



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

Joe Ruzek, Chairperson
Dodge Rural Fire District 4
668 B Rd
Dodge, NE 68633

Dear Chairperson Ruzek:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Dodge 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.

Comment and Recommendation

Board Member Payments

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 a few Board members were receiving payments in excess of the amount allowed per statute. It was noted that two District Board members received \$75 for attending the monthly Board meetings.

Neb. Rev. Stat. § 35-506(3) (Supp. 2019) states the following:

The members of the board of directors of a rural or suburban fire protection district may receive up to fifty dollars for each meeting of the board, but not to exceed twelve meetings in any calendar year, and reimbursement for any actual expenses necessarily incurred as a direct result of their responsibilities and duties as members of the board engaged upon the business of the district. When it is necessary for any member of the board of directors to travel on business of the district and to attend meetings of the district, he or she shall be allowed mileage at the rate provided in section 81-1176 for each mile actually and necessarily traveled.

In addition, good internal controls require procedures to ensure that Board members received payments within statutory limitations. Without such procedures, there is an increased risk of loss, theft, or misuse of District funds.

We recommend the District implement procedures to ensure that Board members received payments within statutory limitations.

* * * * *

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, sweeping horizontal line extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor

2020-2021
STATE OF NEBRASKA
GENERAL BUDGET FORM

Dodge Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Dodge 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:

\$	83,070.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	83,070.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1

-	Principal
-	Interest
\$ -	Total Bonded Indebtedness

343,161,826

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

Dodge Rural Fire District in Dodge 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	\$ 32,636.93	\$ 106,064.96	\$ 32,046.35
3	Investments	\$ 240,945.16	\$ 285,539.28	\$ 292,386.58
4	County Treasurer's Balance	\$ 8,975.48	\$ 9,923.36	\$ 12,720.34
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 282,557.57	\$ 401,527.60	\$ 337,153.27
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 71,193.19	\$ 70,918.73	\$ 81,441.18
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 197.05	\$ 198.58	\$ 200.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 195.18	\$ 206.78	\$ -
11	State Receipts: Property Tax Credit	\$ 7,668.27	\$ 9,248.46	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 70,398.60	\$ 7,199.82	\$ -
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)	\$ 432,209.86	\$ 489,299.97	\$ 418,794.45
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 30,682.26	\$ 33,761.54	\$ 55,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 109,601.52	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 8,783.64	\$ 361,000.00
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)	\$ 30,682.26	\$ 152,146.70	\$ 416,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 401,527.60	\$ 337,153.27	\$ 2,794.45
31	Cash Reserve Percentage			5%
PROPERTY TAX RECAP		Tax from Line 6		\$ 81,441.18
		County Treasurer's Commission at 2% of Line 6		\$ 1,628.82
		Total Property Tax Requirement		\$ 83,070.00

Dodge Rural Fire District in Dodge 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	\$ 83,070.00
Sinking Fund	
Bond Fund	\$ -
_____ Fund	
Total Tax Request	** \$ 83,070.00

** 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	343,161,826
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.024207
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	83,070.00

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	\$ 2,794.45
Remaining Cash Reserve	\$ 2,794.45
Remaining Cash Reserve %	5%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Mike Dirkschneider
ADDRESS	668 B Rd
CITY & ZIP CODE	Dodge, 68633
TELEPHONE	402-693-2579
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Joe Ruzek	Mike Dirkschneider	Dean Pekny
TITLE /FIRM NAME	Chairperson	Clerk	Oelkers & Associates, LLC
TELEPHONE	402-936-3085	402-693-2579	402-693-2202
EMAIL ADDRESS			

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.

Dodge Rural Fire District in Dodge County
2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	83,070.00
Motor Vehicle Pro-Rate	(2)	\$	200.00
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)	\$	83,270.00
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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>	\$ 83,270.00
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

LID COMPUTATION FORM FOR FISCAL YEAR 2020-2021

OPTION 1

Option 1 - (1)

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

Option 2 - (1)

(2)

- %

(2)

- %

(3)

(3)

1.00 %

(4)

(4)

%

(5)

3.50 %

(6)

3,052.79

(7)

90,275.35

(8)

83,270.00

(9)

7,005.35

(10)

Page 5

Amount Budgeted

\$ _____

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Dodge Rural Fire District
IN
Dodge 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 14th day of September 2020, at 7:30 o'clock P.M. at Dodge Fire Station 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.

Mike Dirkschneider

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 30,682.26
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 152,146.70
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 416,000.00
2020-2021 Necessary Cash Reserve	\$ 2,794.45
2020-2021 Total Resources Available	\$ 418,794.45
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 83,070.00
Unused Budget Authority Created For Next Year	\$ 7,005.35

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 83,070.00
Personal and Real Property Tax Required for Bonds	\$ -

Cut Off Here Before Sending To Printer

**Dodge Rural Fire District
BUDGET MEETING
September 14, 2020**

The meeting of the Dodge Rural Fire board was held at 7:30 in the Dodge Fire Station.

Members present were Joe Ruzek, Mike Dirkschneider, Vern Vodvarka, and Brian Wisnieski. Absent was Don Franzluebbbers.

