



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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August 4, 2022

Joel Vrbka, Board Chair
Village of Brainard
P.O. Box 71
Brainard, NE 68626

Dear Mr. Vrbka:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding a Village of Brainard (Village) Fire and Rescue Squad (Department) bank account being controlled separately by the Department, without oversight from the Village. As a result, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA requested certain financial information regarding the Department. Based upon the outcome of this preliminary planning work, including an analysis of the information provided, the EMS proceeds received by the Department through the use of the Village's ambulance constitute municipal funds and should be treated accordingly. Otherwise, those same funds shall be subject to a separate financial audit of the Department in accordance with Neb. Rev. Stat. § 35-901(4)(b) (Reissue 2016).

During the preliminary planning work that resulted in this letter, the APA noted certain issues that merit corrective action.

Background Information

The Village is located in Butler County, Nebraska. The Village Board of Trustees (Board) is the governing body responsible for exercising financial accountability and control over activities relevant to the operations of the Village. Board members are elected by the public and have broad decision-making authority, including the power to levy taxes and to designate management, the ability to exert significant influence over all Village operations, and the primary responsibility for related fiscal matters.

According to documentation provided by the Village, as well as discussions with Village and Department representatives, the Department is a municipal agency operated by the Village. Among those with whom the APA consulted was the Fire Chief, who acknowledged the Department to be a subdivision of the Village.

One of the documents reviewed by the APA was Chapter 8 ("Fire Regulations") of the Village's municipal ordinances, which is included as **Attachment A** herein. Section 8-101 of that document contains the following:

A. The village operates the Fire Department through the village fire chief and firemen. The fire chief shall manage the Fire Department. The Village Board, for the purpose of defraying the costs of the management, maintenance, and improvement of the Fire Department may each year levy a tax not exceeding the maximum limits prescribed by state law on the actual valuation of all real estate and personal property within the village that is subject to taxation. The revenue from the said tax shall be placed in the general fund, which shall be in the possession of the village treasurer. Said monies so levied and collected shall be set aside in the village budget as the Fire Department budget for defraying the costs of the department.

(Emphasis added.) The above ordinance language states plainly that the Village not only “operates” the Department but also may levy a tax annually to finance its “management, maintenance, and improvement.” Those tax revenues are placed in the municipal General Fund and held by the Village Treasurer.

Additionally, Section 8-103 provides the following:

A. The fire chief shall be elected by the members of the Fire Department. He shall manage the Fire Department and it shall be his duty to inform the Village Board when any of the fire engines, hose, ladders, or other apparatus needs repair. Upon the written consent and directive of the board, the fire chief shall cause the repair, improvement, or maintenance of the said equipment and shall personally supervise and approve of the same. It shall be the duty of the fire chief to come before the Village Board at a regular meeting of the board at least once each year to give a report of the general condition and the proposed additions or improvements recommended by the fire chief.

(Emphasis added.) Requiring the Fire Chief to seek the Board’s written permission to repair, improve, or maintain equipment is further indication of the Department’s status as a municipal agency.

Section 8-104 adds the following, in relevant part:

A. The fire chief shall appoint no more than 25 members for each Fire Department company, subject to the review and approval of the Village Board. All vacancies shall be filled in this manner.

Again, the requirement that all members appointed to the Department must be approved by the Board would seem to support the position that the Department is a division of the Village. The requirement that the Board approve all new firefighters is found also in the Constitution adopted by the Department. Article V (“Active Membership”), Section 2, of that document provides the following:

The applicant must live in the Brainard Fire District for a minimum of 6 months and be approved by the Village Board.

