



## 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

Duane Johnson, Chairperson  
Mead Rural Fire District 8  
PO Box 246  
Mead, NE 68041

Dear Chairperson Johnson:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Mead 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 March 10, 2020, 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 from the General Fund bank account 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,

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**

**Mead Rural Fire District #8**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Saunders 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:

|    |            |                                                      |
|----|------------|------------------------------------------------------|
| \$ | 133,647.28 | Property Taxes for Non-Bond Purposes                 |
| \$ | 48,560.44  | Principal and Interest on Bonds                      |
| \$ | 182,207.72 | <b>Total Personal and Real Property Tax Required</b> |

Outstanding Bonded Indebtedness as of July 1, 2020

|               |                                  |
|---------------|----------------------------------|
| 485,000.00    | Principal                        |
| 57,280.44     | Interest                         |
| \$ 542,280.44 | <b>Total Bonded Indebtedness</b> |

334,118,212 **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

**Mead Rural Fire District #8 in Saunders County**

| Line No.                  | TOTAL ALL FUNDS                                                                 | Actual<br>2018 - 2019<br>(Column 1)           | Actual/Estimated<br>2019 - 2020<br>(Column 2) | Adopted Budget<br>2020 - 2021<br>(Column 3) |
|---------------------------|---------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------------------|
| 1                         | <b>Beginning Balances, Receipts, &amp; Transfers:</b>                           |                                               |                                               |                                             |
| 2                         | Beginning Net Cash Balance                                                      | \$ 474,237.79                                 | \$ 496,201.41                                 | \$ 573,247.78                               |
| 3                         | Investments                                                                     | \$ 67,300.46                                  | \$ 67,452.15                                  | \$ 67,657.43                                |
| 4                         | County Treasurer's Balance                                                      | \$ 2,175.71                                   | \$ 2,299.01                                   | \$ 4,106.05                                 |
| 5                         | <b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>                          | <b>\$ 543,713.96</b>                          | <b>\$ 565,952.57</b>                          | <b>\$ 645,011.26</b>                        |
| 6                         | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 155,750.95                                 | \$ 164,095.84                                 | \$ 178,635.01                               |
| 7                         | Federal Receipts                                                                | \$ -                                          | \$ 34,176.87                                  | \$ -                                        |
| 8                         | State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)     | \$ 471.99                                     | \$ 380.93                                     | \$ 400.00                                   |
| 9                         | State Receipts: State Aid                                                       | \$ -                                          | \$ -                                          | \$ -                                        |
| 10                        | State Receipts: Other                                                           | \$ 134.69                                     | \$ 4,588.63                                   | \$ -                                        |
| 11                        | State Receipts: Property Tax Credit                                             | \$ 10,823.99                                  | \$ 13,022.44                                  |                                             |
| 12                        | Local Receipts: Nameplate Capacity Tax                                          | \$ -                                          | \$ -                                          | \$ -                                        |
| 13                        | Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)             | \$ -                                          | \$ -                                          | \$ -                                        |
| 14                        | Local Receipts: Other                                                           | \$ 146,991.87                                 | \$ 591,141.64                                 | \$ 145,750.00                               |
| 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)  | \$ 135,000.00                                 | \$ -                                          | \$ 75,000.00                                |
| 17                        | <b>Total Resources Available (Lines 5 thru 16)</b>                              | <b>\$ 992,887.45</b>                          | <b>\$ 1,373,358.92</b>                        | <b>\$ 1,044,796.27</b>                      |
| 18                        | <b>Disbursements &amp; Transfers:</b>                                           |                                               |                                               |                                             |
| 19                        | Operating Expenses                                                              | \$ 111,594.70                                 | \$ 144,098.73                                 | \$ 125,000.00                               |
| 20                        | Capital Improvements (Real Property/Improvements)                               | \$ -                                          | \$ 7,864.94                                   | \$ -                                        |
| 21                        | Other Capital Outlay (Equipment, Vehicles, Etc.)                                | \$ 100,834.46                                 | \$ 52,953.98                                  | \$ 625,000.00                               |
| 22                        | Debt Service: Bond Principal & Interest Payments                                | \$ 50,755.00                                  | \$ 491,102.83                                 | \$ 48,560.44                                |
| 23                        | Debt Service: Payments to Retire Interest-Free Loans (Public Airports)          | \$ -                                          | \$ -                                          | \$ -                                        |
| 24                        | Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)       | \$ 28,750.72                                  | \$ 32,327.18                                  | \$ -                                        |
| 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) | \$ 135,000.00                                 | \$ -                                          | \$ 75,000.00                                |
| 29                        | <b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>                   | <b>\$ 426,934.88</b>                          | <b>\$ 728,347.66</b>                          | <b>\$ 873,560.44</b>                        |
| 30                        | <b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>                         | <b>\$ 565,952.57</b>                          | <b>\$ 645,011.26</b>                          | <b>\$ 171,235.83</b>                        |
| 31                        | Cash Reserve Percentage                                                         |                                               |                                               | 99%                                         |
| <b>PROPERTY TAX RECAP</b> |                                                                                 | Tax from Line 6                               |                                               | \$ 178,635.01                               |
|                           |                                                                                 | County Treasurer's Commission at 2% of Line 6 |                                               | \$ 3,572.71                                 |
|                           |                                                                                 | <b>Total Property Tax Requirement</b>         |                                               | <b>\$ 182,207.72</b>                        |

