



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

Howard Ohmstede, Chairperson
Guide Rock Rural Fire District
240 W Douglas Ave, Box 5
Guide Rock, NE 68942

Dear Chairperson Ohmstede:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Guide Rock 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, 16, 2019, meeting minutes for the Board of Directors (Board) of the District. Those minutes fail to reflect the Board's approval of any District expenditures.

Per Neb. Rev. Stat. § 35-508(4) (Reissue 2016), Boards have the exclusive power to "manage and conduct the business affairs of the district." Accordingly, any expenditure of District funds requires express Board authorization.

Additionally, Neb. Rev. Stat. § 35-511 (Reissue 2016) provides, in relevant part, the following:

All donations, contributions, bequests, annuities, or borrowed money received by or on behalf of the district shall be deposited with the secretary-treasurer of the district and shall be drawn out only upon proper check. Such check shall be authorized by the board of directors and shall bear the signature of the secretary-treasurer and the countersignature of the president of such district.

(Emphasis added.) Properly discharging the above statutory duties necessarily entails proper financial management, which calls for the Board's approval of all expenditures prior to, or as soon thereafter as possible, the actual disbursement of District funds.

As a public body, moreover, the Board is subject to the provisions of the Open Meetings Act, which is set out at Neb. Rev. Stat. § 84-1407 (Reissue 2014) et seq. In particular, Neb. Rev. Stat. § 84-1413(1) (Cum. Supp. 2018) requires public bodies, including Boards, to "keep minutes of all meetings," showing, among other things, "the substance of all matters discussed."

Furthermore, a good internal control plan and sound business practices require procedures to ensure that the Board approves, in a timely fashion, all expenditures and business transactions of the District. Those same procedures should ensure also that the Board documents such approval in its meeting minutes, specifying the name of each payee, the exact amount of any disbursement, and the specific purpose of the payment.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

We recommend the implementation of procedures to ensure the Board approves, in a timely fashion, all expenditures of District funds, and such approval is documented adequately in the Board’s meeting minutes.

2. Lack of Dual Signatures

The APA obtained the monthly statements for the District’s bank accounts from its fiscal year 2020 audit waiver request. From those statements, the APA noted that all District checks written during the examination period contained only one signature.

Nebraska law requires both the Secretary-Treasurer and the President of the District to sign all checks approved by the Board. In particular, Neb. Rev. Stat. § 35-511 (Reissue 2016) states that those checks “shall bear the signature of the secretary-treasurer and the countersignature of the president of such district.”

In addition, good internal controls and sound accounting practices require procedures to ensure that District checks contain the statutorily required endorsements.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

We recommend the Board implement procedures to require dual signatures, from both the Secretary-Treasurer and the President, on all District checks, as required by law.

* * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the District’s policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the District.

This communication is intended solely for the information and use of the District and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen at 402-499-8702 or dakota.christensen@nebraska.gov.**

Sincerely,



Mark Avery, CPA
Assistant Deputy Auditor

**2020-2021
STATE OF NEBRASKA
GENERAL BUDGET FORM**

Guide Rock Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Webster & Nuckolls 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:

\$	28,550.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	28,550.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1

	-	Principal
	-	Interest
\$	-	Total Bonded Indebtedness

204,061,908 **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

Guide Rock Rural Fire District in Webster & Nuckolls 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	\$ 17,759.04	\$ 17,604.47	\$ 33,312.22
3	Investments	\$ 15,164.12	\$ 15,378.92	\$ 15,611.54
4	County Treasurer's Balance	\$ 75.41	\$ 2,054.21	\$ 548.65
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 32,998.57	\$ 35,037.60	\$ 49,472.41
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 17,784.16	\$ 25,407.20	\$ 27,990.20
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 27.43	\$ 52.09	\$ 60.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 1,478.24	\$ 171.50	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 337.93	\$ 1,682.64	\$ 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)	\$ 52,626.33	\$ 62,351.03	\$ 77,822.61
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 17,588.73	\$ 12,878.62	\$ 72,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
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)	\$ 17,588.73	\$ 12,878.62	\$ 72,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 35,037.60	\$ 49,472.41	\$ 5,822.61
31	Cash Reserve Percentage			8%
PROPERTY TAX RECAP		Tax from Line 6		\$ 27,990.20
		County Treasurer's Commission at 2% of Line 6		\$ 559.80
		Total Property Tax Requirement		\$ 28,550.00