Furthermore, the Board addressed the legal status of the Department during its August 21, 2020, meeting. The following is an excerpt from that meeting’s minutes:

Chairman Hofpar said that he spoke to Mr. Lindahl [Loren Lindahl, Village Attorney], prior to this meeting, regarding the grant process and he was told that the Fire Department, “Is not a legal entity and is a part of the Village.” . . . The Rural Fire Board is a separate legal entity from the Village. The Village of Brainard’s Fire Department belongs to the Village of Brainard not the Rural Fire Board. The Rural Fire Board has their own taxing authority and their own Board Mr. Lindahl also said, “There are various communities that the fire department and Rural are merged, but this is not the case for the Village of Brainard. You are two separate political subdivisions, the Village of Brainard operating its own fire department and the Rural Fire District has its fire department. You have agreed to enter into an agreement as to how it is jointly going to be operated, but we are still talking about two separate entities[.]”

We noted also that the Department has made no filings with the Nebraska Secretary of State to exist as a separate corporative entity – which, though not necessarily determinative, is at least indicative that it functions as a division of the Village. According to Butler County records dated March 6, 2001, moreover, the ambulance used by the Department is titled and registered in the Village’s name. Additionally, a July 19, 2004, agreement between the Village and the Brainard Rural Fire District (District), which is included herein as **Attachment B**, states that the Village owns the fire hall, ambulance, and not only pays for half of the Department’s life insurance but also is responsible for covering the Department’s costs. The District pays the other half of the Department’s life insurance, owns all other vehicles and equipment, and is responsible for their insurance and maintenance.

The Department currently has two bank accounts, a checking account and a savings account, both of which are maintained separately from the Village’s accounts at First Nebraska Bank of Brainard, NE. The Federal Tax Identification Number (FTIN) attached to the Department’s accounts is different from that used by the Village’s accounts. Initially, the Department maintained only the checking account, into which all funds received by the Department were deposited. According to the Fire Chief, the savings account was later opened and is now being used as a “trust” account for donations and fundraising revenues received by the Department.

The following comments and recommendations, which have been discussed with the management of the Village, are intended to improve internal control or result in other operating efficiencies.

Comments and Recommendations

1. Emergency Medical Services (EMS) Billing Proceeds

As noted previously, the ambulance used by the Department is titled and registered in the Village's name. A corporation called Quick Med Claims, LLC, (Quick Med) handles all billings and collections for EMS services provided by the Department. The recipients of these services pay for them with personal funds, private insurance, public insurance, including Medicare or Medicaid, or a combination thereof. Quick Med collects a percentage of the proceeds and then remits the remainder to the Department.

Between November 2019 and September 2021, the Department received funds from Quick Med, the State of Nebraska, and others. Upon receipt, those monies were deposited into the Department's checking account, absent any oversight or control by the Village.

Due to this ongoing lack of control, the Village was unable to gain access to the Department's bank accounts to provide the APA with information regarding the activity therein. Therefore, the APA requested the Department's bank statements from the Fire Chief. The statements received by the APA show all deposit and withdrawal activity, including check images, for the checking account from November 2019 through September 2021, as summarized in the table included in **Exhibit A** herein.

The APA observed that the majority of the Department's transactions were for what appear to be fire and EMS equipment and supply expenses from various vendors, including Municipal Emergency Services, Stryker Medical, Danko Emergency Equipment, and Emergency Medical Products. In **Exhibit B** herein, the APA has summarized the amounts paid to vendors that received at least \$500 from the Department between November 2019 and September 2021, which totaled \$387,718.20. The Department also transferred \$183,017.92 from its checking account to its savings account during this period.

Per discussion with the Fire Chief, the Department uses separate accounts within its accounting system to record funds from different sources, such as donations and fundraising income, EMS billing proceeds, and grant funds. However, those accounts were not set up to allow for the proper tracking of the Department's expenditures to these different funding sources. Therefore, all Department funds were, in effect, comingled.

Nebraska law allows a volunteer fire or rescue department to establish its own trust fund. Neb. Rev. Stat. § 35-901(2) (Reissue 2016) states the following:

Except as provided in subsection (4) of this section, each volunteer department may establish a volunteer department trust fund. All general donations or contributions, bequests, or annuities made to the volunteer department and all money raised by or for the volunteer department shall be deposited in the trust fund. The trust fund shall be under the control of the volunteer department, and the volunteer department may make expenditures from the trust fund as it deems necessary. The treasurer of the volunteer department shall be the custodian of the trust fund.

