by the Subcommittee to **recommend the Board of Directors approve the proposed Professional Services Agreement with HBE for State Budget Form Assistance.**

The next item on the agenda were several reports. Buntmeyer updated the Subcommittee on the transition in accounting software from Great Plains to QuickBooks. We are nearing the completion

of updating the current fiscal year records and ready to “go live” with accounting. I noted the great job being done by Kristin with the assistance of Connie and our consultants. Kristin then distributed the draft February monthly financials to be presented at the Board Meeting. Kristin reported that the information is basically the same but the format includes some changes. The Subcommittee felt the information was all there and after a few months they can decide if any changes are needed. I also reported that the proposed maintenance yard property at 7400 N. 56th does have some access limitations due to NDOT’s designation for controlled access prohibits our ability to install a driveway for anything but agricultural/farming purposes. I reported that we will contact our neighbor about an easement to provide access from their driveway.

There being no further business the meeting adjourned at 4:50 am.

PDZ/pz

Encl. 3

pc: Steve Seglin  
Corey Wasserburger

**SCHEDULE FOR UPDATE OF LONG RANGE  
IMPLEMENTATION PLAN (LRIP) AND PREPARATION AND CONSIDERATION OF  
FY2022 BUDGET**

Subcommittee Meetings on LRIP & Budget

LRIP Accomplishments - FY2022 Proposed Actions/Budget to be mailed out one week before subcommittee meets

April-May 2021

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 20, 2021

Deadline for budget recommendations

Friday, June 4, 2021

Draft #1 Budget prepared & distributed

Wednesday, June 9, 2021 (5:30 PM)

Finance and Planning Subcommittee

Wednesday, June 16, 2021 (6:00 PM)

Board of Dir Mtg & Public Input Session

(Note: starting time is 6:00 PM)

Wednesday, June 23, 2021 (5:30 PM) (if needed)

Finance and Planning Subcommittee

June 30, 2021

End of Fiscal Year 2021

July 1, 2021

Start of Fiscal Year 2022

Wednesday, July 14, 2021 (5:30 PM)

Finance and Planning Subcommittee

Wednesday, July 21, 2021

Board of Dir Mtg & tentative Budget approval

Friday, July 30, 2021

Budget on file with District

Wednesday, August 11, 2021

Publish Notice of Budget Hearing (send to paper)

Wednesday, August 18, 2021 (7:00 PM)

Public Hearing on Budget

Wednesday, August 18, 2021 (7:30 PM)

Finance and Planning Subcommittee

(immediately after hearing)

Friday, August 20, 2021

County assessors' certification of valuations

Monday, August 23, 2021

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

**change Aug Board Mtg date?**

**Thursday, August 26, 2021 (7:00 PM)**

Board of Dir Mtg and budget approval

Tuesday, September 7, 2021 (7:00 PM)

Special Hearing to Set Final Tax Request

Tuesday, September 7, 2021 (7:30 PM)

Finance and Planning Subcommittee tentative LRIP approval;

approve Final Tax Request Resolution

Wednesday, September 15, 2021 (7:00 PM)

Board of Dir Mtg and approval of LRIP; Tax Levy Rate Resolution

Monday September 20, 2020

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

Counties & State

Tuesday, October 12, 2021 (5:30 PM)

Finance and Planning Subcommittee -Auditors present audit

Wednesday, October 20, 2021 (7:00 PM)

Auditors present audit at Board Meeting

## NATURAL RESOURCE BENEFITS OF PRACTICES & PROGRAMS

Lower Platte South NRD

(H= High    M= Medium    L= Low)

