



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

Randy Royle, Chairperson
Mason City Rural Fire District 4
77575 S Mason Rd
Mason City, NE 68855

Dear Chairperson Royle:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Mason City Rural Fire District 4 (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.

Comments and Recommendations

1. Payments Not Approved

The APA obtained a copy of the September 16, 2020, meeting minutes for the Board of Directors (Board) of the District. Those minutes fail to reflect the Board's approval of any District expenditures. Per Neb. Rev. Stat. § 35-508(4) (Reissue 2016), Boards have the exclusive power to "manage and conduct the business affairs of the district." Accordingly, any expenditure of District funds requires express Board authorization.

Additionally, Neb. Rev. Stat. § 35-511 (Reissue 2016) provides, in relevant part, the following:

All donations, contributions, bequests, annuities, or borrowed money received by or on behalf of the district shall be deposited with the secretary-treasurer of the district and shall be drawn out only upon proper check. Such check shall be authorized by the board of directors and shall bear the signature of the secretary-treasurer and the countersignature of the president of such district.

(Emphasis added.) Properly discharging the above statutory duties necessarily entails proper financial management, which calls for the Board's approval of all expenditures prior to, or as soon thereafter as possible, the actual disbursement of District funds.

As a public body, moreover, the Board is subject to the provisions of the Open Meetings Act, which is set out at Neb. Rev. Stat. § 84-1407 (Reissue 2014) et seq. In particular, Neb. Rev. Stat. § 84-1413(1) (Cum. Supp. 2018) requires public bodies, including Boards, to "keep minutes of all meetings," showing, among other things, "the substance of all matters discussed."

Furthermore, a good internal control plan and sound business practices require procedures to ensure that the Board approves, in a timely fashion, all expenditures and business transactions of the District. Those same procedures should ensure also that the Board documents such approval in its meeting minutes, specifying the name of each payee, the exact amount of any disbursement, and the specific purpose of the payment.

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 implementation of procedures to ensure the Board approves, in a timely fashion, all expenditures of District funds, and such approval is documented adequately in the Board's meeting minutes.

2. 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.

3. Expenditures in Excess of Budget

For the fiscal year ended June 30, 2020, actual expenditures exceeded the adopted budget by \$3,208.91. No amendment was filed with our office for these additional expenditures.

Neb. Rev. Stat. § 13-510 (Reissue 2012) states, in relevant part:

No expenditure during any fiscal year or biennial period shall be made in excess of the amounts indicated in the adopted budget statement, except as authorized in section 13-511, or by state law. Any officer or officers of any governing body who obligates funds contrary to the provisions of this section shall be guilty of a Class V misdemeanor.

Neb. Rev. Stat. § 13-511 (Cum. Supp. 2018) sets out the procedures for amending the adopted budget accordingly.

When expenditures are made in excess of the amounts budgeted with no appropriation adjustments by the Board to address those excesses, the District is noncompliant with State statute, further increasing the risk for loss and/or misuse of funds.

We recommend the Board implement procedures to monitor closely its budget status on an ongoing basis to avoid incurring expenditures in excess of the amount budgeted, and amend the budget as necessary.

* * * * *

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,

A handwritten signature in black ink, appearing to read "Mark Avery", with a long horizontal flourish extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor

**2020-2021
STATE OF NEBRASKA
GENERAL BUDGET FORM**

Mason City Rural Fire

TO THE COUNTY BOARD AND COUNTY CLERK OF
Custer County

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

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:

\$	29,361.07	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	29,361.07	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1

	-	Principal
	-	Interest
\$	-	Total Bonded Indebtedness

195,740,442	-	Total General Fund Certified Valuation (All Counties)
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*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

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

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)

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?

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 NO

If YES, Please attach Trade Name Report.

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

Mason City Rural Fire in Custer 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	\$ 70,351.21	\$ 81,257.93	\$ 90,464.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 70,351.21	\$ 81,257.93	\$ 90,464.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 26,090.46	\$ 29,254.87	\$ 28,785.36
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 7,306.10	\$ 7,810.11	\$ 7,753.86
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ 392.94	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 215.00	\$ 200.00	\$ -
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ 8,057.42	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 6 thru 16)	\$ 112,413.13	\$ 118,522.91	\$ 127,003.22
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 23,097.78	\$ 28,058.91	\$ 24,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
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	\$ 8,057.42	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 31,155.20	\$ 28,058.91	\$ 24,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 81,257.93	\$ 90,464.00	\$ 103,003.22
31	Cash Reserve Percentage			429%
PROPERTY TAX RECAP		Tax from Line 6		\$ 28,785.36
		County Treasurer's Commission at 2% of Line 6		\$ 575.71
		Total Property Tax Requirement		\$ 29,361.07

Mason City Rural Fire in Custer 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	\$ 70,351.21	\$ 81,177.18	\$ 90,331.47
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 70,351.21	\$ 81,177.18	\$ 90,331.47
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 26,090.46	\$ 29,254.87	\$ 28,785.36
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 7,306.10	\$ 7,810.11	\$ 7,753.86
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ 392.94	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 215.00	\$ 200.00	\$ -
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ 8,057.42	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 112,413.13	\$ 118,442.16	\$ 126,870.69
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 23,178.53	\$ 28,110.69	\$ 24,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
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	\$ 8,057.42	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 31,235.95	\$ 28,110.69	\$ 24,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 81,177.18	\$ 90,331.47	\$ 102,870.69
31	Cash Reserve Percentage			429%
PROPERTY TAX RECAP		Tax from Line 6		\$ 28,785.36
		County Treasurer's Commission at 2% of Line 6		\$ 575.71
		Total Property Tax Requirement		\$ 29,361.07