## Mead Rural Fire District #8 in Saunders 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<br>Request |
|--------------------------|-------------------------|
| General Fund             | \$ 66,823.64            |
| Sinking Fund             | \$ 64,150.70            |
| Bond Fund                | \$ 48,560.44            |
| Ambulance Fund           | \$ 2,672.94             |
| <b>Total Tax Request</b> | <b>** \$ 182,207.72</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                              | 334,118,212 |
| City/Village Valuation included in Township Valuation |             |
| General Fund Tax Rate                                 | 0.020000    |
| Township Taxes within City/Village                    | -           |
| 50% of Township Taxes within City/Village             | -           |
| Projected Township Taxes to be collected              | 66,823.64   |

### 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                | 67,827.97     |
| Ambulance Fund              | 35,466.18     |
| Bond Fund                   | 25,504.05     |
|                             |               |
| Total Special Reserve Funds | 128,798.20    |
| Total Cash Reserve          | \$ 171,235.83 |
| Remaining Cash Reserve      | \$ 42,437.63  |
| Remaining Cash Reserve %    | 24%           |

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

|                 |                               |
|-----------------|-------------------------------|
| NAME            | <b>Mead Rural Fire Distr.</b> |
| ADDRESS         | <b>P.O. Box 246</b>           |
| CITY & ZIP CODE | <b>Mead, NE 68041</b>         |
| TELEPHONE       | <b>402-624-3610</b>           |
| WEBSITE         | <b>N/A</b>                    |

|                  | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER                       |
|------------------|-------------------|--------------------------------------|--------------------------------|
| NAME             | Duane Johnson     | Don W. Anderson                      | Joni M. Cantrall, CPA          |
| TITLE /FIRM NAME | Chairperson       | Treasurer/Clerk                      | Shaw, Hull, & Navarrette, CPAs |
| TELEPHONE        | 402-624-2007      | 402-624-6805                         | 402-443-6511                   |
| EMAIL ADDRESS    | N/A               | don@awswell.com                      | jonic@shncpa.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.

