



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

Lloyd Stansberry, Chairperson
Walthill Rural Fire District
PO Box 323
Walthill, NE 68067

Dear Chairperson Stansberry:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Walthill 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 September 9, 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 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**

Walthill Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Thurston 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:

\$	46,329.43	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	46,329.43	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2020

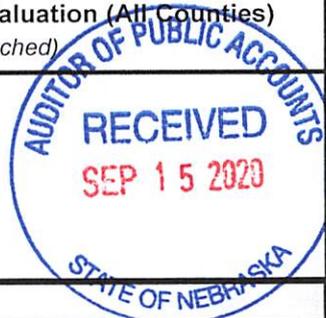
	-	Principal
	-	Interest
\$	-	Total Bonded Indebtedness

174,916,089

Total General Fund Certified Valuation (All Counties)

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY



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.

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

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

Walthill Rural Fire District in Thurston 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	\$ 149,341.00	\$ 126,880.00	\$ 135,942.00
3	Investments	\$ 80,147.00	\$ 61,217.00	\$ 62,428.00
4	County Treasurer's Balance	\$ 702.00	\$ 107.00	\$ 105.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 230,190.00	\$ 188,204.00	\$ 198,475.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 24,223.00	\$ 25,957.00	\$ 45,421.01
7	Federal Receipts	\$ 8,124.00	\$ 6,367.00	\$ 35,000.00
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 32.00	\$ 47.00	\$ 47.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 171.00	\$ 166.00	\$ -
11	State Receipts: Property Tax Credit	\$ 1,737.00	\$ 2,177.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 5,833.00	\$ 10,541.00	\$ 31,300.00
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)	\$ 270,310.00	\$ 233,459.00	\$ 310,243.01
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 17,694.00	\$ 17,076.00	\$ 55,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 64,412.00	\$ 17,908.00	\$ 241,758.37
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)	\$ 82,106.00	\$ 34,984.00	\$ 296,758.37
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 188,204.00	\$ 198,475.00	\$ 13,484.64
31	Cash Reserve Percentage			25%
PROPERTY TAX RECAP		Tax from Line 6		\$ 45,421.01
		County Treasurer's Commission at 2% of Line 6		\$ 908.42
		Total Property Tax Requirement		\$ 46,329.43

Walthill Rural Fire District in Thurston 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:		<u>Property Tax Request</u>	
General Fund	\$	42,829.43	
Sinking Fund	\$	3,500.00	
Bond Fund	\$	-	
_____ Fund			
Total Tax Request	** \$	46,329.43	

** 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		174,916,089	
City/Village Valuation included in Township Valuation			
General Fund Tax Rate		0.024486	
Township Taxes within City/Village		-	
50% of Township Taxes within City/Village		-	
Projected Township Taxes to be collected		42,829.43	

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.

<u>Special Reserve Fund Name</u>	<u>Amount</u>
Total Special Reserve Funds	-
Total Cash Reserve	\$ 13,484.64
Remaining Cash Reserve	\$ 13,484.64
Remaining Cash Reserve %	25%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Mike Murphy
ADDRESS	P.O. Box 323
CITY & ZIP CODE	Walthill 68067
TELEPHONE	712-490-5607
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Lloyd Stansberry	Mike Murphy	Adam Elm, CPA
TITLE /FIRM NAME	Chairperson		Schumacher Smejkal Brockhaus Herley
TELEPHONE	402-846-5601	712-490-5607	402-564-1366
EMAIL ADDRESS			theresas@gotcpas.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.

**Walthill Rural Fire District in Thurston County
2020-2021 LID SUPPORTING SCHEDULE**

Calculation of Restricted Funds	
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Total Personal and Real Property Tax Requirements	(1) \$	46,329.43
Motor Vehicle Pro-Rate	(2) \$	47.00
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 <i>(Cannot be a Negative Number)</i>	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$ 46,376.43
-----------------------------------	-----	---------------------

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 (cannot exclude same capital improvements from more than one lid calculation.)		
Agrees to Line (7).	\$	- (11)
Allowable Capital Improvements	(12) \$	-
Bonded Indebtedness	(13)	-
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)	-
Interlocal Agreements/Joint Public Agency Agreements	(15) \$	-
Public Safety Communication Project - Statute 86-416 (Fire Districts Only)	(16)	-
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(17)	-
Judgments	(18)	-
Refund of Property Taxes to Taxpayers	(19)	-
Repairs to Infrastructure Damaged by a Natural Disaster	(20)	-

TOTAL LID EXCEPTIONS (B)	(21)	\$ -
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TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	\$ 46,376.43
--	---------------------

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

Walthill Rural Fire District
in
Thurston 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 45,245.30
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)

$$\frac{748,174.00}{2020 \text{ Growth per Assessor}} \div \frac{182,775,215.00}{2019 \text{ Valuation}} = \frac{0.41}{\text{Multiply times 100 To get \%}}$$

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

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

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) 1,131.13
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 46,376.43
(8)

Less: Restricted Funds from Lid Supporting Schedule 46,376.43
(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.

