



# 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

Scott Finney, Chairperson  
Mullen Rural Fire District  
PO Box 61  
Mullen, NE 69152

Dear Chairperson Finney:

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

## Comments and Recommendations

### **1. Payments Not Approved**

The APA obtained a copy of the January 8, 2020, meeting minutes for the Board of Directors (Board) of the District. While these minutes documented the Board's general approval of expenditures for those months, the District was unable to support which expenditures were approved by the Board, as a listing of approved claims was not documented in the minutes or separately. 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 from the account ending in 7946 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. Lack of Supporting Documentation**

During our review of the bank statements accompanying the District's audit waiver request, the APA noted that the District maintained an account for the purpose of paying for fuel for the District's vehicles. Per the Board Chairperson, the District does not maintain the receipts for all purchases.

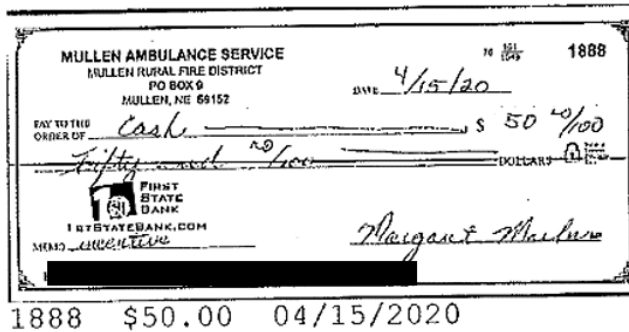
Good internal controls require procedures to ensure that any expenditure of funds by the District has adequate supporting documentation on record.

Without such procedures, there is an increased risk for the loss, misuse, or theft of District funds.

We recommend the District implement procedures to ensure adequate documentation is maintained for all expenditures.

## **4. Potentially Unallowable Expense**

During our review of the bank statements accompanying the District's audit waiver request, the APA noted one check for \$50 for "incentive" as shown below. Per discussion with the Treasurer of the Mullen Ambulance (Ambulance), the Ambulance Board approves quarterly gift card drawings or cash as incentives for the members and firefighters.



The Local Government Miscellaneous Expenditure Act (Act), which is set out at Neb. Rev. Stat. §§ 13- 2201 through 13-2204 (Reissue 2012, Cum. Supp. 2018), addresses various expenditures, aside from those otherwise authorized by law, that constitute allowable uses of public funds by designated political subdivisions.

Section 13-2203 of the Act specifies the types of miscellaneous expenditures permitted by the governing bodies of local governments. Purchases for incentives are not found among that select statutory list of allowable expenditures. Because § 13-2203 does not expressly include the purchases for incentives among the permissible expenditures listed, such expenditures must be considered disallowed by law.

Good internal control requires procedures to ensure that all purchases are allowable under statute, policies, and other guidelines.

Without such procedures, there is an increased risk of not only noncompliance with applicable statutory requirements but also loss or misuse of fire districts funds.

We recommend the Board implement procedures to ensure all purchases are allowable.

\* \* \* \* \*

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**

**Mullen Rural Fire District**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Hooker 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:

\$	42,050.36	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	42,050.36	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of July 1, 2020

	-	Principal
	-	Interest
\$	-	<b>Total Bonded Indebtedness</b>

525,306,862

**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](http://www.auditors.nebraska.gov)

Questions - E-Mail: [Deann.Haeffner@nebraska.gov](mailto: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

L. & B. JOHNSON, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

BRUCE E. JOHNSON, CPA, PRES.  
230 N MAIN STREET  
PO BOX 118  
VALENTINE, NE 69201

LEWIS W. JOHNSON (RETIRED)

PHONE: 402-376-3422  
FAX: 402-376-3423

Board of Directors  
Mullen Rural Fire District  
Mullen, NE 69152

Management is responsible for the accompanying annual budget of Mullen Rural Fire District (a political subdivision) as of June 30, 2020 included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. 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 financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the Nebraska Auditor of Public Accounts and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Mullen Rural Fire District and the Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

We are not independent with respect to Mullen Rural Fire District.