Guide Rock Rural Fire District in Webster & Nuckolls 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	\$ 17,759.04	\$ 17,604.47	\$ 33,312.22
3	Investments	\$ 15,164.12	\$ 15,378.92	\$ 15,378.92
4	County Treasurer's Balance	\$ 75.41	\$ 2,054.21	\$ 548.65
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 32,998.57	\$ 35,037.60	\$ 49,239.79
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 17,784.16	\$ 25,407.20	\$ 27,990.20
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 27.43	\$ 52.09	\$ 60.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 1,478.24	\$ 171.50	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 337.93	\$ 1,450.02	\$ 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)	\$ 52,626.33	\$ 62,118.41	\$ 77,589.99
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 17,588.73	\$ 12,878.62	\$ 72,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
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)	\$ 17,588.73	\$ 12,878.62	\$ 72,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 35,037.60	\$ 49,239.79	\$ 5,589.99
31	Cash Reserve Percentage			8%
PROPERTY TAX RECAP		Tax from Line 6		\$ 27,990.20
		County Treasurer's Commission at 2% of Line 6		\$ 559.80
		Total Property Tax Requirement		\$ 28,550.00

Guide Rock Rural Fire District in Webster & Nuckolls 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	\$ 28,550.00
Sinking Fund	
Bond Fund	\$ -
_____ Fund	
Total Tax Request	** \$ 28,550.00

** 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	204,061,908
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.013991
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	28,550.00

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	\$ 5,589.99
Remaining Cash Reserve	\$ 5,589.99
Remaining Cash Reserve %	8%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Guide Rock Fural Fire District
ADDRESS	240 W Douglas Ave, Box 5
CITY & ZIP CODE	Guide Rock 68942
TELEPHONE	402-257-3945
WEBSITE	

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME	Howard Ohmstede	Roy Anderson	Sandra Schendt
TITLE /FIRM NAME	Chairperson	Treasurer	Sandra's Bookkeeping
TELEPHONE	402-469-4562	402-257-4315	402-621-0102
EMAIL ADDRESS			rsschendt@windstream.net

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.

Guide Rock Rural Fire District in Webster & Nuckolls County

2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	28,550.00
Motor Vehicle Pro-Rate	(2) \$	60.00
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year Capital Improvements Excluded from Restricted Funds (From 2019-2020 Lid Exceptions, Line (10))	\$	- (5)
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 <u>(Cannot be a Negative Number)</u>	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$ 28,610.00
-----------------------------------	-----	---------------------

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) \$	7,095.00
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)	\$ 7,095.00
---------------------------------	------	--------------------

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>	\$ 21,515.00
--	---------------------

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

Guide Rock Rural Fire District
in
Webster & Nuckolls 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 21,398.28
Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) %
Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)) -
Option 2 - (C)

Calculated 2019-2020 Restricted Funds Authority (Line (A) Plus Line (C)) = -
Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %
(2)

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %
(3)

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

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

$$\frac{5}{5} = 100.00 \%$$

of Board Members voting "Yes" for Increase / Total # of Members in Governing Body at Meeting = 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) 748.94
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 22,147.22
(8)

Less: Restricted Funds from Lid Supporting Schedule 21,515.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 632.22
(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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Guide Rock Rural Fire District

Webster & Nuckolls 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)

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption for 2020- 2021 (Column 4)
League Association of Risk Management (LARM)	10/1/2020-9/30/2020	Insurance	\$ 7,095.00

Total Amount used as Lid Exemption \$ 7,095.00

(Published Sept. 3, 2020
in The Superior Express)
Notice of Budget Hearing
and Budget Summary
Guide Rock Rural Fire District
in Webster and Nuckolls Counties,
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 the Guide Rock 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.

Roy Anderson,
Clerk-Secretary

2018-2019 Actual Disbursements
and Transfers: \$17,588.73
2019-2020 Actual and Estimated
Disbursements and
Transfers \$12,878.62
2020-2021 Proposed Budget
of Disbursements and
Transfers \$72,000.00
2020-2021 Necessary
Cash Reserve \$5,589.99
2020-2021 Total Resources
Available \$77,589.99
Total 2020-2021 Personal and
Real Property Tax
Requirement \$28,550.00
Unused Budget Authority Created
for Next Year \$632.22
Breakdown of Property Tax
Personal and Real Property Tax
Required for Non-Bond
Purposes \$28,550.00
Personal and Real Property
Tax Required
for Bonds \$0.00

ZNEZ 36-1c

Affidavit of Publication

State of Nebraska, }
Nuckolls County } SS.

