



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

Loyal McFarland, Chairperson
Bloomfield Fire Protection District
88068 536 Ave
Bloomfield, NE 68718

Dear Chairperson McFarland:

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

While performing, pursuant to Nebr. 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, 9, 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**

Bloomfield Fire Protection District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Knox 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:

\$	218,998.65	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	218,998.65	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2020

	-	Principal
	-	Interest
\$	-	Total Bonded Indebtedness

625,710,421	Total General Fund Certified Valuation (All Counties) <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>
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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

Bloomfield Fire Protection District in Knox 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	\$ 535,559.90	\$ 781,143.14	\$ 889,495.91
3	Investments	\$ 615,281.39	\$ 622,031.26	\$ 630,012.71
4	County Treasurer's Balance	\$ 1,246.57	\$ 3,357.23	\$ 1,042.43
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 1,152,087.86	\$ 1,406,531.63	\$ 1,520,551.05
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 227,191.11	\$ 234,754.16	\$ 214,704.56
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 583.16	\$ 571.36	\$ 556.00
9	State Receipts: State Aid	\$ 9,642.26	\$ 10,776.22	\$ 10,500.00
10	State Receipts: Other	\$ 318.21	\$ 390.21	\$ -
11	State Receipts: Property Tax Credit	\$ 25,387.17	\$ 28,623.13	
12	Local Receipts: Nameplate Capacity Tax	\$ 13,781.70	\$ 13,587.78	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 7,376.45	\$ 8,805.29	\$ 8,700.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 1,436,367.92	\$ 1,704,039.78	\$ 1,755,011.61
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 29,836.29	\$ 15,886.73	\$ 400,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 167,602.00	\$ 500,000.00
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)	\$ 29,836.29	\$ 183,488.73	\$ 900,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 1,406,531.63	\$ 1,520,551.05	\$ 855,011.61
31	Cash Reserve Percentage			214%
PROPERTY TAX RECAP		Tax from Line 6		\$ 214,704.56
		County Treasurer's Commission at 2% of Line 6		\$ 4,294.09
		Total Property Tax Requirement		\$ 218,998.65

Bloomfield Fire Protection District in Knox 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	\$ 40,000.00
Sinking Fund	\$ 178,998.65
Bond Fund	\$ -
_____ Fund	
Total Tax Request	** \$ 218,998.65

** 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	625,710,421
City/Village Valuation included in Township Valuation	_____
General Fund Tax Rate	0.006393
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	40,000.00

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
Sinking Fund	685,656.76
_____	_____
_____	_____
Total Special Reserve Funds	685,656.76
Total Cash Reserve	\$ 855,011.61
Remaining Cash Reserve	\$ 169,354.85
Remaining Cash Reserve %	42%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Duane Mlady
ADDRESS	88068 536 Ave
CITY & ZIP CODE	Bloomfield, 68718
TELEPHONE	402-373-2565
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Loyal McFarland	Duane Mlady	Joe Hunhoff CPA
TITLE /FIRM NAME	Chairperson	Sec/Treasurer	Joe Hunhoff CPA PC
TELEPHONE	402-373-4884	402-373-2565	402-373-4857
EMAIL ADDRESS			joeh@joehunhoffcpa.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.

**Bloomfield Fire Protection District in Knox County
2020-2021 LID SUPPORTING SCHEDULE**

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	218,998.65
Motor Vehicle Pro-Rate	(2) \$	556.00
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 (Cannot be a Negative Number)	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$ 219,554.65
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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) \$	132,614.63
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)	\$ 132,614.63
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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>	\$ 86,940.02
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*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

Bloomfield Fire Protection District

in
Knox 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 84,819.53
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)

$\frac{\text{2020 Growth per Assessor}}{\text{2019 Valuation}} = \frac{\text{Multiply times 100 To get \%}}{\text{}}$

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

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

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) 2,120.49
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 86,940.02
(8)

Less: Restricted Funds from Lid Supporting Schedule 86,940.02
(9)

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

Bloomfield Fire Protection District in Knox 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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NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Bloomfield Fire Protection District
IN
Knox County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September 2020, at 8:00 o'clock P.M. at Bloomfield Fire Hall Bloomfield, NE 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.

Duane Mlady

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 29,836.29
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 183,488.73
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 900,000.00
2020-2021 Necessary Cash Reserve	\$ 855,011.61
2020-2021 Total Resources Available	\$ 1,755,011.61
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 218,998.65
Unused Budget Authority Created For Next Year	\$ -

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 218,998.65
Personal and Real Property Tax Required for Bonds	\$ -

Cut Off Here Before Sending To Printer



Independent Accountant's Compilation Report

Rural Fire Board
Bloomfield Fire Protection District
Bloomfield, Nebraska

Management is responsible for the accompanying budget document of Bloomfield Fire Protection District, Bloomfield, NE, for the year ended June 30, 2020, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. I 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. I did not audit or review the budget document included in the accompanying prescribed form, nor was I required to perform any procedures to verify the accuracy or the completeness of the information provided by management, and I do not express an opinion, a conclusion, nor provide any assurance on the budget document included in the accompanying prescribed form.

The budget document included in the accompanying prescribed form are presented in accordance with the requirements of State of Nebraska Auditor of Public Accounts, and is 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 Bloomfield Fire Protection District and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read 'Joe Hunhoff CPA', written in a cursive style.