# Mead Rural Fire District #8 in Saunders County

## 2020-2021 LID SUPPORTING SCHEDULE

### Calculation of Restricted Funds

|                                                                                                              |      |    |            |
|--------------------------------------------------------------------------------------------------------------|------|----|------------|
| Total Personal and Real Property Tax Requirements                                                            | (1)  | \$ | 182,207.72 |
| Motor Vehicle Pro-Rate                                                                                       | (2)  | \$ | 400.00     |
| 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<br>(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</u> be a Negative Number)                              | (8)  | \$ | -          |
| Nameplate Capacity Tax                                                                                       | (8a) | \$ | -          |

### TOTAL RESTRICTED FUNDS (A)

(9) \$ 182,607.72

### Lid Exceptions

|                                                                                                                                                                                                                                                       |      |    |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----|-----------|
| Capital Improvements Budgeted<br>(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) | \$ | 48,560.44 |
| Public Facilities Construction Projects (Statute 72-2301 to 72-2308)<br>( <b>Fire Districts &amp; Hospital Districts Only</b> )                                                                                                                       | (14) |    |           |
| Interlocal Agreements/Joint Public Agency Agreements                                                                                                                                                                                                  | (15) | \$ | 63,419.69 |
| 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) |    |           |

### TOTAL LID EXCEPTIONS (B)

(21) \$ 111,980.13

### TOTAL RESTRICTED FUNDS

#### For Lid Computation (To Line 9 of the Lid Computation Form)

To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21

\$ 70,627.59

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

**Mead Rural Fire District #8**

in  
Saunders 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 65,347.51  
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%** 4.58 %  
(3)

$$\frac{22,386,120.00}{2020 \text{ Growth per Assessor}} \div \frac{316,078,507.00}{2019 \text{ Valuation}} = \frac{7.08}{\text{Multiply times 100 To get \%}} \%$$

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

$$\frac{\text{X } 3}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{\text{X } 3}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

**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) 8.08 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 5,280.08  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 70,627.59  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule 70,627.59  
(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.



Mead Rural Fire District #8 in Saunders County

**2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS**

| Description of Capital Improvement | Amount Budgeted |
|------------------------------------|-----------------|
| None                               |                 |

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

|    |   |
|----|---|
| \$ | - |
|----|---|

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Mead Rural Fire District #8  
IN  
Saunders County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 14th day of September 2020, at 7:00 o'clock P.M. at Mead 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.

Don W. Anderson, Treasurer/Clerk

|                                                          | Clerk/Secretary |
|----------------------------------------------------------|-----------------|
| 2018-2019 Actual Disbursements & Transfers               | \$ 426,934.88   |
| 2019-2020 Actual/Estimated Disbursements & Transfers     | \$ 728,347.66   |
| 2020-2021 Proposed Budget of Disbursements & Transfers   | \$ 873,560.44   |
| 2020-2021 Necessary Cash Reserve                         | \$ 171,235.83   |
| 2020-2021 Total Resources Available                      | \$ 1,044,796.27 |
| Total 2020-2021 Personal & Real Property Tax Requirement | \$ 182,207.72   |
| Unused Budget Authority Created For Next Year            | \$ -            |

### Breakdown of Property Tax:

|                                                               |               |
|---------------------------------------------------------------|---------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 133,647.28 |
| Personal and Real Property Tax Required for Bonds             | \$ 48,560.44  |