However, § 35-901(4)(b) contains the following exception:

Funds, fees, or charges solicited, collected, or received by a volunteer department that are (i) in consequence of the performance of fire or rescue services by the volunteer department at a given place and time, (ii) accomplished through the use by the volunteer department of equipment owned by the taxing authority supporting such department and provided to the volunteer department for that purpose, and (iii) paid by or on behalf of the recipient of those services shall not be deposited in a trust fund authorized by this section. Such funds are public funds of the taxing authority supporting the volunteer department and are deemed to have been collected by the volunteer department as the agent of the taxing authority and are held by the department on its behalf. If such funds are in the possession of a volunteer department, the taxing authority shall cause all the books, accounts, records, vouchers, expenditures, and statements regarding such funds to be examined and independently audited at the expense of the taxing authority by a qualified professional auditor or the Auditor of Public Accounts for the immediately preceding five years.

(Emphasis added.) Under this statute, the Department is allowed to maintain its own “trust” account, separate from the Village, that is funded by donations and through fundraising activities. According to the Fire Chief, the Department’s savings account is currently serving as its “trust” account.

Nevertheless, per § 35-901(4)(b), EMS proceeds received by the Department through the use of the Village’s ambulance constitute municipal funds and are held on behalf of the political subdivision – meaning that they should not be comingled with other funds received by the Department. If those municipal monies are found to be in the Department’s possession, moreover, that same subsection of statute requires the Village to cause an audit of “all the books, accounts, records, vouchers, expenditures, and statements regarding such funds . . . at the expense of the taxing authority by a qualified professional auditor or the Auditor of Public Accounts for the immediately preceding five years.”

It is also worth noting that this same issue was reported by the Village’s auditor, Lengemann & Associates, P.C. CPAs, in its fiscal year 2021 audit report. Due to the Department’s retention of these funds, the auditor issued a qualified opinion on the Village’s General Fund. In doing so, the auditor explained, “The Fire Department (General Fund) for the Village has its own bank accounts, these accounts have not been included in the General Fund.”

As of the date of this letter, the Department remained in possession of EMS proceeds belonging to the Village; however, no action has been taken by municipal authorities either to retrieve those funds or to initiate the statutorily mandated audit.

Good internal controls require procedures to ensure that EMS proceeds constituting public funds of the Village are handled properly, being properly segregated upon receipt and remitted timely to the Village, and statutory auditing mandates are followed when any such monies are retained by the Department.

Without such procedures, there is an increased risk of not only noncompliance with State statute but also loss, misuse, or theft of public funds.

We recommend the implementation of procedures to ensure that EMS proceeds constituting public funds of the Village are treated accordingly, and statutory auditing mandates are followed when any such monies are retained by the Department.

2. Coronavirus Emergency Supplemental Funding (CESF) Grant

In May 2020, the Department applied for a Federal grant from the Coronavirus Emergency Supplemental Funding (CESF) Program administered through the Nebraska Commission on Law Enforcement and Criminal Justice (Crime Commission).

On the application, the entity name is listed as “Brainard Volunteer Fire Department / Village of Brainard,” and the type of entity is listed as “City/County Government Agency.” In addition, the FTIN listed is 47-6040588, which, as noted previously, is the FTIN used by the Department and not the Village. The applicant’s “Authorized Certifying Official” is Eric Hofpar, whose title is listed as “Village of Brainard Board member.” Mr. Hofpar was Chairman of the Village Board of Trustees (Board) during this time. Mr. Hofpar signed the application, presumably in his official capacity, on May 15, 2020.

