



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

Robert Logan, Chairperson
Red Willow Western Fire District
38483 Drive 715
McCook, NE 69001

Dear Chairperson Logan:

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

Comment and Recommendation

Payments Not Approved

The APA obtained a copy of the September 18, 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 the District Secretary, the Board reviews and discusses expenditures, but there is no formal approval of 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.

* * * * *

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**

Red Willow Western Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Red Willow 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:

\$	138,500.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	138,500.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1

-	Principal
-	Interest
\$ -	Total Bonded Indebtedness

364,525,345

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

Red Willow Western Fire District in Red Willow 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	\$ 61,033.28	\$ 15,627.15	\$ 39,720.24
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 2,193.93	\$ 1,565.58	\$ 1,753.35
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 63,227.21	\$ 17,192.73	\$ 41,473.59
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 125,175.87	\$ 128,240.75	\$ 135,784.31
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 462.25	\$ 444.76	\$ 450.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 17,877.52	\$ 1,359.52	\$ -
11	State Receipts: Property Tax Credit	\$ 9,388.55	\$ 10,899.10	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 34,249.51	\$ 40,313.56	\$ 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	Total Resources Available (Lines 5 thru 16)	\$ 250,380.91	\$ 198,450.42	\$ 227,707.90
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 81,449.50	\$ 89,312.66	\$ 95,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ 20,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 137,196.48	\$ 53,121.97	\$ 100,000.00
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)	\$ 14,542.20	\$ 14,542.20	\$ -
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)	\$ 233,188.18	\$ 156,976.83	\$ 215,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 17,192.73	\$ 41,473.59	\$ 12,707.90
31	Cash Reserve Percentage			13%
PROPERTY TAX RECAP		Tax from Line 6		\$ 135,784.31
		County Treasurer's Commission at 2% of Line 6		\$ 2,715.69
		Total Property Tax Requirement		\$ 138,500.00

Red Willow Western Fire District in Red Willow 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	\$ 138,500.00
Sinking Fund	
Bond Fund	\$ -
_____ Fund	
Total Tax Request	** \$ 138,500.00

** 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	364,525,345
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.037995
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	138,500.00

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	\$ 12,707.90
Remaining Cash Reserve	\$ 12,707.90
Remaining Cash Reserve %	13%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Red Willow Western Fire District
ADDRESS	38483 Drive 715
CITY & ZIP CODE	McCook 69001
TELEPHONE	308-345-2503
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Robert Logan	Dave Lytle	Daniel D Miller
TITLE /FIRM NAME	Chairperson	Secretary	Daniel D Miller CPA PC
TELEPHONE	308-345-2503	308-350-7200	308-345-2933
EMAIL ADDRESS			ddmcpa@mccooknet.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.

Red Willow Western Fire District in Red Willow County

2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	138,500.00
Motor Vehicle Pro-Rate	(2)	\$	450.00
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)	\$	138,950.00
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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)	\$	57,585.00
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)	\$	57,585.00
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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>	\$	81,365.00
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Red Willow Western Fire District

in

Red Willow 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 78,613.73
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)

$$\frac{4,185,464.00}{2020 \text{ Growth per Assessor}} \div \frac{367,427,366.00}{2019 \text{ Valuation}} = \frac{1.14}{\text{Multiply times 100 To get \%}}$$

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

$$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{4}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$$

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) 2,751.48
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 81,365.21
(8)

Less: Restricted Funds from Lid Supporting Schedule 81,365.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 0.21
(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.

Red Willow Western Fire District in Red Willow County

2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Red Willow Western Fire District
IN
Red Willow 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 17th day of September 2020, at 7:00 o'clock P.M. at the Red Willow Western fire barn, 38483 Drive 715, McCook, 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.