Cut Off Here Before Sending To Printer

## REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

## Saunders County

\$ 63,419.69

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

**Mead Rural Fire District #8**

**Saunders County**

SUBDIVISION NAME

COUNTY

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

None

# GENERAL BUDGET FORM WORKSHEET

| Line No. | 2020-2021 ADOPTED BUDGET                                                  | General Fund  | Sinking Fund  | Ambulance Fund | Bond Fund    | TOTAL FOR ALL FUNDS |
|----------|---------------------------------------------------------------------------|---------------|---------------|----------------|--------------|---------------------|
| 1        | <b>Beginning Balances, Receipts, &amp; Transfers:</b>                     |               |               |                |              |                     |
| 2        | Net Cash Balance                                                          | \$ 137,670.84 | \$ 377,599.30 | \$ 32,811.03   | \$ 25,166.61 | \$ 573,247.78       |
| 3        | Investments                                                               | \$ 17,627.81  | \$ 50,000.00  | \$ 29.62       |              | \$ 67,657.43        |
| 4        | County Treasurer's Balance                                                | \$ 1,480.61   | \$ 1,450.83   |                | \$ 1,174.61  | \$ 4,106.05         |
| 5        | <b>Subtotal of Beginning Balances</b> (Lines 2 thru 4)                    | \$ 156,779.26 | \$ 429,050.13 | \$ 32,840.65   | \$ 26,341.22 | \$ 645,011.26       |
| 6        | Personal and Real Property Taxes                                          | \$ 65,513.37  | \$ 62,892.84  | \$ 2,620.53    | \$ 47,608.27 | \$ 178,635.01       |
| 7        | Federal Receipts                                                          |               |               |                |              | \$ -                |
| 8        | State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)       | \$ 145.00     | \$ 135.00     | \$ 5.00        | \$ 115.00    | \$ 400.00           |
| 9        | State Receipts: State Aid (To Lid Supporting Schedule)                    |               |               |                |              | \$ -                |
| 10       | State Receipts: Other                                                     |               |               |                |              | \$ -                |
| 11       | State Receipts: Property Tax Credit                                       |               |               |                |              |                     |
| 12       | Local Receipts: Nameplate Capacity Tax                                    |               |               |                |              | \$ -                |
| 13       | Local Receipts: In Lieu of Tax (To Lid Supporting Schedule)               |               |               |                |              | \$ -                |
| 14       | Local Receipts: Other                                                     | \$ 145,000.00 | \$ 750.00     |                |              | \$ 145,750.00       |
| 15       | Transfers In Of Surplus Fees (To Lid Supporting Schedule)                 |               |               |                |              | \$ -                |
| 16       | Transfers In Other Than Surplus Fees                                      |               | \$ 75,000.00  |                |              | \$ 75,000.00        |
| 17       | <b>Total Resources Available</b> (Lines 5 thru 16)                        | \$ 367,437.63 | \$ 567,827.97 | \$ 35,466.18   | \$ 74,064.49 | \$ 1,044,796.27     |
| 18       | <b>Disbursements &amp; Transfers:</b>                                     |               |               |                |              |                     |
| 19       | Operating Expenses                                                        | \$ 125,000.00 |               |                |              | \$ 125,000.00       |
| 20       | Capital Improvements (Real Property/Improvements)                         |               |               |                |              | \$ -                |
| 21       | Other Capital Outlay (Equipment, Vehicles, Etc.)                          | \$ 125,000.00 | \$ 500,000.00 |                |              | \$ 625,000.00       |
| 22       | Debt Service: Bond Principal & Interest Payments                          |               |               |                | \$ 48,560.44 | \$ 48,560.44        |
| 23       | Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)       |               |               |                |              | \$ -                |
| 24       | Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.) |               |               |                |              | \$ -                |
| 25       | Debt Service: Other                                                       |               |               |                |              | \$ -                |
| 26       | Judgments                                                                 |               |               |                |              | \$ -                |
| 27       | Transfers Out of Surplus Fees                                             |               |               |                |              | \$ -                |
| 28       | Transfers Out Other Than Surplus Fees                                     | \$ 75,000.00  |               |                |              | \$ 75,000.00        |
| 29       | <b>Total Disbursements &amp; Transfers</b> (Lines 19 thru 28)             | \$ 325,000.00 | \$ 500,000.00 | \$ -           | \$ 48,560.44 | \$ 873,560.44       |
| 30       | <b>Cash Reserve</b> (Line 17 - Line 29)                                   | \$ 42,437.63  | \$ 67,827.97  | \$ 35,466.18   | \$ 25,504.05 | \$ 171,235.83       |

