NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

Charlie.Janssen@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 13, 2020

Kent Schroeder, Chairperson
Beatrice Rural Fire District
33384 US Highway 77
Beatrice, NE 68310

Dear Chairperson Schroeder:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Beatrice Rural Fire District (District) for the fiscal year ending 2020. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (2020 Neb. Laws, LB 781, § 8), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the District.

The following information is intended to improve internal controls or result in other operational efficiencies.

Comment and Recommendation

Lack of Dual Signatures

The APA obtained the monthly statements for the District's bank accounts from its fiscal year 2020 audit waiver request. From those statements, the APA noted that all District checks written during the examination period contained only one signature.

Nebraska law requires both the Secretary-Treasurer and the President of the District to sign all checks approved by the Board. In particular, Neb. Rev. Stat. § 35-511 (Reissue 2016) states that those checks "shall bear the signature of the secretary-treasurer and the countersignature of the president of such district."

In addition, good internal controls and sound accounting practices require procedures to ensure that District checks contain the statutorily required endorsements.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

> We recommend the Board implement procedures to require dual signatures, from both the Secretary-Treasurer and the President, on all District checks, as required by law.

* * * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the District's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the District.

This communication is intended solely for the information and use of the District and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen at 402-499-8702 or dakota.christensen @nebraska.gov**.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor

2020-2021
STATE OF NEBRASKA
GENERAL BUDGET FORM

Beatrice Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Gage County

This budget is for the Period July 1, 2020, through June 30, 2021

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$ 166,494.92	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
$ 166,494.92	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2020

-	Principal
-	Interest
$ -	**Total Bonded Indebtedness**

554,983,054	**Total General Fund Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
(If YES, Board Minutes MUST be Attached)

[X] YES [ ] NO

If **YES**, Column 2 **MUST** contain **ACTUAL** Numbers.

IF YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2019 through June 30, 2020?

[X] YES [ ] NO

*If **YES**, Please attach Interlocal Agreement Report.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2019 through June 30, 2020?

[ ] YES [X] NO

*If **YES**, Please attach Trade Name Report.*

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Deann.Haeffner@nebraska.gov

Submission Information

Budget Due by 9-20-2020

Submit budget to:
1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Beatrice Rural Fire District in Gage County

Line No.	TOTAL ALL FUNDS	Actual 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	**Adopted Budget 2020 - 2021** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Beginning Net Cash Balance	$ 237,990.51	$ 318,356.19	$ 194,234.48
3	Investments	$ 788,128.22	$ 798,012.18	$ 1,091,110.15
4	County Treasurer's Balance	$ 1,058.60	$ 1,563.24	$ 1,628.48
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	**$ 1,027,177.33**	**$ 1,117,931.61**	**$ 1,286,973.11**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 166,575.61	$ 161,925.13	$ 163,230.31
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 482.75	$ 441.82	$ 500.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 1,417.25	$ 1,481.78	$ -
11	State Receipts: Property Tax Credit	$ 11,105.12	$ 12,262.39	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
14	Local Receipts: Other	$ 28,763.67	$ 43,784.29	$ 50,000.00
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available (Lines 5 thru 16)**	**$ 1,235,521.73**	**$ 1,337,827.02**	**$ 1,500,703.42**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 41,382.31	$ 41,431.84	$ 80,000.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ 1,050,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 76,207.81	$ 9,422.07	$ 350,000.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	$ -	$ -	$ -
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	$ -	$ -	$ -
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers (Lines 19 thru 28)**	**$ 117,590.12**	**$ 50,853.91**	**$ 1,480,000.00**
30	**Balance Forward/Cash Reserve (Line 17 - Line 29)**	**$ 1,117,931.61**	**$ 1,286,973.11**	**$ 20,703.42**
31	Cash Reserve Percentage			26%

PROPERTY TAX RECAP		
	Tax from Line 6	$ 163,230.31
	County Treasurer's Commission at 2% of Line 6	$ 3,264.61
	Total Property Tax Requirement	$ 166,494.92

Beatrice Rural Fire District in Gage County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund		$ 166,494.92
Sinking Fund		
Bond Fund		$ -
______________ Fund		
Total Tax Request	**	$ 166,494.92

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: ______________ Transfer To: ______________

Amount:

Reason:

Transfer From: ______________ Transfer To: ______________

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	554,983,054
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.030000
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	166,494.92

