



Certified Public Accountants & Consultants

June 22, 2011

Lincoln County Commissioners
Lincoln County Courthouse
301 N Jeffers, Room 101
North Platte, NE 69101

RE: Lincoln County Budget

Dear Commissioners:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will compile, from information you provide, the annual Budget Document for your fiscal year 2011-2012. As part of our services we will:

- Compile year-end data into a preliminary working budget draft
- Meet with the County Commissioners
- Prepare the notice of Public Hearing and deliver it to the County Clerk
- Present the Budget at the Public Hearing
- Compile the final Budget Document for submission to the State Auditor's Office

Our fees for these services shall not exceed \$6,300.

We shall be pleased to discuss this letter with you at any time.

If the foregoing is in accordance with your understanding, please sign one copy of this letter in the space provided and return it to us.

MCCHESNEY MARTIN SAGEHORN, P.C.


Susan Maline, CPA

Acknowledged:

Date