L. & B. Johnson, P. C.



Certified Public Accountants

July 29, 2020

Mullen Rural Fire District in Hooker County

Line No.	TOTAL ALL FUNDS	Actual 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Beginning Net Cash Balance	\$ 141,478.52	\$ 160,543.55	\$ 171,271.88
3	Investments	\$ 192,290.28	\$ 194,380.50	\$ 196,495.61
4	County Treasurer's Balance	\$ 243.46	\$ 119.99	\$ 406.10
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	<b>\$ 334,012.26</b>	<b>\$ 355,044.04</b>	<b>\$ 368,173.59</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 33,225.43	\$ 35,201.12	\$ 41,225.84
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 125.86	\$ 60.61	\$ 60.00
9	State Receipts: State Aid	\$ 4,126.86	\$ 4,992.12	\$ 4,000.00
10	State Receipts: Other	\$ 3,339.60	\$ 205.89	\$ 200.00
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	\$ 60,950.31	\$ 43,507.67	\$ 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	<b>Total Resources Available (Lines 5 thru 16)</b>	<b>\$ 435,780.32</b>	<b>\$ 439,011.45</b>	<b>\$ 463,659.43</b>
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 54,455.13	\$ 63,562.33	\$ 70,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ 10,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 26,281.15	\$ 7,275.53	\$ 92,000.00
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	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	<b>\$ 80,736.28</b>	<b>\$ 70,837.86</b>	<b>\$ 172,000.00</b>
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	<b>\$ 355,044.04</b>	<b>\$ 368,173.59</b>	<b>\$ 291,659.43</b>
31	Cash Reserve Percentage			417%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 41,225.84
		County Treasurer's Commission at 2% of Line 6		\$ 824.52
		<b>Total Property Tax Requirement</b>		<b>\$ 42,050.36</b>

# Mullen Rural Fire District in Hooker 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	\$ 39,850.02
Sinking Fund	\$ 2,200.34
Bond Fund	\$ -
_____ Fund	
<b>Total Tax Request</b>	<b>** \$ 42,050.36</b>

\*\* 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	525,306,862
City/Village Valuation included in Township Valuation	_____
General Fund Tax Rate	0.007586
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	39,850.02

## 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
Fire Sinking Fund	125,097.26
Ambulance Sinking Fund	132,168.48
Total Special Reserve Funds	257,265.74
Total Cash Reserve	\$ 291,659.43
Remaining Cash Reserve	\$ 34,393.69
Remaining Cash Reserve %	49%

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>Mullen Rural Fire District</b>
ADDRESS	<b>PO Box 61</b>
CITY & ZIP CODE	<b>Mullen 69152</b>
TELEPHONE	<b>308-546-0539</b>
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Scott Finney	Chris O'Brien	Muriah Kalblinger
TITLE /FIRM NAME	Chairperson	Treasurer	Accountant/ L & B Johnson, PC
TELEPHONE	308-520-2726	308-546-0539	402-376-3422
EMAIL ADDRESS	srfinney7@gmail.com	chrisobrien_78@icloud.com	muriah@lbjpc.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.



**Mullen Rural Fire District in Hooker County  
2020-2021 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1) \$	42,050.36
Motor Vehicle Pro-Rate	(2) \$	60.00
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)	
<b>LESS:</b> Amount Spent During 2019-2020	\$ - (6)	
<b>LESS:</b> 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) \$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>	<b>(9) \$</b>	<b>42,110.36</b>

**Lid Exceptions**

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	\$ - (10)	
<b>LESS:</b> 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) <b>(Fire Districts &amp; Hospital Districts Only)</b>	(14)	
Interlocal Agreements/Joint Public Agency Agreements	(15) \$	-
Public Safety Communication Project - Statute 86-416 <b>(Fire Districts Only)</b>	(16)	
Payments to Retire Interest-Free Loans from the Department of Aeronautics <b>(Public Airports Only)</b>	(17)	
Judgments	(18)	
Refund of Property Taxes to Taxpayers	(19)	
Repairs to Infrastructure Damaged by a Natural Disaster	(20)	
<b>TOTAL LID EXCEPTIONS (B)</b>	<b>(21) \$</b>	<b>-</b>