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-
Total Cash Reserve	$ 20,703.42
Remaining Cash Reserve	$ 20,703.42
Remaining Cash Reserve %	26%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Dustin Fritch**
ADDRESS	**33384 US Highway 77**
CITY & ZIP CODE	**Beatrice 68310**
TELEPHONE	**402-520-0037**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kent Schroeder	Dustin Fritch	Colt Feighner
TITLE /FIRM NAME	Chairperson	Treasurer	CPA/Schulz & Associates, PC
TELEPHONE	402-228-0681	402-520-0037	402-223-3598
EMAIL ADDRESS		beatriceruralfire@gmail.com	cfeighner@schulzcpas.com

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [x] Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Beatrice Rural Fire District in Gage County

2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 166,494.92
Motor Vehicle Pro-Rate		(2)	$ 500.00
In-Lieu of Tax Payments		(3)	$ -
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2019-2020 Lid Exceptions, Line (10))	$ -	(5)	
LESS: Amount Spent During 2019-2020	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds (**<u>Cannot</u> be a Negative Number**)		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 166,994.92**

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	$ -	(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**		(14)	
Interlocal Agreements/Joint Public Agency Agreements		(15)	$ 166,494.92
Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**		(16)	
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		(17)	
Judgments		(18)	
Refund of Property Taxes to Taxpayers		(19)	
Repairs to Infrastructure Damaged by a Natural Disaster		(20)	
TOTAL LID EXCEPTIONS (B)		(21)	**$ 166,494.92**

TOTAL RESTRICTED FUNDS **For Lid Computation (To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	**$ 500.00**

*Total Restricted Funds for Lid Computation **<u>cannot</u>** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

Beatrice Rural Fire District
in
Gage County

LID COMPUTATION FORM FOR FISCAL YEAR 2020-2021

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 **OR** OPTION 2

OPTION 1

2019-2020 Restricted Funds Authority = Line (8) from last year's Lid Computation Form	97,831.74 Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form	 Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	% Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	- Option 2 - (C)
Calculated 2019-2020 Restricted Funds Authority (Line (A) Plus Line (C)) =	- Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (3)

1,833,960.00	/	578,554,312.00	=	0.32 %
2020 Growth per Assessor		2019 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — 1.00 % (4)

5	/	5	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — % (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	3,424.11 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	101,255.85 (8)
Less: Restricted Funds from Lid Supporting Schedule	500.00 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	100,755.85 (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Beatrice Rural Fire District in Gage County

2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Total - Must agree to Line 10 on Lid Support Page 4	$ -

See Accountants' Compilation Report

CERTIFICATION OF TAXABLE VALUE And VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less.
b) community colleges, and c) school districts}

TAX YEAR 2020

(certification required on or before August 20th, of each year)

TO : SCHULZ & ASSOCIATES
C/O DARRELL EGGER
106 EASTSIDE BLVD
BEATRICE NE 68310-

TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
BEATRICE FIRE GEN	FIRE-DISTRICT	1,833,960	554,983,054

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I Patti Milligan, Gage County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Annette Carter, Deputy
(signature of county assessor)

August 17, 2020
(date)

COUNTY ASSESSOR
Seal
GAGE COUNTY, NEBRASKA

CC: County Clerk, Gage County
CC: County Clerk where district is headquartered, if different county, Gage County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2020

No Jan meeting

BEATRICE RURAL FIRE DISTRICT

ANNUAL BOARD MEETING

February 18th, 2020

The Beatrice Rural Fire District's Annual Board Meeting was held on February 18th, 2020 at 5:00 PM at Legends Party Room at the Indian Creek Mall in Beatrice, NE. The meeting was called to order by President Kent Schroeder at 5:03 PM. Board Members present: President Kent Schroeder, Vice President Gary Wiese, Secretary / Treasurer Dustin Fritch, Paul Koenig and Kyle Spilker. Also present was Chief Matt Langley and Assistant Chief Troy Stevens.

Minutes and Treasurer's Report: Minutes of the February 19th, 2019 meeting were read. Motion by Spilker to approve; Second by Koenig. Motion Carried. The **Fiscal Treasurer's Report from January 1st – December 31st, 2019** was read with a balance of $91,277.06. Motion by Wiese to approve; Second by Koenig. Motion Carried.

Chief's Report: Chief Langley reported that there was total of 92 calls for service totaling 377.56 fire fighter hours utilized. Langley also discussed training schedule that was available for 2019. There is currently 2 members resigning on good terms: Jake Waldron and Randy Wymore. Southeast Communication (Dispatch) reported that there are no issues in relation to Beatrice Rural Fire Department. Chief Langley reported that there is a current balance in the donation account of $8412.60. A new MSA Thermal Imaging Camera was put into service on Truck 24 and the old camera has been moved to Truck 29. A new design for our Burn Permits is being considered to condense the current setup of two different form into one. Motion made by Fritch to approve Chief's Report; Second by Wiese. Motion Carried.