The Crime Commission approved the grant on July 21, 2020, with a project period of June 15, 2020, to December 1, 2020, and sub-award amount of \$247,133. As of the date of this letter, the Department has received the following grant payments from the Crime Commission:

Date	Payee	Invoice Number	Gross Amount
9/14/2020	Brainard Volunteer Fire Department	218-2021-CF9014 AUG 20	\$ 38,809.11
9/14/2020	Brainard Volunteer Fire Department	218-2021-CF9014 SEPT 20	\$ 11,858.33
10/19/2020	Brainard Volunteer Fire Department	218-2021-CF9014 SEPT 20 2	\$ 58,576.00
11/16/2020	Brainard Volunteer Fire Department	218-2021-CF9014 OCT 20	\$ 71,961.95
2/9/2021	Brainard Volunteer Fire Department	218-2021-CF9014 NOV 20	\$ 41,519.00
Total			\$ 225,204.39

Mr. Hofpar signed the grant application as the “Authorized Certifying Official” of the Department, having done so without the prior knowledge and formal consent of a majority of the other trustees.

The following excerpt, taken from the minutes of the Board’s special meeting on August 21, 2020, addresses both the Crime Commission grant and Mr. Hopfar’s action in relation thereto:

Chairman Hofpar told Mr. Lindahl [Loren Lindahl, Village Attorney] that the Brainard Fire Department applied and received a grant. Amber Pelan said, this grant was awarded from the, “The Department of Justice. It’s a federal grant that was awarded to the State of Nebraska that the Nebraska Crime Commission awarded to Cities, Villages and counties.” Mr. Lindahl said, “This grant would have been to the Village of Brainard for the use of the fire department.” Mrs. Pelan said, “The fire departments funding is responsible for paying the dollars. The fire department has a separate financial account.” Mr. Lindahl said, “This is where there is some confusion.” He continued and said, “Statute 35-901 which says that a volunteer fire department can have its own checking account, it’s called a trust account. You can only put into this account monies that you received through donations. Any money that is public money, which is what this grant would be, would go into the Village account, were the Village would have control. These funds would be designated to the fire department.” . . . Mrs. Pelan asked, if the fire department could manage the Village account where this grant money is deposited? Mr. Lindahl said, “The Village will oversee this account. If the fire department wishes to draw out a couple thousand dollars for equipment, the Fire Chief would come to the Village Board with a claim.” Mrs. Pelan said, that the fire department “Has all their money in one account right now. We have a checking account we are paying our bills with this account.” Mr. Lindahl said, “The claims should be to the Village and the Village should be in charge of that account.” Mr. Lindahl recommended that the fire department submit a monthly financial report to the Village Board and the Rural Board as to how the money is being spent. Mr. Robeson asked, “So the grant has to go to the Village? Mr. Lindahl replied, “Yes they are the legal entity.”

Chairman Hofpar said, “I signed this grant as the Chairman of the Board and I didn’t have the authority to do this.” Mrs. Pelan said, “We had three days to get this grant in. It went really fast and that was on me, I should have told him (Chairman Hofpar) we needed a vote.” Trustee Vrbka said, Chairman Hofpar’s signature was, “Never approved by the Board.”

* * * *

Trustee Bruner made the motion to ratify the signature of Chairman Eric Hofpar on the Brainard Fire Department Covid-19 Fire Grant approval, seconded by Trustee Vrbka.

*Voting aye: Fortik, Vrbka, Havolvic, Hofpar and Bruner.
Voting nay: none
The motion carried.*

As shown above, there was discussion about both management of the grant funds and Mr. Hofpar’s decision to sign the application, in his official capacity as Board Chairman, without the prior authorization of the other trustees. Approximately one month after the Crime Commission approved the grant, however, the Board did vote to ratify Mr. Hofpar’s signature on the grant application.

Good internal controls require procedures to ensure that official actions by the Board Chairman are undertaken only after the formal approval of a majority of the trustees. Those same procedures should ensure also that grant funds applied for in the Village’s name are placed under municipal control.

Without such procedures, there an increased risk for the misuse, loss, or theft of public funds.