	Clerk/Secretary
2018-2019 Actual Disbursements & Transfers	\$ 233,188.18
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 156,976.83
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 215,000.00
2020-2021 Necessary Cash Reserve	\$ 12,707.90
2020-2021 Total Resources Available	\$ 227,707.90
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 138,500.00
Unused Budget Authority Created For Next Year	\$ 0.21

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 138,500.00
Personal and Real Property Tax Required for Bonds	\$ -

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

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Red Willow County

\$ 57,585.00

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Red Willow Western Fire District

Red Willow County

SUBDIVISION NAME

COUNTY

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

This image shows a single sheet of white paper with horizontal black lines, resembling notebook paper. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY

SS

Brenda Gillen, Being first duly sworn, deposes and says that she is the Business Manager of the McCook Gazette, a legal newspaper published on Tuesday, Thursday and Friday, at McCook, Red Willow County, Nebraska; and or general circulation in said county; that said newspaper, at the time of publication of the attached notice had a bona fide circulation of not less than three hundred copies each daily issue, and had been published within said county for fifty-two consecutive weeks prior to the beginning of the publication of the attached notice; and that said newspaper is printed in whole in an office maintained at the place of publication. Affiant further says that a notice, of which the attached is a true copy, was published in the regular and entire issue of said newspaper, and not in supplement, on the following date:

9-11	20	20	20
	20		20
	20		20
	20		20
	20		20
	20		20

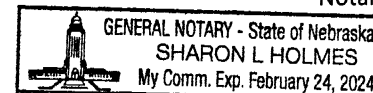
Brenda Gillen

Subscribed in my presence and sworn to before me this

11 day of September 2020

Sharon L Holmes

Notary Public



PUBLISHER'S FEE \$

42.00

SERVING SOUTHWEST NEBRASKA AND NORTHWEST KANSAS SINCE 1911

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Red Willow Western Fire District
IN
Red Willow County, Nebraska

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[Signature]
Clerk/Secretary

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Unused Budget Authority Created For Next Year	\$ 0.21

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 138,500.00
Personal and Real Property Tax Required for Bonds	\$ -

Publish: September 11, 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: TAMI TEEL
RED WILLOW CO CLERK
502 NORRIS AVE
MCCOOK NE 69001**

TAXABLE VALUE LOCATED IN THE COUNTY OF: RED WILLOW

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
WESTERN FIRE GENERAL	Fire-District	4,135,107	331,150,458

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

I KRISTI KORELL, RED WILLOW 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.

Kristi Korell
(signature of county assessor)

8/13/20
(date)

CC: County Clerk, RED WILLOW 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: RED WEST 9 FIRE DIST

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
Red West 9 Fire Dist General	Fire District (DIST8)	\$50,357	\$33,374,887

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

I Regina Andrijeski, Frontier 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)

08/12/2020
(date)

CC: County Clerk, Frontier County, NE County

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

Budget Meeting 9-17-2020
2020-2021

Officers in attendance... Jeff Cole, Billie Cole,
Doug Wasia, Matt Trayer, Nick Cole, Patrick
Nicole Gibbs, CeAnna (Brewer) John Cribbs.

Board members in attendance... Bob Hogan,
Roger Helms, Dave Lytle, Dave Unger

Public:

Mike Allen in attendance
CPA Dan Miller

7:02 pm Meeting called to order

Discuss Property tax revenue
decreased from last year

\$ ~~207,000~~ ^{215,000} total budget

3.8 levy rate

Restricted funds requests
are limited, board needs
to vote on 1%, using budget as
Audit Waiver, and
Approving budget

Extra documentation

Extra Statements and fiscal
year end statements

4 board members voted in
favor of 1%

Adopt budget vote was unanimously
voted in favor of, 4 board members

Using Budget as Audit waiver

was also voted unanimously in favor of
State Auditor requires: ^(4 board members)

Budget meeting needs to
be separate from board
meeting

Notice of any Public
Comments needs noted

7:12 pm Budget meeting
was adjourned

DANIEL D. MILLER, CPA, PC
CERTIFIED PUBLIC ACCOUNTANT

422 Norris Avenue
P. O. Box 588
McCook, NE 69001

Phone: (308) 345-2933
Fax: (308) 345-2801
E-Mail: ddmcpa@mccooknet.com

The accompanying budget documents of Red Willow Western Fire District for the year ended June 30, 2021 were not subject to an audit, review, or compilation engagement by me and, accordingly, I do not express an opinion, a conclusion, nor provide any assurance on them.



Daniel D. Miller, CPA, PC
McCook, Nebraska

September 17, 2020