Old Business: Chief Langley reported that the department would try again on getting the required documentation for the $250 Tax Credit for 2020-2021.

New Business:

Equipment: Chief Langley discussed the possibility of adding a UTV, designed for fire and rescue response within the district. Also brought up for future consideration would be to look into creating a Training Facility owned by Beatrice Rural Fire Department, that could be utilized by other departments.

Discussion was also mentioned about updating current apparatus. Truck 24 – 2007, Truck 27 – 2012, Truck 28 – 1988, Truck 29 – 2005, Truck 30 – 2017.

Clothing / Apparel: Chief Langley discussed getting department clothing for the membership and different styles. A motion was made by Schroeder to allow up to $50 per member for T-Shirts and for the department to issue scene coats to current members. Second by Wiese. Motion Carried.

MFO: President Schroeder discussed keeping the current members of the Mutual Finance Organization (MFO) as Primary – Kent Schroeder and Secondary – Gary Wiese.

Membership / Roster: Chief Langley reported that with the two resignations, the current membership is at 36. Motion made by Koenig to approve; Second by Spilker. Motion Carried.

L.O.D.D. Membership: Current member Rick Cookus has been accepted as a member the Nebraska Serious Injury and Line of Duty Death Response team. Cookus would represent Beatrice Rural Fire Department when working with the L.O.D.D. team. It would require him to have a full Class A uniform, which BRFD does not currently have. Estimates of around $800 plus badge. Going to hold off until get accurate prices for vote.

N.S.V.F.A.: Chief Langley discussed getting the entire membership enrolled in Nebraska State Volunteer Firefighter's Association for 2020-2021. Motion made by Spilker to approve; Second by Fritch. Motion Carried.

No Further Business: A motion was made by Spilker to adjourn the meeting, Second by Koenig. Motion Carried.

Meeting Adjourned.

Beatrice Rural Fire Department

Secretary / Treasurer Dustin J. Fritch

2/18/2020

NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY

Beatrice Rural Fire District
IN
Gage County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September 2020, at 8:00 o'clock P.M. at Conference room at the City Auditorium for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

/s/Dustin Fritch

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	$	117,590.12
2019-2020 Actual/Estimated Disbursements & Transfers	$	50,853.91
2020-2021 Proposed Budget of Disbursements & Transfers	$	1,480,000.00
2020-2021 Necessary Cash Reserve	$	20,703.42
2020-2021 Total Resources Available	$	1,500,703.42
Total 2020-2021 Personal & Real Property Tax Requirement	$	166,494.92
Unused Budget Authority Created For Next Year	$	100,755.85

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	166,494.92
Personal and Real Property Tax Required for Bonds	$	-

935876 September 3, 2020

AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA }SS.
GAGE COUNTY

Shannon Borzekofski being first duly sworn on oath, says that she he/she is the Chief Clerk of the Beatrice Daily Sun, a legal daily newspaper printed & published in Gage County, Nebraska, and having a bonafide circulation of more than 300 copies of each issue; that the notice, a true copy of which is hereto attached was published on Thursday the 3rd day of September 2020 of said newspaper had been published in whole or part in the office of said **county** from which distribution took place, for more than 52 consecutive weeks prior to the publication of said notice.

Shannon Borzekofski

Subscribed in my presence and sworn to before me this 3rd **day of September, 2020.**

Notary Public

Carol L Bradley

My commission expires Jan 29, 2022

Balance Due $83.85

General Notary - State of Nebraska
CAROL L. BRADLEY
My Comm. Exp. Jan. 29, 2022.

TAXPAYER'S BUDGET HEARING

September 8th, 2020

The Beatrice Rural Fire District annual taxpayer's budget hearing was held on September 8th, 2020, at 8:00 PM at the Beatrice City Auditorium with Seventeen (17) members present. The meeting was called to order by President Kent Schroeder at 8:23 PM. Board members present – President Kent Schroeder, Vice President Gary Wiese, Secretary / Treasurer Dustin Fritch, Paul Koenig, and Kyle Spilker. Also present was Chief Matt Langley, Assistant Chief Dustin McQuigg. A copy of the Open Meetings Act was present and available for inspection.

Minutes and Treasurer's Report: Minutes of the September 10th, 2019 meeting were read. Motion by Gary Wiese to approve; Second by Kyle Spilker. Motion Carried. The **Fiscal Treasurer's Report** for Fiscal Year July 1st, 2019 through June 30th, 2020 was read with and ending balance of $194,234.48. Motion by Kyle Spilker to approve; Second by Gary Wiese. Motion Carried.