## PROPERTY TAX RECAP

|                                                                     |              |              |             |              |               |
|---------------------------------------------------------------------|--------------|--------------|-------------|--------------|---------------|
| Tax from Line 6                                                     | \$ 65,513.37 | \$ 62,892.84 | \$ 2,620.53 | \$ 47,608.27 | \$ 178,635.01 |
| County Treasurer's Commission at 2 % of Line 6                      | \$ 1,310.27  | \$ 1,257.86  | \$ 52.41    | \$ 952.17    | \$ 3,572.71   |
| <b>Total Property Tax Requirement</b> (To LC-3 Supporting Schedule) | \$ 66,823.64 | \$ 64,150.70 | \$ 2,672.94 | \$ 48,560.44 | \$ 182,207.72 |

# GENERAL BUDGET FORM WORKSHEET

| Line No. | 2019-2020 ACTUAL/ESTIMATED                                                | General Fund  | Sinking Fund  | Ambulance Fund | Bond Fund     | TOTAL FOR ALL FUNDS |
|----------|---------------------------------------------------------------------------|---------------|---------------|----------------|---------------|---------------------|
| 1        | <b>Beginning Balances, Receipts, &amp; Transfers:</b>                     |               |               |                |               |                     |
| 2        | Net Cash Balance                                                          | \$ 129,252.86 | \$ 315,668.50 | \$ 31,628.54   | \$ 19,651.51  | \$ 496,201.41       |
| 3        | Investments                                                               | \$ 17,452.15  | \$ 50,000.00  |                |               | \$ 67,452.15        |
| 4        | County Treasurer's Balance                                                | \$ 808.61     | \$ 792.48     | \$ 16.22       | \$ 681.70     | \$ 2,299.01         |
| 5        | <b>Subtotal of Beginning Balances</b> (Lines 2 thru 4)                    | \$ 147,513.62 | \$ 366,460.98 | \$ 31,644.76   | \$ 20,333.21  | \$ 565,952.57       |
| 6        | Personal and Real Property Taxes (See Preparation Guidelines)             | \$ 58,371.78  | \$ 57,183.49  | \$ 1,168.21    | \$ 47,372.36  | \$ 164,095.84       |
| 7        | Federal Receipts                                                          | \$ 34,176.87  |               |                |               | \$ 34,176.87        |
| 8        | State Receipts: Motor Vehicle Pro-Rate                                    | \$ 134.50     | \$ 131.82     | \$ 2.70        | \$ 111.91     | \$ 380.93           |
| 9        | State Receipts: State Aid                                                 |               |               |                |               | \$ -                |
| 10       | State Receipts: Other                                                     | \$ 4,531.61   | \$ 31.00      | \$ 0.64        | \$ 25.38      | \$ 4,588.63         |
| 11       | State Receipts: Property Tax Credit                                       | \$ 4,660.60   | \$ 4,567.46   | \$ 93.19       | \$ 3,701.19   | \$ 13,022.44        |
| 12       | Local Receipts: Nameplate Capacity Tax                                    |               |               |                |               | \$ -                |
| 13       | Local Receipts: In Lieu of Tax                                            |               |               |                |               | \$ -                |
| 14       | Local Receipts: Other                                                     | \$ 144,497.41 | \$ 744.23     |                | \$ 445,900.00 | \$ 591,141.64       |
| 15       | Transfers In Of Surplus Fees                                              |               |               |                |               | \$ -                |
| 16       | Transfers In Other Than Surplus Fees                                      |               |               |                |               | \$ -                |
| 17       | <b>Total Resources Available</b> (Lines 5 thru 16)                        | \$ 393,886.39 | \$ 429,118.98 | \$ 32,909.50   | \$ 517,444.05 | \$ 1,373,358.92     |
| 18       | <b>Disbursements &amp; Transfers:</b>                                     |               |               |                |               |                     |
| 19       | Operating Expenses                                                        | \$ 143,961.03 | \$ 68.85      | \$ 68.85       |               | \$ 144,098.73       |
| 20       | Capital Improvements (Real Property/Improvements)                         | \$ 7,864.94   |               |                |               | \$ 7,864.94         |
| 21       | Other Capital Outlay (Equipment, Vehicles, Etc.)                          | \$ 52,953.98  |               |                |               | \$ 52,953.98        |
| 22       | Debt Service: Bond Principal & Interest Payments                          |               |               |                | \$ 491,102.83 | \$ 491,102.83       |
| 23       | Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)       |               |               |                |               | \$ -                |
| 24       | Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.) | \$ 32,327.18  |               |                |               | \$ 32,327.18        |
| 25       | Debt Service: Other                                                       |               |               |                |               | \$ -                |
| 26       | Judgments                                                                 |               |               |                |               | \$ -                |
| 27       | Transfers Out of Surplus Fees                                             |               |               |                |               | \$ -                |
| 28       | Transfers Out Other Than Surplus Fees                                     |               |               |                |               | \$ -                |
| 29       | <b>Total Disbursements &amp; Transfers</b> (Lines 19 to 28)               | \$ 237,107.13 | \$ 68.85      | \$ 68.85       | \$ 491,102.83 | \$ 728,347.66       |
| 30       | <b>Balance Forward</b> (Line 17 - Line 29)                                | \$ 156,779.26 | \$ 429,050.13 | \$ 32,840.65   | \$ 26,341.22  | \$ 645,011.26       |