W.A. Blauvelt, being first duly sworn, deposes and says that he is the publisher of The Superior Express, a weekly newspaper of general circulation, printed in the English language in the City of Superior, Nuckolls County, Nebraska; that the said paper is printed wholly in the office of the affiant in the City of Superior, aforesaid; that it has a bona fide circulation of more than three hundred copies weekly; that it has been published and circulated within the said county for more than 52 weeks prior to the first publication of the attached notice and that it has in every way complied with the statutory requirement for a legal newspaper; that the annexed notice was published in the said

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

 day of ,
Publishing Fee 20⁵⁰ W.A. Blauvelt

Subscribed and sworn to before me this 3rd day of
September, 2020
Barbara J. Thomsen
Notary Public

GENERAL NOTARY - State of Nebraska
BARBARA J THOMSEN
My Comm. Exp. July 8, 2023

Proof of Publication

STATE OF KANSAS
RUSSELL
COUNTY

SS.

Frank Mercer of lawful age, being duly sworn upon oath states that he is Publisher of *The Red Cloud Chief*;

THAT said newspaper is a legal weekly newspaper published at Red Cloud, in Webster County, Nebraska;

THAT said newspaper is a legal newspaper under the Statutes of Nebraska;

THAT this paper has entered as periodical class mail matter at the post office of its publication;

THAT said paper was published within said county for over fifty-two (52) successive weeks prior to the publication of said notice;

THAT said paper has general paid circulation on a weekly basis in WEBSTER County, Nebraska, and is NOT a trade, religious or fraternal publication; and that it has at all times herein mentioned, had a bona fide circulation of over three hundred copies weekly;

THE ATTACHED was published in said newspaper, and not in a supplement, on the following dates:

*Notice of Budget Hearing
Guide Rock Rural Fire*

1st

Publication was made on the 2nd day of Sept., 2020

2nd

Publication was made on the _____ day of _____, 20____

3rd

Publication was made on the _____ day of _____, 20____

4th

Publication was made on the _____ day of _____, 20____

5th

Publication was made on the _____ day of _____, 20____

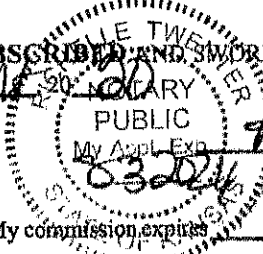
Publication Fee	\$ <u>108.00</u>
Affidavit Notary's Fee	\$ <u>1.00</u>
Additional Copies _____ @ _____ \$ _____	
Total Publication Fee	\$ <u>109.00</u>
(Sign) _____	

SUBSCRIBED AND SWORN to before me this 4th day of Sept. 2020

[Signature]

(Notary Public)

My commission expires Aug 3 2024



Knock'em Over Alley bowling league results

Gutter Roller
League standings after wk. 1 of 30

Team	W	L
Billott Construction	3	1
McChiffre Construction	3	1
Homestown Market	2	2
Wildcat Ranch	2	2
Guaranty State Bank	1	3
J & A Auto	1	3

High Weekly Scratch Game
Kim Grams 181

High Year Scratch Game
Kim Grams 181

High Weekly Scratch Series
Bov Illian 481

High Year Scratch Series
Bov Illian 481

Lady Warriors opened season with Quadrangular Saturday

By Ron Bartels
The Red Cloud Volleyball team traveled to Cambridge for their first competition of the 2020 season. The quadrangular journey included the host school Cambridge Trojans, Southwest Roughriders and Rawlins County Buffaloes.
The Red Cloud Lady Warriors lost to Cambridge

25-18 and 25-16.
The Lady Warriors also lost to Southwest 25-21 and 25-6 and Rawlings County won over Red Cloud 25-12 and 25-15.
No stats were available at press time.
The Red Cloud volleyball team will travel to Meridian Tuesday, September 1, for a quadrangular tournament with

the host Meridian Mustangs, Deshler Dragons, Gliner Hornets and the Red Cloud Warriors.
The Lady Warriors will have their first home volleyball action with a quad on Thursday, September 3rd, with the Franklin Flyers, Harvard Cardinals, and Shelton Bulldogs.