The meeting was called to order by the president, Joe Ruzek. The financial report was read and approved.

A motion was made by Brian Wisnieski to request the audit waiver form to be submitted rather than having an audit performed. It was seconded by Vern Vodvarka. Motion carried 4-0.

A motion was made by Mike Dirkschneider to increase the total restricted fund authority by an additional 1%. It was seconded by Joe Ruzek. Motion carried 4-0.

A motion was made by Vern Vodvarka to approve the 2020-2021 budget as published. It was seconded by Joe Ruzek. Motion carried 4-0.

A motion was made by Mike Dirkschneider to adjourn the meeting. It was seconded by Brian Wisnieski. Motion carried 4-0.

Sec.-Treasurer

Mike Dirkschneider

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: FIRE DIST 4-DODGE

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
FIRE DIST 4 GEN-DODGE	Fire (DIST6)	\$1,287,526	\$146,175,578

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

I Debbie Churchill, Dodge 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.

Debbie Churchill

(signature of county assessor)

08/19/2020

(date)

CC: County Clerk, Dodge County, NE County

CC: County Clerk where district is headquartered, if different county, Dodge 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 AUG 20)

TO:
DODGE FIRE DISTRICT
%JOE RUZEK
326 6TH ROAD
DODGE, NE 68633

tia@oelkersllc.com

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUMING

NAME OF POLITICAL SUBDIVISION	SUBDIVISION TYPE	*2020 VALUE ATTRIBUTABLE TO GROWTH	2020 TOTAL TAXABLE VALUE
DODGE FIRE DISTRICT	FIRE DISTRICT	\$ 3,568,472	\$ 148,730,823

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

I Charle Kreikemeier, Cuming 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. Sections 13-509 and 13-518.



(SIGNATURE OF COUNTY ASSESSOR)

8/18/2020

DATE

CC:
COUNTY CLERK, CUMING COUNTY DODGE COUNTY ASSESSOR
DODGE COUNTY CLERK

NOTE TO POLITICAL SUBDIVISION: A COPY OF THE CERTIFICATION OF VALUE MUST BE ATTACHED TO YOUR BUDGET DOCUMENT.

Amended - 08-28-2020
**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: DODGE RURAL FIRE DIST. #5
MIKE DIRKSCHNEIDER
668 B ROAD
DODGE, NE 68633**

TAXABLE VALUE LOCATED IN THE COUNTY OF: COLFAX

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
FIRE DODGE	Fire-District	2,833,470	48,255,425

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

I VIOLA BENDER, COLFAX 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.

Viola M Bender
(signature of county assessor)

08-28-2020
(date)

CC: County Clerk, COLFAX 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.

DODGE RURAL FIRE DISTRICT

January 13, 2020

The meeting of the Dodge Rural Fire District was held at the Dodge Fire Station.

Members present were Joe Ruzek, Mike Dirkschneider, Brian Wisnieski, Don Franzluebbbers, and Vern Vodvarka.

The financial report was given and approved.

The purpose of the meeting was to pay the monthly bills.

A motion was made by Don Franzluebbbers to pay the monthly bills. It was recorded by Mike Dirkschneider. Motion carried 5-0.

Bills paid were:

Bayer Appliance		\$412.37
Danko Emergency	7 sets of bunker gear	\$17,147.28
Snyder Fire Dept.	Repeater tower	\$89.20

Vern Vodvarka made a motion to adjourn the meeting. It was seconded by Brian Wisnieski. Motion carried 5-0.

Sec-Treas.

Mike Dirkschneider

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Dodge Rural Fire District
IN
Dodge County, Nebraska

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Mike Dirkschneider

Clerk/Secretary

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2020-2021 Total Resources Available	\$	418,794.45
Total 2020-2021 Personal & Real Property Tax Requirement	\$	83,070.00
Unused Budget Authority Created For Next Year	\$	7,005.35

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	83,070.00
Personal and Real Property Tax Required for Bonds	\$	-

Proof of Publication

State of Nebraska

County of Dodge

Kathleen Kauffold, being first duly
(name)

sworn, deposes and says she is the
(he or she)

publisher of Criterion
(position) (name of publication)

a weekly legal newspaper having a bona
(weekly, daily, etc.)

fine circulation of more than 300 copies published in

Dodge
(name of town)

Nebraska; and said newspaper has been published
for at least 52 consecutive weeks prior to publica-
tion of attached notice; that said publication is of
general circulation; that attached notice was pub-
lished one time(s) on

Sept 10, 2020
(dates)

Kathleen Kauffold
(signature)

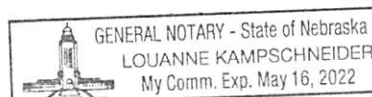
Subscribed to in my presence

and sworn to before me this

11th day of Sept 2020

Louanne Kampschneider
Notary Public

Publication Fee \$ 65



Affidavit of Publication

In the matter of

Filed - - - - -

Attorney

Filed by

THE DODGE CRITERION

P.O. BOX 68

Dodge, NE 68633-0068

402-693-2415