# GENERAL BUDGET FORM WORKSHEET

| Line No. | 2018-2019 ACTUAL                                                          | General Fund  | Sinking Fund  | Ambulance Fund | Bond Fund    | TOTAL FOR ALL FUNDS |
|----------|---------------------------------------------------------------------------|---------------|---------------|----------------|--------------|---------------------|
| 1        | <b>Beginning Balances, Receipts, &amp; Transfers:</b>                     |               |               |                |              |                     |
| 2        | Net Cash Balance                                                          | \$ 300,526.40 | \$ 122,634.04 | \$ 30,453.99   | \$ 20,623.36 | \$ 474,237.79       |
| 3        | Investments                                                               | \$ 17,300.46  | \$ 50,000.00  |                |              | \$ 67,300.46        |
| 4        | County Treasurer's Balance                                                | \$ 761.15     | \$ 745.93     | \$ 15.21       | \$ 653.42    | \$ 2,175.71         |
| 5        | <b>Subtotal of Beginning Balances</b> (Lines 2 thru 4)                    | \$ 318,588.01 | \$ 173,379.97 | \$ 30,469.20   | \$ 21,276.78 | \$ 543,713.96       |
| 6        | Personal and Real Property Taxes (See Preparation Guidelines)             | \$ 54,745.86  | \$ 53,489.93  | \$ 1,094.97    | \$ 46,420.19 | \$ 155,750.95       |
| 7        | Federal Receipts                                                          |               |               |                |              | \$ -                |
| 8        | State Receipts: Motor Vehicle Pro-Rate                                    | \$ 165.60     | \$ 162.28     | \$ 3.32        | \$ 140.79    | \$ 471.99           |
| 9        | State Receipts: State Aid                                                 |               |               |                |              | \$ -                |
| 10       | State Receipts: Other                                                     | \$ 47.31      | \$ 46.36      | \$ 0.95        | \$ 40.07     | \$ 134.69           |
| 11       | State Receipts: Property Tax Credit                                       | \$ 3,806.61   | \$ 3,730.68   | \$ 76.32       | \$ 3,210.38  | \$ 10,823.99        |
| 12       | Local Receipts: Nameplate Capacity Tax                                    |               |               |                |              | \$ -                |
| 13       | Local Receipts: In Lieu of Tax                                            |               |               |                |              | \$ -                |
| 14       | Local Receipts: Other                                                     | \$ 146,340.11 | \$ 651.76     |                |              | \$ 146,991.87       |
| 15       | Transfers In Of Surplus Fees                                              |               |               |                |              | \$ -                |
| 16       | Transfers In Other Than Surplus Fees                                      |               | \$ 135,000.00 |                |              | \$ 135,000.00       |
| 17       | <b>Total Resources Available</b> (Lines 5 thru 16)                        | \$ 523,693.50 | \$ 366,460.98 | \$ 31,644.76   | \$ 71,088.21 | \$ 992,887.45       |
| 18       | <b>Disbursements &amp; Transfers:</b>                                     |               |               |                |              |                     |
| 19       | Operating Expenses                                                        | \$ 111,594.70 |               |                |              | \$ 111,594.70       |
| 20       | Capital Improvements (Real Property/Improvements)                         |               |               |                |              | \$ -                |
| 21       | Other Capital Outlay (Equipment, Vehicles, Etc.)                          | \$ 100,834.46 |               |                |              | \$ 100,834.46       |
| 22       | Debt Service: Bond Principal & Interest Payments                          |               |               |                | \$ 50,755.00 | \$ 50,755.00        |
| 23       | Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)       |               |               |                |              | \$ -                |
| 24       | Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.) | \$ 28,750.72  |               |                |              | \$ 28,750.72        |
| 25       | Debt Service: Other                                                       |               |               |                |              | \$ -                |
| 26       | Judgments                                                                 |               |               |                |              | \$ -                |
| 27       | Transfers Out of Surplus Fees                                             |               |               |                |              | \$ -                |
| 28       | Transfers Out Other Than Surplus Fees                                     | \$ 135,000.00 |               |                |              | \$ 135,000.00       |
| 29       | <b>Total Disbursements &amp; Transfers</b> (Lines 19 thru 28)             | \$ 376,179.88 | \$ -          | \$ -           | \$ 50,755.00 | \$ 426,934.88       |
| 30       | <b>Balance Forward</b> (Line 17 - Line 29)                                | \$ 147,513.62 | \$ 366,460.98 | \$ 31,644.76   | \$ 20,333.21 | \$ 565,952.57       |