<b>TOTAL RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the Lid Computation Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	<b>\$ 42,110.36</b>
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*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

Mullen Rural Fire District  
in  
Hooker 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 43,500.03  
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)

$\frac{1,213,089.00}{2020 \text{ Growth per Assessor}} \div \frac{519,944,760.00}{2019 \text{ Valuation}} = \frac{0.23}{\text{Multiply times 100 To get \%}}$

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

$\frac{5}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$

**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) 1,522.50  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 45,022.53  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule 42,110.36  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 2,912.17  
(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.

Mullen Rural Fire District in Hooker County  
**2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement

Amount Budgeted

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

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

**Mullen Rural Fire District**

**Hooker County**

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption for 2020-2021 (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
Village of Mullen	N/A	Housing of Fire Trucks	

Total Amount used as Lid Exemption      \$                     -

**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES  
REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020**

**Mullen Rural Fire District**

**Hooker County**

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Mullen Ambulance Service

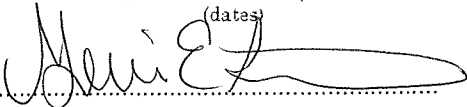
## Proof of Publication

State of Nebraska }  
 County of Hooker } ss.  
Gerri Peterson, being first duly  
 (name)

sworn, deposes and says she is  
 the (he or she)  
Publisher of Hooker County Tribune  
 (position) (name of publication)

a. weekly legal newspaper having a bona  
 (weekly, daily, etc.)  
 fide circulation of more than 300 copies published in  
Mullen  
 (name of town)

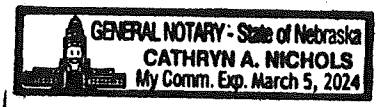
Nebraska; and said newspaper has been pub-  
 lished for at least 52 consecutive weeks prior to  
 publication of attached notice; that said publica-  
 tion is of general circulation; that attached notice  
 was published ..... time(s) on

August 27, 2020  
 (date)  
  
 (signature)

Subscribed to in my presence  
 and sworn to before me this  
27<sup>th</sup> day of August, 2020  
Cathryn A. Fechal  
 Notary Public

Publication Fee \$ .....

<b>NOTICE OF BUDGET HEARING AND BUDGET SUMMARY</b>	
Mullen Rural Fire District IN Hooker County, Nebraska	
<p>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 9 day of September 2020, at 7:00 o'clock P.M. MT at Mullen 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.</p>	
Tim Andersen/ Secretary	Clerk/Secretary
2018-2019 Actual Disbursements & Transfers	\$ 80,736.28
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 70,837.86
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 172,000.00
2020-2021 Necessary Cash Reserve	\$ 291,659.43
2020-2021 Total Resources Available	\$ 463,659.43
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 42,050.36
Unused Budget Authority Created For Next Year	\$ 2,912.17
<b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 42,050.36
Personal and Real Property Tax Required for Bonds	\$ -



Proof of Publication

State of Nebraska } SS  
County of Cherry

*Dee Jaye Fowler*

being by me first duly sworn on oath says that he/she is employed by the Valentine Midland News, a newspaper published in Valentine, Nebraska, and personally knows that said newspaper is a legal weekly newspaper under the statutes of the state of Nebraska, having a bonafide circulation of over three hundred copies, has been published in said county for more than fifty-two successive weeks prior to the first publication of the attached notice and is printed in an office maintained in the City of Valentine, in said county, which said city is the place of its publication; that the notice hereto attached was published in said newspaper in the regular issues thereof.

