



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

Leslie Brown, Chairperson
Gothenburg Fire Protection District 4
PO Box 249
Gothenburg, NE 69138

Dear Chairperson Brown:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Gothenburg Fire Protection 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 4, 2019, 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.

* * * * *

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**

Gothenburg Fire Protection District 4

TO THE COUNTY BOARD AND COUNTY CLERK OF
Dawson County

This budget is for the Period July 1, 2019, through June 30, 2020

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:

\$	90,327.47	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	90,327.47	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2019

	-	Principal
	-	Interest
\$	-	Total Bonded Indebtedness

602,183,146

Total General Fund Certified Valuation (All Counties)

(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

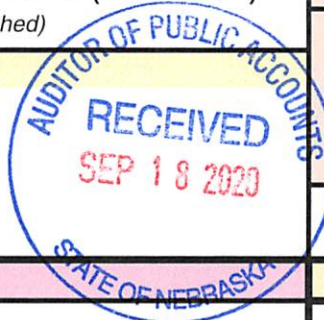
If YES, Please attach Trade Name Report.

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



Gothenburg Fire Protection District 4 in Dawson 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	\$ 65,222.65	\$ 107,175.32	\$ 112,803.05
3	Investments	\$ 344,482.87	\$ 347,600.14	\$ 455,676.68
4	County Treasurer's Balance	\$ 1,704.47	\$ 1,208.23	\$ 2,154.82
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 411,409.99	\$ 455,983.69	\$ 570,634.55
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 93,973.49	\$ 95,223.95	\$ 88,556.34
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 270.63	\$ 203.47	\$ 204.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 33,475.26	\$ 36,959.80	\$ 35,669.05
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 15,541.29	\$ 14,149.35	\$ 15,118.75
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)	\$ 554,670.66	\$ 602,520.26	\$ 710,182.69
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 17,770.97	\$ 20,289.97	\$ 32,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 80,916.00	\$ 11,595.74	\$ 670,000.00
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)	\$ 98,686.97	\$ 31,885.71	\$ 702,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 455,983.69	\$ 570,634.55	\$ 8,182.69
31	Cash Reserve Percentage			26%
PROPERTY TAX RECAP		Tax from Line 6		\$ 88,556.34
		County Treasurer's Commission at 2% of Line 6		\$ 1,771.13
		Total Property Tax Requirement		\$ 90,327.47

Gothenburg Fire Protection District 4 in Dawson 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	\$ 90,327.47
Sinking Fund	
Bond Fund	\$ -
_____ Fund	
Total Tax Request	** \$ 90,327.47

** 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	602,183,146
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.015000
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	90,327.47

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	\$ 8,182.69
Remaining Cash Reserve	\$ 8,182.69
Remaining Cash Reserve %	26%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Professional Financial Consultants, Inc.
ADDRESS	PO Box 249
CITY & ZIP CODE	Gothenburg, NE 69138
TELEPHONE	308 537-7106
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Leslie Brown	Joe France	Sharyl L Munster EA
TITLE /FIRM NAME	Chairperson	Secretary	Professional Financial Consultants, Inc.
TELEPHONE	308 537-3267	308 537-7509	308 537-7106
EMAIL ADDRESS		joefrance@live.com	Sharyl@PFctax.pro

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.

Gothenburg Fire Protection District 4 in Dawson County

2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	90,327.47
Motor Vehicle Pro-Rate	(2) \$	204.00
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 be a Negative Number)</u>	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-
TOTAL RESTRICTED FUNDS (A)	(9) \$	90,531.47

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) \$	45,000.00
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) \$	45,000.00

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>	\$ 45,531.47
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------

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

Gothenburg Fire Protection District 4

in
Dawson 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 47,243.20
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)

_____ / _____ = _____ %
 2020 Growth / 2019 Valuation = Multiply times
 per Assessor / 100 To get %

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE - %
(4)

_____ / _____ = _____ %
 # of Board Members / Total # of Members in
 voting "Yes" for Increase / 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) 2.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 1,181.08
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 48,424.28
(8)

Less: Restricted Funds from Lid Supporting Schedule 45,531.47
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 2,892.81
(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.

Gothenburg Fire Protection District 4 in Dawson County
2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement

Amount Budgeted

Total - Must agree to Line 10 on Lid Support Page 4

\$ -

GOTHENBURG Times

Proof of Publication

State of Nebraska }
Dawson County } ss.

Amanda Loney being duly sworn on oath deposes and says that she is the Representative of The Gothenburg Times, a weekly newspaper, which is published at Gothenburg, in the County of Dawson, and State of Nebraska and that said Gothenburg Times has a bona fide circulation of over three hundred copies weekly, and said newspaper has been published for more than fifty-two successive weeks prior to the publication of the notice annexed hereto, and each of said issues has been published in an office maintained at said place of publication.

That the annexed notice has been published in one issue of said newspaper, the publication thereof having been made on the 27th day of

August 2020

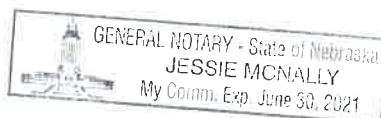
Amanda Loney

Subscribed and sworn to before me this

4th day of September, 2020.