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

**Mead Rural Fire District #8**

**Saunders 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)

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Total Amount used as Lid Exemption

\$ -



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}

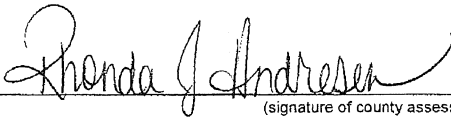
To: MEAD FIRE #8

TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE

| Name of Political Subdivision | Subdivision Type | Value attributable to Growth | Total Taxable Value |
|-------------------------------|------------------|------------------------------|---------------------|
| MEAD GENERAL                  | Fire (DIST9)     | \$22,386,120                 | \$334,118,212       |
| MEAD AMBULANCE                | Fire (DIST9)     | \$22,386,120                 | \$334,118,212       |
| MEAD SINKING FUND             | Fire (DIST9)     | \$22,386,120                 | \$334,118,212       |
| MEAD BOND                     | Fire (DIST9)     | \$22,386,120                 | \$334,118,212       |

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

I Rhonda J Andresen, Saunders County, NE Co inty 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)

08/14/2020  
(date)

CC: County Clerk, Saunders County, NE County

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



Wahoo-Waverly-Ashland Newspapers  
P.O. Box 147  
Wahoo, NE 68066-0147

### AFFIDAVIT OF PUBLICATION

State of Nebraska}

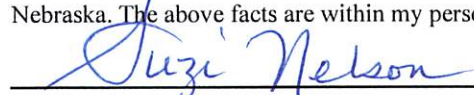
ss.

County of Saunders}

I, (the undersigned) an authorized representative of **The Wahoo Newspaper**, a legal newspaper of general circulation in Saunders County, Nebraska, and published therein; that said newspaper has been established for more than one year last past; that it has a bona-fide paid subscription list of more than three hundred; that to this personal knowledge, the advertisement, a copy of which is hereto attached, was printed in the said newspaper once each week, the first insertion having been on:

Thursday September, 10, 2020

And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.