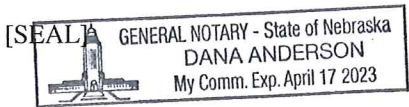
Date of Publication 8/26

Dated this 26 day of August, 2020  
*Dee Jaye Fowler*

Subscribed and sworn to before me dated this 26 day of August, 2020  
*Dana Anderson*

Notary Public

Fees \$ 12.50



**NOTICE OF BUDGET HEARING  
AND BUDGET SUMMARY**

Mullen Rural Fire District  
IN  
Hooker County, Nebraska

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Tim Andersen/ Secretary

	\$	Clerk/Secretary
2018-2019 Actual Disbursements & Transfers	80,736.28	
2019-2020 Actual/Estimated Disbursements & Transfers	70,837.86	
2020-2021 Proposed Budget of Disbursements & Transfers	172,000.00	
2020-2021 Necessary Cash Reserve	291,659.43	
2020-2021 Total Resources Available	463,659.43	
Total 2020-2021 Personal & Real Property Tax Requirement	42,050.36	
Unused Budget Authority Created For Next Year	2,912.17	
<b>Breakdown of Property Tax:</b>		
Personal and Real Property Tax Required for Non-Bond Purposes	42,050.36	
Personal and Real Property Tax Required for Bonds	-	

17998-26 ZNEZ

**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 20<sup>th</sup>, of each year}*

TO:

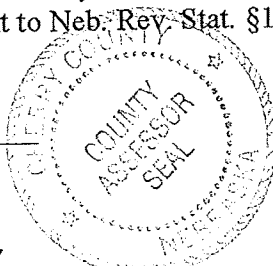
TAXABLE VALUE LOCATED IN THE COUNTY OF: CHERRY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
MULLEN FIRE	Fire-District	217,973	218,849,227

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

I BETTY DAUGHERTY, CHERRY 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.

*Betty J. Daugherty*  
(signature of county assessor)



8/14/2020  
(date)

CC: County Clerk, CHERRY County  
CC: County Clerk where district is headquarter, \_\_\_\_\_ 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 on or before August 20<sup>th</sup>, of each year}*

**TO: MULLEN RURAL FIRE DISTRICT  
SCOTT FINNEY  
P.O. BOX 61  
MULLEN, NE 69152**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: HOOKER**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
FIRE-DISTRICT	Fire-District	995,116	306,457,635

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

I DAVE SULLIVAN, HOOKER 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)



8/19/2020  
(date)

CC: County Clerk, HOOKER 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.*

# **Mullen Rural Fire Board**

## **Meeting Minutes**

July 8, 2020

### **I. Call to order**

President, Scott Finney, called to order the regular meeting of the Mullen Rural Fire Board at 6:59 p.m. on July 8, 2020, in Mullen, NE. He noted that the Open Meeting Law is posted, and copies are available to the public.

### **II. Roll call**

Scott conducted a roll call. The following members were present: John Mundorf, Chris O'Brien, Tim Andersen, and David Kraye. Also present were Tyler Cash, Jim Hardy, and Patrick Wright.

### **III. Approval of minutes from last meeting**

The minutes were reviewed from the June 10, 2020, meeting. David moved to approve the minutes, seconded by Chris, and approved unanimously.

### **IV. Financial Report**

- a) Beginning Balance: \$63,116.91
- b) Ending Balance: \$68,752.98
- c) As of July 8, 2020: \$68,300.34

Chris stated that three checks were written and require signatures. John motioned to accept the Treasurer's report, David seconded, and approved unanimously.

### **V. Old Business**

- a) Grass Unit 24 – John found a 2014 Ford diesel, single-axle, long-box pickup in Valentine that looked well and drove well. The pickup is listed at \$19,999 and comes with a 3-yr warranty. Tyler Cash will look into the vehicle.

Chris passed out the 22 bids that had been received for the old Grass Unit 24 truck. Board members reviewed the bids and found the winning bid to be \$8,000 from Gregory Zach Taylor. The next highest bid was for \$6,490. John moved to accept the top two bids; Tim seconded, and the motion passed unanimously. Chris will contact the winning party to move forward with the sale. It was agreed that payment must be in the form of cash, wired funds, or cashier check.

Jim Hardy stated that the new pump is ready to go.