Chief's Report: Chief Langley informed the board that there are several projects that the department is looking into going forward and more information will be discussed later down the agenda. Motion made by Kyle Spilker to approve; Second by Dustin Fritch. Motion Carried.

Old Business: None

New Business:

Budget 2020-2021: The **Budget for the 2020-2021 fiscal year** of $166,494.92 was presented to the board and taxpayer's present for discussion and approval. A motion was made to **approve the 2020-2021 Fiscal Year Budget** by Gary Wiese, Second by Kyle Spilker. Motion carried by all board members. A motion to **approve a 1% Increase in the Total 2020-2021 Funds,** was made by Paul Koenig, Second by Gary Wiese. Motion Carried by all board members. A motion to **Request Audit Waiver for the year ending 6/30/2020** was made by Gary Wiese; Second by Dustin Fritch to approve. Motion carried by all board members.

Equipment:

Grass Rig: Chief Langley reported that the department is looking at upgrading one or two grass rigs with possibly two new trucks. He recommended that the new apparatus be built by Weiss Fire of Salina, KS, and from reviewing other purchase contracts and talking to the sales rep, that $135,000 per truck plus an additional $5000 in equipment would cover the total purchase. After discussion within the board and with members present, Kyle Spilker made a motion to approve one new truck at this time, not to exceed $135,000 with an additional $2,500 for additional equipment. Second by Gary Wiese. Motion Carried by all board members.

Pagers: Chief Langley reported that the department is getting to the point with the current pagers, that parts are getting hard to get and there are more and more issues as they age. The department is requesting to purchase the latest Minitor 6 pagers to replace the current ones still in use. Paul Koenig made a motion to purchase forty (40) new pagers and chargers. Second by Gary Wiese. Motion Carried by all board members.

New Fire Station: Chief Langley informed those in attendance that construction is taking place. Langley informed the board that Chief Daake had requested a meeting recently to discuss options for the square footage within the fire station being utilized by Beatrice Rural Fire District and to try to come up with a mutual agreement or contract. One option was to have Beatrice Rural make a onetime payment of 10% of total construction costs, which was further negotiated down to 1% of total construction costs. Another option was to do a square footage price of

($26.50), based on the area (1,662 sq./ft.) being utilized. Chief Langley also informed the board that Chief Daake and the City of Beatrice would like to sit down and look at the current contract and see if any updated need to be made in the labor area from the city for Beatrice Rural. The board discussed the new information and the current contract with the city and the decision was made to get further information and to take a closer look at the current contract. A motion was made by Paul Koenig to Table any action until a later date. Second by Gary Wiese. Motion Carried.

Chief Langley thanked the board for the changes that have been taking place and the commitment to update.

No Further Business: A motion was made by Paul Koenig to adjourn the meeting, Second by Kyle Spilker. Motion Carried.

Meeting Adjourned.

Dustin J. Fritch, Secretary / Treasurer

9/8/2020

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Beatrice Rural Fire District	**Gage County**
SUBDIVISION NAME	COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption for 2020-2021 (Column 4)
Gage county MFO and surrounding fire districts	*Indefinite*	*The fire district agrees to provide fire protection in Gage county and the surrounding communities*	$ 166,494.92

Total Amount used as Lid Exemption $ 166,494.92

See Accountants' Compilation Report

SCHULZ & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

106 Eastside Blvd
Beatrice, NE 68310-3477
Phone (402) 223-3598
Fax (402) 228-4731

E-mail: contactus@schulzcpas.com
Website: www.schulzcpas.com

300 6th Street, P.O. Box 535
Fairbury, NE 68352-0535
Phone (402) 729-6137
Fax (402) 729-6337

To the Governing Board
Beatrice Rural Fire District
Beatrice, Nebraska

The governing board is responsible for the accompanying budget form for the Beatrice Rural Fire District, which comprises the historical information – cash basis for the years ended June 30, 2019 and 2020 and the budgeted information – cash basis for the year ending June 30, 2021 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the governing board. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the accompanying prescribed form.

A compilation of forecasted budget information is limited to presenting in the form prescribed by the Nebraska Auditor of Public Accounts information that is the representation of the governing board and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and the accompanying information referred to above and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted information or underlying assumptions. Furthermore, there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The governing board has elected, in accordance with the policies established by the Nebraska Auditor of Public Accounts, to omit the summary of significant accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about Beatrice Rural Fire District's budgeted information for the forecasted year ending June 30, 2021. Accordingly, this forecast is not designed for those who are not informed about such matters.

The information included in the accompanying budget form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts and is not intended to be a complete presentation of Beatrice Rural Fire District's assets and liabilities.

Schulz & Associates

Schulz & Associates, P.C.
Certified Public Accountants
August 31, 2020