Walthill Rural Fire District in Thurston County
2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
------------------------------------	-----------------

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

\$ -

**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: SCHUMACHER, SMEJKAL, BROCKHAUS &
HERLEY PC
PO BOX 280
COLUMBUS, NE 68602**

TAXABLE VALUE LOCATED IN THE COUNTY OF: THURSTON

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
FIRE WALTHILL	Fire-District	748,174	174,916,089

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

I SUSAN SCHRIEBER, THURSTON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.


(signature of county assessor)

8-17-20
(date)

CC: County Clerk, THURSTON County
CC: County Clerk where district is headquarter, if different county, _____ County

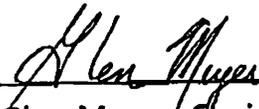
Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

**RESOLUTION #20-16
(Fire Districts)**

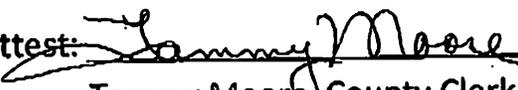
WHEREAS under LB 1114 (1996) which became effective July 1, 1998, any property tax levy for your political subdivision will be included within the county's levy.

THEREFORE be it resolved by the Thurston County Board of Supervisors that 3.5 cents of the 15 cent miscellaneous levy of Thurston County will be allocated to your subdivision.

Dated this 31st day of August, 2020 at Pender, Nebraska.



Glen Meyer, Chairman

Attest: 

Tammy Moore, County Clerk



Motion by TRIMBLE, seconded by FRENCH
to adopt the above resolution. Roll call vote, Aye: ENGLISH, PRICE, HARLAN
TRIMBLE, FRENCH, MAYBERRY, MEYER. Nay: NONE
Absent NONE. Abstain: NONE

Motion carried.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Walthill Rural Fire District
IN
Thurston 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 10th day of September 2020, at 8:00 o'clock P.M. at Walthill 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.

Mike Murphy

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$	82,106.00
2019-2020 Actual/Estimated Disbursements & Transfers	\$	34,984.00
2020-2021 Proposed Budget of Disbursements & Transfers	\$	296,758.37
2020-2021 Necessary Cash Reserve	\$	13,484.64
2020-2021 Total Resources Available	\$	310,243.01
Total 2020-2021 Personal & Real Property Tax Requirement	\$	46,329.43
Unused Budget Authority Created For Next Year	\$	-

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	46,329.43
Personal and Real Property Tax Required for Bonds	\$	-

Cut Off Here Before Sending To Printer

WALTHILL RURAL FIRE DISTRICT
BUDGET HEARING AND REGULAR MEETING
SEPTEMBER 10, 2020

The meeting was called to order at 8:00 p.m.

Present were: Lloyd Stansberry (Chairman), Mike Murphy (Treasurer), Jesse Tremayne and Mark English (Fire Chief).

AGENDA

1. Budget Hearing
2. Request for Audit Waiver
3. Annual Meeting

Motion by Murphy to accept the agenda, sec by Stansberry. Motion carried.

Motion by Jesse Tremayne to open the budget hearing at 8:05. Sec by Murphy. Motion carried.

Discussion on the 2020-2021 budget was held. Jesse Tremayne made a motion to increase the asking amount from .15% to .25%, sec by Stansberry. Motion carried.

There was no input from the public.

Motion by Murphy to accept the budget. Sec by Stansberry. Motion carried.

Motion by Stansberry to request for an Audit Waiver. Sec by Murphy. Motion carried.

Motion by Jesse Tremayne to close the budget hearing at 8:30. Sec by Stansberry. Motion carried.

Annual meeting was held starting at 8:31p.m. with the same people present. Mark English gave an update on things happening in the department.