- b) MFO Grant – Scott submitted the application for the MFO grant on June 23, 2020; seeking \$7,830. No response has been received to date. Scott will follow-up with the State Treasurer's Office.

## **VI. New Business**

- a) Roster changes were addressed. Tyler Cash had no changes to report.
- b) Scott received correspondence from Matt Coble indicating a letter had been received from L&B Johnson, P.C., regarding our budget. The Board must vote on an increase for budget year 2020-2021.

Tim motioned to increase the 2020-2021 budget by 3.5%; David seconded, and passed unanimously. Scott executed Resolution 20-1, requesting \$42,050.36 as the 2020-2021 budget for the Mullen Rural Fire District. Tim will submit Resolution 20-1 and a copy of the minutes from this meeting to Bruce Johnson of L&B Johnson, P.C. before August 1, 2020.

By August 21, 2020, a notice of a budget hearing must be published in the Midland news and Hooker County Tribune. The Board will request that L&B Johnson, P.C. submit the notices on our behalf. Scott will contact them to learn more about the budget hearing process.

- c) Tyler needs a wheel seal fixed on a fire truck and will have Tim Licking work on it.
- d) Patrick Wright inquired about our ability to help with controlled burns. The Board summarized conversations as detailed in the June 2020 meeting minutes. Regarding our requirement that disallows controlled burns during the month of March, Tim will look into the old minutes to see if the rule was ever changed.

## **VII. Adjournment**

The meeting was adjourned at 7:53 p.m. The next meeting will be August 12, 2020, at 7:00 p.m.

**Minutes submitted by Tim Andersen**

# ***Mullen Rural Fire Board***

## ***Meeting Minutes***

January 8, 2020

### **I. Call to order**

President, Scott Finney, called to order the regular meeting of the Mullen Rural Fire Board at 7:00 p.m. on January 8, 2020, in Mullen Neb. He noted that the Open Meeting Law is posted, and copies are available to the public.

### **II. Roll call**

Scott conducted a roll call. The following members were present: Chris O'Brien, David Krage, and Tim Andersen. Also present was Shelby Hardin.

### **III. Approval of minutes from last meeting**

The minutes were reviewed from the December 11, 2019, meeting. David moved to approve the minutes, seconded by Chris, and approved with four ayes.

### **IV. Financial Report**

- a) Beginning Balance: \$55,482.56
- b) After Interest, Deposits/Withdrawals: \$57,061.10
- c) Ending Balance: \$56,519.30

Chris stated that two of our CDs expire on January 12, 2020. The Board decided that the best course of action was to roll over the funds into new CDs with a 24-mo term or less, depending on rates. Chris will contact 1<sup>st</sup> State Bank about our options and inform the Board via email.

Chris motioned to accept the Treasurer's report, David seconded, and approved with four ayes.

### **V. Old Business**

- a) P.O. Box – the P.O. Box has been set up.
- b) Grass Unit 24 – no report.
- c) Polaris UTV grass rig (Mullen 62) – no report.
- d) Water Leak – Scott reported that Cooley Well Drilling repaired the water leak and the anticipated invoice will be approximately \$3,500. The repair resulted in a minor water leak inside the fire hall but had been fixed.

### **VI. New Business**

- a) Roster changes were addressed. Shelby Hardin is adding Terra Boyer to the ambulance roster.

- b) Scott received a report from Travelers Insurance regarding an audit of our workmen's compensation insurance. Travelers sent us a reimbursement check because we had apparently overpaid. Shelby thought that the premium may reflect the number of people insured. Scott will follow up with Rudy Vickers.
- c) Scott received a letter from Platte River Communications soliciting the performance of radio checks for fire/ambulance. Shelby stated that the last time this came up the Board declined the service. Shelby contacted Wynn Wiens during meeting and Wynn stated that the service wasn't worth it. Tim will contact Tyler Cash to get his opinion.
- d) MFO Grant – Scott stated that the grant opportunity renews in July. Scott will seek help from Matt Coble when it's time to apply for the grant.