Joe Hunhoff CPA
Bloomfield, Nebraska
August 21, 2020

JOE HUNHOFF CPA PC

106 West Main

P.O. Box 565

Bloomfield, NE 68718

(402) 373-4857

Fax: (402) 373-4758

jhunhoffcpa@gpcom.net

Proof of Publication

State of } Nebraska
 County } Knox

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Bloomfield Fire Protection District
 IN
 Knox County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September 2020, at 8:00 o'clock P.M. at Bloomfield Fire Hall Bloomfield, NE 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.

Duane Mlady

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$	29,836.29
2019-2020 Actual/Estimated Disbursements & Transfers	\$	183,488.73
2020-2021 Proposed Budget of Disbursements & Transfers	\$	900,000.00
2020-2021 Necessary Cash Reserve	\$	855,011.61
2020-2021 Total Resources Available	\$	1,755,011.61
Total 2020-2021 Personal & Real Property Tax Requirement	\$	218,998.65
Unused Budget Authority Created For Next Year	\$	-

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	218,998.65
Personal and Real Property Tax Required for Bonds	\$	-

Published August 26, 2020 ZNEZ

Carrie Pitzer being first duly sworn, disposed and says she is the publisher of Bloomfield Monitor/Knox County News with Creighton News, a weekly legal newspaper having a bona fide name of publication with a circulation of more than 300 copies printed in whole or in part and published in Bloomfield, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notices; that said publication is of general circulation; that attached notice was published

_____ time (s) on

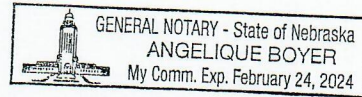
August 26, 2020

(signed)

Subscribed in my presence and sworn to before me this

27 day of August (year) 2020

Notary Public



Published Fee \$ 88.00

MINUTES

OF

BUDGET HEARING

OF

**BLOOMFIELD FIRE PROTECTION DISTRICT
KNOX COUNTY, NEBRASKA**

On September 8, 2020, the Bloomfield Fire Protection District held their annual budget hearing at the Bloomfield Fire Hall, Bloomfield, NE for the purpose of setting a budget for the fiscal year 2020 – 2021.

Prior to the start of the hearing, the Chairperson announced that a copy of the "Open Meetings Act" was available for everyone's review. He also passed out three copies of the proposed budget to the taxpayer's in attendance for their review.

The Chairperson declared the hearing open, with all legal requirements having been met showing the time and place of the meeting as it was published in the Knox County News, August 26, 2020.

The Chairperson explained even with the decrease in tax asking from \$273,469 to \$218,999, the Bloomfield Fire Board will be able to continue to maintain and improve the fire district's equipment and trucks.

The Bloomfield Fire District unanimously passed the budget as prepared.

The governing board also voted unanimously to use the Budget Document as the Audit Waiver and request that the Auditor of Public Accounts waive the audit requirement established by Title 42 of the Rules and Regulations issued by the Nebraska Auditor of Public Accounts.

The meeting was adjourned.

Dated: September 8, 2020



Loyal McFarland
Board Chairperson
Bloomfield Fire Protection District
Knox County, Nebraska

The Bloomfield Rural Fire Protection District held a regular meeting following the budget hearing on Sept 8 2020 at 8:30 pm at the fire hall.

Meeting called to order by Chairman McFarland
Roll call showed board members Mackeyong, Meady, Hart, McFarland present Stewart absent.

Also present firemen True, Louk, and Freeman.

Minutes of previous meetings were read by Meady.

Motion by Mackeyong to accept minutes as read. Seconded by McFarland

Motion carried

Motion by McFarland to set a \$1000.00 limit on the amount Treasurer Meady can write checks for paying monthly bills with the exception of the insurance bill to the City of Bloomfield for insurance which will be over the limit. Bill should be around \$6000.00.

Motion seconded by Mackeyong.
Discussion followed.

Roll call vote showed McFarland eye, Meady eye, Hartage, Mackeyong eye Stewart absent.

Motion carried

Motion by Hart to extend Melody's board term for another 4 years to 2014.

Motion second by Mackey

Motion Carried.

Stewart's term will expire, he has chosen not to run again. Replacement will be made in near future.

Plans are being made to show appreciation to Dennis Stewart for his 50 years on the Nual Board.

The new 2020 tanker has arrived but hasn't been used yet.

New grass rig will be arriving in next 2 weeks.

Both trucks has been completely paid for.

Trucks that have been replaced will be sold at sealed bids in near future are

1998 tanker

1995 grass rig.

Firmen are going to look into purchasing a new Janus of Life in the future

Firmen's reel has room for new members.

As for no further items of business meeting adjourn at 10pm.

Diane Melody
Sec.

**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 : Bloomfield Rural Fire District
Joe Hunhoff
102 W Main
Bloomfield, NE 68718

TAXABLE VALUE LOCATED IN THE COUNTY OF KNOX COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
BLOOMFIELD FIRE #2	FIRE-DISTRICT	18,623,625	625,710,421 / 100 = 6,257,104.21 <u> x 3.5</u> 218,998.65 ✓ < 40,000.00 GENERAL ✓ 178,998.65 Sinking

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

I Monica J Mc Manigal, Knox 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.

Monica J. McManigal
(signature of county assessor)

August 14, 2020
(date)

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