March 9, 2021

Program & Practices	Ground Water Quality	Surface Water Quality	Water Conservation	Erosion Control	Changes in Climate/Carbon	Wildlife Habitat	Soil Health
Community Forestry	L	L	L	L	H	H	M
Conservation Forestry (Tree Seedlings)	L	M	M	H	H	H	M
Cover Crop Program	M	H	H	H	H	M	H
Farm Pond Cost share	M	H	H	H	M	H	L
Fertilizer Flow Meter	H	M	L	L	M	L	M
Filter/Buffer Strip Program	M	H	M	H	H	H	H
Flood Control Structure Cost Share Program	M	H	H	M	M	H	L
Irrigation Management Assistance Program	H	M	H	L	L	L	M
Rain Scapes Program-Lincoln	M	H	M	M	M	M	L
Rain Ready Landscapes Program	M	H	M	M	M	M	L
Road Structure Program	M	H	H	M	M	H	L
Spring Nitrogen Application Program (SNAP)	H	M	L	L	M	L	M
Soil Sampling Cost-Share Program	H	H	L	L	L	L	H
Well Decommissioning	H	L	L	L	L	L	L
Pollinator Habitat Improvement	H	H	H	H	H	H	H
Ag BMP Cost-Share							
• Terraces	M	H	M	H	L	L	M
• Grassed Waterways	M	H	M	H	H	H	H
• Pasture & Hay land Mgt.	H	H	M	H	H	H	H
• Pasture & Hay land Planting	H	H	M	H	H	H	H

The Lower Platte South NRD provides assistance to landowners for a variety of practices and programs that benefit our natural resources. The Purpose of this table is to provide a general understanding of the level of natural resources benefits that we can expect from each conservation practice or program. Benefits such as improved groundwater and/or surface water quality, water conservation, erosion control, changes in climate/carbon, wildlife habitat and soil health, are listed in each of the columns. The conservation practices or programs (not a complete list) are listed in the far left column. For each program there is an estimated level of benefit, either H-High; M-Medium; or L-Low. The “changes in climate/carbon” benefit is associated with plants ability to store carbon in the plant or roots/soil and also utilizing lakes/wetlands as a carbon sink.



CPAs & Consultants | Wealth Management

February 22, 2021

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

Dear Board Members:

You have requested that we prepare the 2021-2022 State of Nebraska General Budget and 2021-2022 Lid Computation (the Budget Form) of Lower Platte South Natural Resources District, for the period beginning July 1, 2021 through June 30, 2022 in accordance with the form prescribed by the State of Nebraska Budget Act and perform a compilation engagement with respect to the Budget Form. We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter.

### **Our Responsibilities**

The objective of our engagement is to:

- a. Prepare the Budget Form in accordance with the form prescribed by the State of Nebraska Budget Act based on information provided by you; and
- b. Apply accounting and financial reporting expertise to assist you in the presentation of the Budget Form without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Budget form in order for it to be in accordance with the form prescribed by the State of Nebraska Budget Act.

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 Budget Form.

Our engagement cannot be relied upon to identify or disclose any Budget Form misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

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

### **Your Responsibilities**

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare Budget Form in accordance with the form prescribed by the State of Nebraska Budget Act and assist you in the presentation of the Budget Form in accordance with the form prescribed by the State of Nebraska Budget Act. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- a. The selection of accounting principles with the State of Nebraska Budget Act as the financial reporting framework to be applied in the preparation of the Budget Form.
- b. The preparation and fair presentation of Budget Form in accordance with State of Nebraska Budget Act and the inclusion of all informative disclosures that are appropriate with the State of Nebraska Budget Act.
- c. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Budget Form.
- d. The prevention and detection of fraud.
- e. To ensure that the entity 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 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 Budget Form, 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 entity 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 Budget Form, and all other nonattest services we provide. 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 Budget Form 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.

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

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

### **Other Relevant Information**

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 Lower Platte South Natural Resources District's management.

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 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 coding and approving journal entries.

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

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 are estimated to be \$3,000-\$3,500. 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, the Firm may elect to initiate an external collection process.

### **Other Matters**

With regard to the electronic dissemination of the Budget Form, 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

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 Budget Form 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.

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

*ABE LLP*

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

By: \_\_\_\_\_

Title: \_\_\_\_\_