One Call, One Low Price* for over 150 Newspapers

Place your 2x2 display ad in over 153 Nebraska newspapers and get your message to over 480,000 readers. Statewide coverage for less than \$6.41* per publication. *Statewide cost is \$975. Regional ads also available in Central, Northeast, Southeast or Western Nebraska. Other rates available upon request.

Call this newspaper or 1-800-360-2850 for more information.

Nebraska 2x2 Display Ad Network

Subscribe to
The Red Cloud Chief

Thursday Mixed
League standings after wk. 26 of 26

Team	W	L
Energized Electric	4	1
Sam's Club	3	1
Cowles Legion	2	2
Bowling Bags	2	2
CPI	1	3

High Weekly Scratch Game
Rich Armstrong 188

High Year Scratch Game
Edie Watson 191

High Weekly Scratch Series
Rich Armstrong 188

High Year Scratch Series
Edie Watson 191

High Weekly Scratch Series
Rich Armstrong 504

High Year Scratch Series
Rich Armstrong 504

High Weekly Scratch Series
Heidi Colvin 429

High Year Scratch Series
Heidi Colvin 429

The Red Cloud Chief news and advertising deadline is noon on Wednesday

ATTENTION EMPLOYERS:

When you place a recruitment ad in this newspaper, you qualify for a FREE job posting on NEHires.com, an employment job site owned and operated by Nebraska's newspapers.

Now, recruiting on a regional or statewide basis is as easy as placing an ad in this newspaper.

Your online source for Nebraska jobs, owned and operated by Nebraska's newspapers.

NEHires.com

CORONAVIRUS HELPFUL TIPS FROM THE CDC



clean your hands

Wash your hands often with soap and water for at least 20 seconds especially after you have been in a public place, or after blowing your nose, coughing or sneezing.

To learn more, visit www.cdc.gov.

Nebraska Press Association
ONEpress

(First published in *The Red Cloud Chief* Wednesday September 2, 2020)

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Guide Rock Rural Fire District
IN
Webster & Nuckolls 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 Guide Rock 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.

Roy Anderson
Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$	17,568.73
2019-2020 Actual/Estimated Disbursements & Transfers	\$	12,878.62
2020-2021 Proposed Budget of Disbursements & Transfers	\$	72,000.00
2020-2021 Necessary Cash Reserve	\$	5,688.88
2020-2021 Total Resources Available	\$	77,688.88
Total 2020-2021 Personal & Real Property Tax Requirement	\$	26,950.00
Unused Budget Authority Created For Next Year	\$	632.22

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	26,650.00
Personal and Real Property Tax Required for Bonds	\$	-

Publish September 2, 2020
ZNEZ



Volunteer your time and talents at Homestead National Monument of America

The National Park Service at Homestead National Monument of America remembers the many legacies of the Homestead Act of 1862. This park features two interactive museum areas and visitor centers, historic buildings, three miles of hiking trails through restored tall grass prairie and a Bur Oak Forest, picnic grounds and more.

Homestead National Monument of America has various in-person and remote volunteer opportunities.

Some Available opportunities include:

- Craft/trade demonstrators
- Historic re-enactors
- Transcription of oral histories
- Guest services
- Historical research assistant
- Social media
- Maintenance opportunities

We have a wide variety of needs and create new opportunities based on your skill set and interests.

For more information on how you can get involved email Volunteer Coordinator Amber Kirkendall at amber_kirkendall@nps.gov or contact via phone at (402)-223-3514.

(First published in *The Red Cloud Chief* Wednesday, September 2, 2020)

Village of Guide Rock
IN
Webster County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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 10 day of September 2020, at 7:00 o'clock PM, at Village of Guide Rock 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.

2018-2019 Actual Disbursements & Transfers	\$	463,171.45
2019-2020 Actual/Estimated Disbursements & Transfers	\$	360,228.77
2020-2021 Proposed Budget of Disbursements & Transfers	\$	410,897.52
2020-2021 Necessary Cash Reserve	\$	73,690.80
2020-2021 Total Resources Available	\$	484,578.32
Total 2020-2021 Personal & Real Property Tax Requirement	\$	23,937.90
Unused Budget Authority Created For Next Year	\$	52,783.86