Mason City Rural Fire in Custer 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	\$	29,361.07
Sinking Fund		
Bond Fund	\$	-
_____ Fund		
Total Tax Request	** \$	29,361.07

** 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		0
City/Village Valuation included in Township Valuation		
General Fund Tax Rate	#DIV/0!	
Township Taxes within City/Village	#DIV/0!	
50% of Township Taxes within City/Village	#DIV/0!	
Projected Township Taxes to be collected	#DIV/0!	

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
Equipment	95,000.00
Total Special Reserve Funds	95,000.00
Total Cash Reserve	\$ 102,870.69
Remaining Cash Reserve	\$ 7,870.69
Remaining Cash Reserve %	33%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Jonathan Hawkins
ADDRESS	77575 S Mason Rd
CITY & ZIP CODE	Mason City NE 68855
TELEPHONE	308-870-3054
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Randy Royle	Jonathan Hawkins	Jonathan Hawkins
TITLE /FIRM NAME	Chairperson	Sec/Treasurer	Sec/Treasurer
TELEPHONE	308-732-3484	308-870-3054	308-870-3054
EMAIL ADDRESS		jon78hawkins@gmail.com	jon78hawkins@gmail.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
- 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.

Mason City Rural Fire in Custer County
2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	29,361.07
Motor Vehicle Pro-Rate	(2) \$	-
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 (Cannot be a Negative Number)	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$ 29,361.07
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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 (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)		
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) \$	-
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)	\$ -
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TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	\$	29,361.07
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Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Mason City Rural Fire in Custer County
2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

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

\$	-
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NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Mason City Rural Fire
IN
Custer 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 16 day of September 2020, at 8 o'clock A.M. at Mason City Fire Hall 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.

Jonathan Hawkins

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$	31,235.95
2019-2020 Actual/Estimated Disbursements & Transfers	\$	28,110.69
2020-2021 Proposed Budget of Disbursements & Transfers	\$	24,000.00
2020-2021 Necessary Cash Reserve	\$	102,870.69
2020-2021 Total Resources Available	\$	126,870.69
Total 2020-2021 Personal & Real Property Tax Requirement	\$	29,361.07
Unused Budget Authority Created For Next Year	\$	4,843.24

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	29,361.07
Personal and Real Property Tax Required for Bonds	\$	-

----- Cut Off Here Before Sending To Printer -----

Mason City Rural Fire Board Meeting on 9-16-20 was called to order by Rod Lovitt @ 8:08 AM.

Members present were Jonathan Hawkins, Rod Lovitt, Shane Rohde and Skip Amsberry. Members absent was Randy Royle.

The meeting was published in the Custer County Chief Newspaper on 9/10/20.

The Open Meeting Act was acknowledged on the west wall of the meeting room.

Budget was reviewed, Skip motioned to approve budget as presented.

- Shane seconded. Role call, all yes. Motioned carried.

Jonathan motioned to use budget as audit waiver.

- Rod seconded. Role call, all yes. Motioned carried.

Jonathan motioned to not approve the 1% over the Base Limitation increase.

- Skip seconded. Role call, all yes. Motioned carried.

Jonathan motioned to adjourn the meeting.

- Rod seconded. Role call, all yes. Motion carried

Meeting adjourned @ 8:38 AM

AFFP

Mason City Rural Fire

Budget Hearing

Affidavit of Publication

STATE OF NE }
COUNTY OF CUSTER } SS

Madison Siedschlag, being duly sworn, says:

That he is Composition of the Custer County Chief, a weekly newspaper of general circulation, printed and published in Broken Bow, Custer County, NE; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

September 10, 2020

That said newspaper was regularly issued and circulated on those dates.

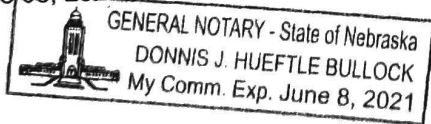
SIGNED:

Madison Siedschlag

Subscribed to and sworn to me this 10th day of September 2020.

Donnis J. Hueftle Bullock
Donnis J. Hueftle Bullock, Notary Public, Custer County, NE

My commission expires: June 08, 2021



00000776 00009313

Jonathan Hawkins
Mason City Rural Fire District
77575 S Mason Rd
Mason City, NE 68855

<h2 style="margin: 0;">NOTICE OF BUDGET HEARING AND BUDGET SUMMARY</h2>

Mason City Rural Fire
IN
Custer County, Nebraska

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2020-2021 Necessary Cash Reserve	\$ 102,870.69
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Total 2020-2021 Personal & Real Property Tax Requirement	\$ 29,361.07
Unused Budget Authority Created For Next Year	\$ 4,843.24

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 29,361.07
Personal and Real Property Tax Required for Bonds	\$ -

**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 : MASON CITY FIRE 4

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
MASON CITY FIRE 4	FIRE-DISTRICT	154,634	195,740,442

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

I Lana Lymber, Custer 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.

Lana Lymber

(signature of county assessor)

 AUG 17 2020
(date)

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