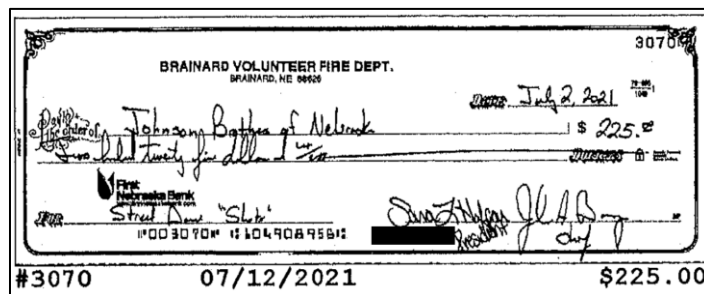
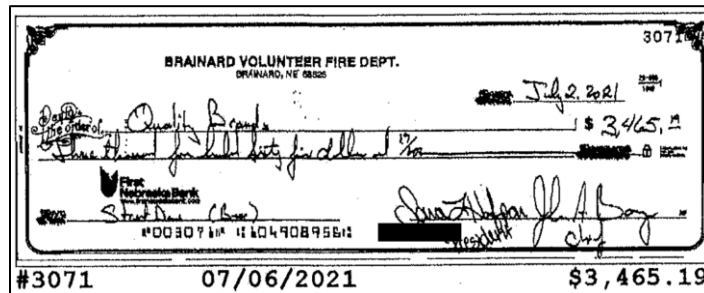
We recommend the Village implement procedures to ensure that official actions by the Board Chairman are undertaken only after the formal approval of a majority of the trustees. We also recommend the Village implement procedures to ensure that grant funds applied for in the Village’s name are placed under municipal control.

3. Other Issues

During our examination of the Department's bank statements and other relevant documentation, the APA noted the following issues.

Alcohol Purchase

While reviewing the documentation received from the Fire Chief, the APA observed two checks issued by the Department for the purchase of alcoholic beverages related to a Street Dance event held in the Village in July 2021.



The memos for these checks appear to read “Street Dance (Beer)” and “Street Dance ‘Shots.’” The purchase of alcohol with public funds is prohibited by Neb. Rev. Stat. § 13-2203(2) (Cum. Supp. 2020) of the Local Government Miscellaneous Expenditure Act (Act), which permits the governing body of a local government to purchase, among other things, only nonalcoholic beverages.

As explained in **Comment and Recommendation 1 (“Emergency Medical Services (EMS) Billing Proceeds”)** above, the Department has effectively comingled any funds deposited to its checking account, and there is no way in its accounting system to tie the alcohol purchases at issue to only the non-public funds therein. Therefore, all of the Department's funds held in its checking account must be treated as public funds and made subject to the provisions of the Act.

Good internal controls require procedures to ensure that all Department expenditures of public funds are made in accordance with State statute.

Without such procedures, there is an increased risk of not only noncompliance with State statute but also loss, misuse, or theft of public funds.

Lack of Documentation

The Brainard Rural Fire District (District) is a member of the Butler County Mutual Finance Organization (MFO). An MFO is an organization authorized by the Mutual Finance Assistance Act (Act), which is set out in Neb. Rev. Stat. § 35-1201 to § 35-1207 (Reissue 2016, Cum. Supp. 2020, Supp. 2021). Per Neb. Rev. Stat. § 35-1202 (Reissue 2016) of the Act, an MFO is defined as follows:

For purposes of the Mutual Finance Assistance Act, mutual finance organization means a group of rural or suburban fire protection districts, cities, or villages which enter into an agreement pursuant to section 35-1204 to cooperate for purposes of financing operational and equipment needs for fire protection, emergency response, or training within their joint areas of operation.

MFOs may be created by an agreement among its members pursuant to the Interlocal Cooperation Act or the Joint Public Agency Act. Per discussion with Village representatives, there is apparently a long-standing arrangement with the District to receive 20% of the MFO funds. However, the Village was unable to provide a written, signed agreement to support this arrangement.

Good internal control requires procedures to ensure that proper documentation is maintained for all agreements entered into by the Village.

Without such procedures, there is an increased risk for the loss or misuse of public funds.

We recommend the Village implement procedures to ensure the Department's expenditures are made in accordance with State statute. We also recommend the Village implement procedures to ensure that proper documentation is maintained for its agreements.