Items discussed:

1. New grass rig on schedule to be delivered on October 1, 2020.
2. Truck 40 currently being repaired
3. Will have B.I.A. funds coming in. Will request payment at the end of 2020.
4. Village to approve new cadet program. Mark has everything submitted to the Village board.
5. New siren to be installed soon within the Village of Walthill.
6. Discussion held on purchasing a generator for the fire hall. Mark will look into it.

Mike Murphy gave the financial report.

Motion by Jesse Tremayne to adjourn at 9:10p.m. Sec. by Stansberry. Motion carried.

COUNTY OF THURSTON

STATE OF NEBRASKA

Jason Sturek, being first duly sworn, deposes and says that he is the publisher of The Pender Times, a weekly newspaper, printed and published at Pender, in Thurston County, Nebraska, and of general circulation in said county. That said newspaper is a legal newspaper under the statutes of the State of Nebraska, in that said newspaper is printed in the English language, has a bonafide circulation of at least 300 copies weekly, has been published within the County of Thurston for 52 successive weeks prior to the publication of the annexed notice and is printed in whole in an office maintained at Pender, in Thurston County, Nebraska; that the annexed Advertisement or Notice was published in said newspaper

.....1..... consecutive weeks, the first publication being on the ...3..... day of Sept 2020..... and the last publication being on the day of,

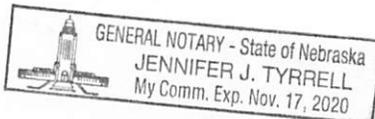
Jason Sturek
.....
Publisher

Subscribed and sworn to before me this ...3... day of Sept..... A.D.,
2020.....

Jennifer J. Tyrrell
.....
Notary Public

My commission expires 11.17.20...

Publication Fees \$ 68.50.....
Notary Fees \$ —.....
Total Fees \$ 68.50.....



**NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY**

Walthill Rural Fire District
IN
Thurston County, Nebraska

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Personal and Real Property Tax Required for Non-Bond Purposes	\$ 46,329.43
Personal and Real Property Tax Required for Bonds	\$ -



SCHUMACHER, SMEJKAL,
BROCKHAUS AND HERLEY, P.C.

**CERTIFIED
PUBLIC ACCOUNTANTS
& BUSINESS CONSULTANTS**

Richard E. Schumacher

Scott T. Smejkal

Mark J. Brockhaus

Brock J. Herley



3403 27th Street
P.O. Box 280
Columbus, NE 68602-0280
P: 402 564 1366
F: 402 564 1360



508 West Prospect Avenue
P.O. Box 368
Norfolk, NE 68702-0368
P: 402 379 2722
F: 402 379 2218

www.gotcpas.com

MEMBERS

American Institute of
Certified Public Accountants

Nebraska Society of
Certified Public Accountants

To the Rural Fire District Board of
Walthill Rural Fire District
Walthill, Nebraska

Management is responsible for the accompanying budget of Walthill Rural Fire District in Thurston County, Nebraska as of June 30, 2021 and for the fiscal year then ending to be included in the accompanying form prescribed by the Nebraska Auditor of Public Accounts. Management is also responsible for the accompanying historical statements of cash receipts and disbursements of Walthill Rural Fire District in Thurston County, Nebraska as of June 30, 2020 and 2019 and for the fiscal years then ended to be included in the accompanying form prescribed by the Nebraska Auditor of Public Accounts. We have performed compilation engagements with respect to the budget and historical statements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the budget or the historical statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this budget or these historical statements.

Management has elected to omit the summaries of significant assumptions and accounting policies and other disclosures required by the guidelines for presentation of a budget established by the American Institute of Certified Public Accountants. If the omitted summaries and disclosures were included in the budget, they might influence the user's conclusions about the Fire District's budgeted information for the budget period. Accordingly, this budget is not designed for those who are not informed about such matters.

Management has elected to omit substantially all of the disclosures required by the guidelines for the presentation of the historical statements of cash receipts and disbursements established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the historical statements, they might influence the user's conclusions about the Fire District's assets, liabilities, equity, receipts, and disbursements as of June 30, 2020 and 2019, and for the fiscal years then ended. Accordingly, the historical statements are not designed for those who are not informed about such matters.

A compilation of the budget is limited to presenting, in the form of a budget, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the budget. The budgeted results may not be achieved, as there will usually be differences between the budgeted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The budget and historical statements of cash receipts and disbursements are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Schumacher, Smejkal, Brockhaus & Herley, P.C.

SCHUMACHER, SMEJKAL, BROCKHAUS & HERLEY, P.C.
Certified Public Accountants

Columbus, Nebraska
August 24, 2020