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	23,697.80
Personal and Real Property Tax Required for Bonds	\$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 10 day of September 2020, at conclusion of budget hearing o'clock PM, at Village of Guide Rock for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2018	2020	Change
Operating Budget	1,294,467.00	410,897.52	-68%
Property Tax Request	\$ 19,199.00	\$ 23,937.80	26%
Valuation	4,411,777	5,318,480	21%
Tax Rate	0.434672	0.450900	3%
Tax Rate if Prior Tax Request was at Current Valuation	0.390750		

Publish September 2, 2020
ZNEZ

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*

TAX YEAR 2020

{certification required on or before August 20th, of each year}

**TO: GUIDE ROCK FIRE DISTRICT
 SANDRA SCHENDT
 PO BOX 311
 NELSON NE 68961**

TAXABLE VALUE LOCATED IN THE COUNTY OF: WEBSTER

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
GUIDE ROCK FIRE	Fire-District	305,330	159,779,636

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

I SONJA KRUEGER, WEBSTER 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)

8-13-2020
(date)

CC: County Clerk, WEBSTER 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 on or before August 20th, of each year}

**TO: GUIDE ROCK FIRE
%SANDRA SCHENDT
PO BOX 327
NELSON NE 68961**

TAXABLE VALUE LOCATED IN THE COUNTY OF: NUCKOLLS

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
GUIDE ROCK FIRE GEN	Fire-District	0	44,282,272

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

I SUSAN ROGERS, NUCKOLLS 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.

Susan M Rogers
(signature of county assessor)

8-11-2020
(date)

CC: County Clerk, NUCKOLLS County
CC: County Clerk where district is headquarter, if different county, WEBSTER County

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

Guide Rock Rural Fire Board Meeting

September 10, 2020

The budget hearing of the Guide Rock Rural Fire District of Guide Rock was held on September 10, 2020 at 8 p.m. Notice of the meeting and agenda were given in advance to the fire board members. Notice of the meeting was published in the Red Cloud Chief. All proceedings were taken while the hearing was open to the public.

President Howard Ohmstede called the meeting to order at 8:00 p.m. Fire board members present were Neal Mertens, Howard Ohmstede, Roy Anderson, Jim Richardson, and Mark Ohmstede. Also present was Anita Simpson.

The minutes from September 2020 and treasurers report were reviewed. Motion was made by Neal Mertens to accept the minutes and the treasures report. The motion was seconded by Mark Ohmstede. Ayes: Mark, Jim, Roy, Howard, and Neal. Nays: none. Motion carried.

At 8:05 the Budget hearing was opened.

Motion to Approve the base limitation percent increase of 2.5% was made by Mark Ohmstede. The motion was seconded by Jim Richardson. Ayes: Mark, Jim, Roy, Howard, and Neal. Nays: none. Motion carried.

Motion to approved the additional 1% increase was made by Neal Mertens. The motion was seconded by Roy Anderson. Ayes: Mark, Jim, Roy, Howard, and Neal. Nays: none. Motion carried.

Motion was made to appoint Sandra Schendt to be the representative for the LARM Member's Annual Elections by Neal Mertens. The motion was seconded by Jim Richardson. Ayes: Mark, Jim, Roy, Howard, and Neal. Nays: none. Motion carried.

Motion was made by Neal Mertens to accept the 2020-21 Fiscal Year Budget. Motion was seconded by Mark Ohmstede. Ayes: Mark, Jim, Roy, Howard, and Neal. Nays: none. Motion passed.

Motion was made by Jim Richardson to request an Audit waiver. Motion was seconded by Neal Mertens. Ayes: Mark, Jim, Roy, Howard, and Neal. Nays: none. Motion carried.

Motion was made by Roy Anderson to close the budget hearing. The motion was seconded by Mark Ohmstede. Ayes: Mark, Jim, Roy, Howard, and Neal. Nays: none. Motion carried.

The Hearing closed at 8:32 p.m.

The next meeting of the Guide Rock Rural Fire Board will be held in April 2021. The meeting day will be posted.

Discussion was held regarding the purchase of radios from Henry and Kim Pierce. It was moved by Jim Richardson to purchase 8 radios, 2 chargers, and 8 remote speaker mics. The motion was seconded by Mark Ohmstede. Ayes: Mark, Jim, Roy, Howard, and Neal. Nays: none. Motion carried.

There being no further business, motion was made by Neal Mertens to adjourn the meeting. The motion was seconded by Roy Anderson. Ayes: Mark, Jim, Roy, Howard, and Neal. Nays: none. Motion carried.

The meeting adjourned at 8:50 p.m.

Respectfully submitted, Anita Simpson