* * * * *

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use our knowledge gained during our work to make comments and suggestions that we hope will be useful to the Village.

Draft copies of this letter were furnished to the Village to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. The Village declined to respond.

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

If you have any questions regarding the above information, please contact our office.

Audit Staff Working on this Examination:
Craig Kubicek, CPA, CFE – Deputy Auditor
Mason Culver – Auditor-In-Charge

Sincerely,



Craig Kubicek, CPA, CFE
Deputy Auditor
Phone: 402-326-3063
craig.kubicek@nebraska.gov

cc: Village of Brainard Attorney

VILLAGE OF BRAINARD
Village Municipal Code – Fire Regulations

Attachment A

Village of Brainard

Fire Regulations

CHAPTER 8 – FIRE REGULATIONS

Article 1 – Fire Department

SECTION 8-101: OPERATION AND FUNDING; AGREEMENT WITH RURAL FIRE DISTRICT

A. The village operates the Fire Department through the village fire chief and firemen. The fire chief shall manage the Fire Department. The Village Board, for the purpose of defraying the cost of the management, maintenance, and improvement of the Fire Department may each year levy a tax not exceeding the maximum limits prescribed by state law on the actual valuation of all real estate and personal property within the village that is subject to taxation. The revenue from the said tax shall be placed in the general fund, which shall be in the possession of the village treasurer. Said monies so levied and collected shall be set aside in the village budget as the Fire Department budget for defraying the costs of the department.

B. The Fire Department is authorized to enter into an agreement with the appropriate Rural Fire District for the mutual aid and protection of the residents of both the village and the Rural Fire District. Such an agreement shall provide for mutual aid, protection, and a sharing of necessary expenses between the village and the Rural Fire District. The agreement so entered into shall be on file in the office of the village clerk for public inspection during office hours.
(Neb. Rev. Stat. §§17-718, 35-501, 35-530)

SECTION 8-102: DUTIES OF DEPARTMENT

It shall be the duty of the Fire Department to use all proper means for the extinguishment of fires, to protect property within the village, and to secure the observance of all ordinances, laws, and other rules and regulations with respect to fires and fire prevention.

SECTION 8-103: FIRE CHIEF

A. The fire chief shall be elected by the members of the Fire Department. He shall manage the Fire Department and it shall be his duty to inform the Village Board when any of the fire engines, hose, ladders, or other apparatus needs repair. Upon the written consent and directive of the board, the fire chief shall cause the repair, improvement, or maintenance of the said equipment and shall personally supervise and approve of the same. It shall be the duty of the fire chief to come before the Village Board at a regular meeting of the board at least once each year to give a report of the general condition and the proposed additions or improvements recommended by the fire chief.

B. The chief shall enforce all laws and ordinances covering the prevention of fires, the storage and use of explosives and flammable substances, the installation of fire alarm systems, the regulation of fire escapes, and the inspection of all premises

VILLAGE OF BRAINARD
Village Municipal Code – Fire Regulations

Village of Brainard

Fire Regulations

requiring adequate fire escapes. The fire chief shall have the right to enter at all reasonable hours into buildings and upon all premises within his jurisdiction for the purpose of examining the same for fire hazards and related dangers. The chief shall investigate the cause, origin, and circumstances of any fire arising within his jurisdiction. (Neb. Rev. Stat. §§17-505, 35-102, 81-506, 81-512) (Am. Ord. No. 294, 8/16/21)

SECTION 8-104: MEMBERSHIP

A. The fire chief shall appoint no more than 25 members for each Fire Department company, subject to the review and approval of the Village Board. All vacancies shall be filled in this manner.

B. All members of the Fire Department shall be subject to such rules and regulations and shall perform such duties as may be prescribed or required of them by the fire chief or the board.

C. Members of the Fire Department may hold meetings and engage in social activities. The secretary shall keep a record of all meetings. All records shall be available to the public at any reasonable time.