## **VII. Adjournment**

The meeting was adjourned at 7:35 p.m. following a motion made by Scott, seconded by Chris, and approved unanimously. The next meeting will be February 12, 2020, at 7:00 p.m.

**Minutes submitted by Tim Andersen**

# **Mullen Rural Fire Board**

Mullen Rural Fire Protection Annual Budget Meeting

## **Meeting Minutes**

September 9, 2020

### **I. Call to Order**

President, Scott Finney, called to order the Annual Budget Meeting of the Mullen Rural Fire Board at 7:25 p.m. on September 9, 2020 in Mullen Neb. Noted open meeting law is posted and copies available to the public.

### **II. Attendance**

Scott conducted a roll call. The following board members were present: John Mundorf, David Kraye, Chris O'Brien and Tim Andersen. Others in attendance were Shelby Hardin and Sooky Marks.

### **III. Approval of Minutes**

Meeting minutes from the Sept. 11, 2019 and October 9, 2019 (carryover), annual meetings were reviewed. Motion was made by David, and seconded by Chris, to approve the 2019 meeting minutes. There were four votes to approve to the minutes; John abstained.

### **IV. Election of Board Members**

John's term expires in 2020 and he is seeking a replacement; however, he has not found a replacement to date. As such, there was no election of new Board members.

### **V. Election of Officers**

Chris moved to nominate Scott as Board President, seconded by David, and passed with four ayes (John abstained from all voting). Scott moved to nominate David as Vice President, seconded by Chris, and approved with four ayes. Scott moved to nominate Chris as Treasurer, seconded by David, and approved with four ayes. Scott moved to nominate Tim for Secretary, seconded by David, and approved with four ayes.

Below is a list of the current officers and term expiration dates.

<b><u>Officers</u></b>		<b><u>Term Expires</u></b>	<b><u>Term</u></b>
President	Scott Finney	2021	1 <sup>st</sup>
Vice-President	David Kraye	2023	1 <sup>st</sup>
Treasurer	Chris O'Brien	2022	1 <sup>st</sup>
Secretary	Tim Andersen	2022	2 <sup>nd</sup>
Member	John Mundorf	2020	1 <sup>st</sup>

## VI. Financial

Sooky Marks stated that the ambulance budget stayed similar to last year. Discussion ensued regarding budgets, and Shelby added that whatever the budget is, we can't have more than 50% cash on hand in the budget. If we designate money for specific items (i.e., a new fire truck), and need to use that money for some other non-designated expense in the future, it may require a special public meeting. If more than 50% cash on hand is in the budget, will need to move the cash into the capital outlay/sinking fund. Scott stated that for the fire budget, he designated funds into "capital outlay" to get below the 50% threshold.

**Resolution 20-1** – Scott passed out the budget for everyone to review and discuss. He stated that the interlocal agreement is now a part of the budget. The total property tax request was \$42,050.36 for the period of July 1, 2020 to June 30, 2021. This includes \$39,850.02 in the general fund and \$2,200.34 in the sinking fund.

Scott moved to approve the proposed budget and interlocal agreement. Tim seconded the motion and it was approved with four ayes (John abstained).

**Resolution 20-2** – Rates for planned burns. Rates must be reviewed and voted on annually. Scott motioned to use the current Nebraska Forest Service rates for prescribed burns. Chris seconded the motion and the motion passed with four ayes (John abstained).

**Resolution 20-3** – Ambulance Financial Board renewal. Members include Sooky Marks, Mary Lou Harding, Anna Baum, Deanna Simonson, and Marie Young. Scott made a motion to approve the Ambulance Financial Board, seconded by David, and passed with four ayes (John abstained).

**Resolution 20-4** – Audit Waiver Request. Scott moved to approve the audit waiver request for the 2020-2021 fiscal year, as instructed by L&B Johnson, P.C. Chris seconded the motion and it was passed with four ayes (John abstained).

## VII. Adjournment

Scott moved to adjourn the Annual Budget Meeting at 8:07 p.m., seconded by Tim, and approved with four ayes.