  
\_\_\_\_\_  
**Suzi Nelson** OR **Dawn Roth**  
**Editor** **Ad Manager**

Today's Date: September 10, 2020  
Signed in my presence and sworn before me:

Notary



Printer's Fee: \$59.00  
Customer Number: 1002108  
Order Number: 0000172006



#### NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Mead Rural Fire District #8  
IN  
Saunders County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 14th day of September 2020, at 7:00 o'clock P.M. at Mead 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.

Don W. Anderson, Treasurer/Clerk

Clerk/Secretary

|                                                          |                 |
|----------------------------------------------------------|-----------------|
| 2018-2019 Actual Disbursements & Transfers               | \$ 426,934.88   |
| 2019-2020 Actual/Estimated Disbursements & Transfers     | \$ 728,347.66   |
| 2020-2021 Proposed Budget of Disbursements & Transfers   | \$ 873,560.44   |
| 2020-2021 Necessary Cash Reserve                         | \$ 171,235.83   |
| 2020-2021 Total Resources Available                      | \$ 1,044,796.27 |
| Total 2020-2021 Personal & Real Property Tax Requirement | \$ 182,207.72   |
| Unused Budget Authority Created For Next Year            | \$ -            |

#### Breakdown of Property Tax:

|                                                               |               |
|---------------------------------------------------------------|---------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 133,647.28 |
| Personal and Real Property Tax Required for Bonds             | \$ 48,560.44  |



Meach Rural Fire  
District #8

Budget -  
Newspaper Notice  
of Meeting

# Budget Meeting

Sept. 14 2020 7:00 PM

Meeting called to order with discussion with our Ins. Agent Mark Rezak. Overall not much changed since last year. Added on the Aerial Truck that we just purchased. New discussion about the budget which is described in the literature handed out. It will be kept on file for reference.

Motion made to approve the budget as presented Motion by Scott Cervina Motion 2nd by Duane Johnson RCU 3 yes 0 no.

Motion made to use this document as a receiver for the audit by Duane Johnson

Motion 2nd by Scott Cervina RCU 3 yes 0 no.

Motion made for an addition 190 increase in the lid calculation by Duane Johnson

Motion 2nd by Scott Cervina RCU 3 yes 0 no

Motion made for tax request of \$182,202.42 as stated in the budget document by

Scott Cervina Motion 2nd by Don Anderson RCU 3 yes 0 no.

Motion made to close the budget meeting

Motion 2nd Motion carried.

End of Meeting 8:00 PM

Don Anderson

Newspaper Affidavit - will send  
when it's available. Budget summary  
was published in the Sept 4th edition  
of the Nahoo Newspaper.

Wahoo-Waverly-Ashland Newspapers  
P.O. Box 147  
Wahoo, NE 68066-0147

### AFFIDAVIT OF PUBLICATION

State of Nebraska}

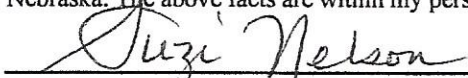
ss.

County of Saunders}

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Thursday September, 10, 2020

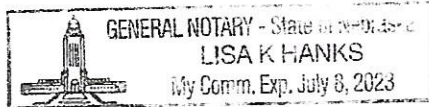
And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.

  
Suzi Nelson OR Dawn Roth  
Editor Ad Manager

Today's Date: September 10, 2020

Signed in my presence and sworn before me:

Notary



Printer's Fee: \$59.00  
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Order Number: 0000172006

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IN  
Saunders County, Nebraska

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Don W. Anderson, Treasurer/Clerk

Clerk/Secretary

|                                                          |                 |
|----------------------------------------------------------|-----------------|
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| 2019-2020 Actual/Estimated Disbursements & Transfers     | \$ 728,347.66   |
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| Total 2020-2021 Personal & Real Property Tax Requirement | \$ 182,207.72   |
| Unused Budget Authority Created For Next Year            | \$ -            |

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|                                                               |               |
|---------------------------------------------------------------|---------------|
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