Jessie McNally

Publication Fee \$ 100.50



NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Gothenburg Fire Protection District
IN

Dawson County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of Sections 13-501 to 13-513, that the governing body will meet on the 3 day of September at 7 o'clock P.M. at Gothenburg Fire Hall for the purpose of hearing suggestions or observations of taxpayers relating to the following proposed budget. Detail is available at the office of the Clerk during regular business hours.

JOE FRANCE

- 2018-2019 Actual Disbursements & Transfers
- 2019-2020 Actual/Estimated Disbursements & Transfers
- 2020-2021 Proposed Budget of Disbursements & Transfers
- 2020-2021 Necessary Cash Reserve
- 2020-2021 Total Resources Available
- Total 2020-2021 Person & Real Property Tax Requirement
- Unused Budget Authority Created For Next Year

Breakdown of Property Tax:

- Personal and Real Property Tax Required for Non-Bond Purposes
- 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, and
b) community colleges, and c) school districts}*

TAX YEAR 2020

{certification required on or before August 20th, of each year}


**TO: GOTHENBURG FIRE DIST #4
 C/O JOE FRANCE
 41556 ROAD 766
 GOTHENBURG NE 69138**

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAWSON

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRI)	Value attributable to Growth	Total Taxable Value
FIRE GBURG #4	Fire-District	335,000	417,142,143

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

I JOHN PHILLIP MOORE, DAWSON 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.


(signature of county assessor)

AUG 18 2020
(date)

CC County Clerk, DAWSON County

CC County Clerk where district is headquarter, if different county, _____ County

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

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,
and b) community colleges, and c) school districts}

TAX YEAR 2020

{certification required annually}


To: GOTHENBURG FIRE

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

<u>Name of Political Subdivision</u>	<u>Subdivision Type</u>	<u>Value attributable to Growth</u>	<u>Total Taxable Value</u>
GOTHENBURG FIRE GENERAL		\$217,529	\$101,142,097

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

I, Lincoln County, NE 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.



(signature of county assessor)

08/17/2020

(date)

CC: County Clerk, Lincoln County, NE County

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

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division



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)

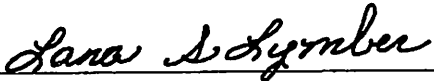
TO : GOTHENBURG FIRE 7

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
GOTHENBURG FIRE 7	FIRE-DISTRICT	0	83,898,906

*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.



(signature of county assessor)



(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

Gothenburg Rural Fire District #4
Special Budget Meeting 2020-2021
Minutes of Board Meeting
7:00 P.M. – September 3, 2020

The Gothenburg Rural Fire District #4 held a budget meeting on September 3, 2020 at the Gothenburg Fire Hall.

Les Brown called the budget meeting to order at 7:00 p.m.

Present at the meeting were: Joe France, Troy Franzen, Steve Ackerman, Les Brown, Roger Wahlgren and Paul Peterson. Also attending the meeting was GVFD Fire Chief, Mark Ballmer.

The first item of business was to open the meeting to the public for the advertised budget hearing. Minutes from the prior meeting were read, Steve Ackerman made a motion and Troy Franzen seconded the motion to approve the prior year minutes as read.

A motion was made by Troy Franzen and seconded by Steve Ackerman that the fiscal 2020-2021 budget be approved as presented, requesting \$90,327.47 in property taxes and \$32,000 of operating expenditures with balance of the increase to go into equipment. The motion passed with all members in favor.

The next item of business was to determine if an audit should be performed or to request an audit waiver as part of the budget document. After discussion, a motion was made by Roger Wahlgren and seconded by Troy Franzen and upon vote, a resolution was passed that an audit waiver should be requested as part of the budget document.

Troy Franzen made a motion and Roger Wahlgren seconded the motion to buy to purchase bunker gear estimated to be \$15,000 and to continue to pursue purchasing a quick attack grass rig.

Paul Peterson made a motion to keep officers the same and Troy Franzen seconded the motion.

Roger Wahlgren made a motion and Paul Peterson seconded the motion to potentially set 2021-22 mill levy to zero with a meeting in June to make a final decision on the matter.

Roger Wahlgren made a motion to adjourn, Steve Ackerman seconded and the motion carried.

Joe France, Secretary

Professional Financial Consultants, Inc.

424 10th Street, PO Box 249

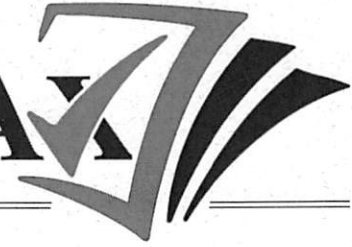
Gothenburg, NE 69138

(308)537-7106 or (800)286-7106

Fax: (308)537-3690

Email: PFCTax@pfctax.pro

PFC TAX



September 13, 2020

Auditor of Public Accounts
State Capitol
Suite 2303
Lincoln, NE 68509-4786

RE: Gothenburg Rural Fire District #4

To whom it may concern:

Please find attached a copy of the 2020-2021 budget of the above political subdivision.

Please contact me if you have any questions.

Very truly yours,

Sharyl E. Munster, EA
Professional Financial Consultants, Inc.

Pc: Joe France