D. Members of the Fire Department shall be considered to be employees of the village for the purpose of providing them with workers' compensation and other benefits. The Village Board may compensate or reimburse any member of the Fire Department for expenses incurred in carrying out his duties in an amount set by resolution. The board shall purchase and maintain in force a policy of group term life insurance to age 65 covering the lives of all of the village's active volunteer fire and rescue personnel, except that when any such person serves more than one municipality or rural or suburban fire protection district, the policy shall be purchased only by the first entity or district which he serves. The policy shall provide a minimum death benefit of \$10,000 for death from any cause and shall, at the option of the insured, be convertible to a permanent form of life insurance at age 65. The coverage of such policy shall terminate as to any individual who ceases to be an active volunteer member of the Fire Department.

E. For purposes of Neb. Rev. Stat. §33-139.01, volunteer firemen and rescue squad members testifying as witnesses in that capacity alone shall not be deemed employees of the village.
(Neb. Rev. Stat. §§33-139.01, 35-101 through 35-103, 35-108) (Am. Ord. No. 294, 8/16/21)

SECTION 8-105: EQUIPMENT

It shall be unlawful for any person except the fire chief and the members of the Fire Department to molest, destroy, handle, or in any other way to interfere with the use and storage of any of the fire trucks and other apparatus belonging to the village. Fire equipment may not be removed from the Fire Department without prior approval of a department officer. (Am. Ord. No. 294, 8/16/21)

VILLAGE OF BRAINARD
Village Municipal Code – Fire Regulations

Attachment A

Village of Brainard

Fire Regulations

SECTION 8-106: COMMUNICATIONS EQUIPMENT

No unauthorized person shall operate any radio or communications equipment of the Fire Department. All persons authorized to operate said equipment shall do so only as authorized by the license granted to that particular piece of equipment and shall strictly comply with all of the rules and regulations established.

SECTION 8-107: IMPERSONATING FIREMAN

It shall be unlawful for any person to falsely personate a fireman by wearing a badge or other apparel usually worn by a fireman for the purpose of obtaining any benefit whatsoever. Nothing in this section shall be construed to prohibit the theatrical representation of a fireman for bona fide entertainment purposes when there is no intent to defraud. (Neb. Rev. Stat. §28-609)

VILLAGE OF BRAINARD
Agreement Between Village, District, and Department

Attachment B

Village of Brainard
Brainard Rural Fire District
Brainard Volunteer Fire Department

Agreement July , 2004

This agreement, by and between the Board of Trustees of the Village of Brainard, Butler County, Nebraska and the Brainard Rural Fire District Board, Butler County, Nebraska, sets forth the terms and conditions by which they mutually agree to cost share and support the Brainard, Nebraska Volunteer Fire Department as follows:

Section 1:

The Village of Brainard owns the 2000 Road Rescue type III modular ambulance on a Ford E-450 cutaway chassis and its equipment and pays for its upkeep, insurance, and 100% of the expense connected with its operation.

The Village of Brainard provides housing for the Fire Department and its equipment.

The Village of Brainard pays for all the fuel on all the equipment.

The Village of Brainard pays the cost of the Brainard Fire Hall telephone, fax machine and a telephone alarm system.

The Village of Brainard owns some fire hose and agrees to purchase 100 ft length of fire hose each year.

Section 2:


The Village of Brainard and the Rural fire District each pays 50% of the life insurance on the firemen.

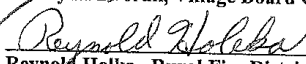
The Rural Fire District owns all the rest of the vehicles and equipment and pays for all their maintenance and insurance.

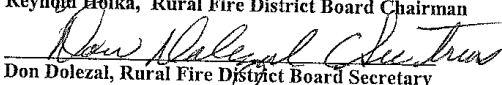
Section 3:

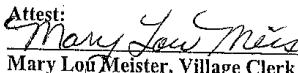
The Board of Trustees of the Village of Brainard and the Brainard rural Fire District Board and the Brainard Volunteer Fire Department will meet once every two years beginning in 2006 to exchange information and discuss the state of affairs.

The above stated terms and conditions are hereby accepted by the Village of Brainard and the Brainard Rural Fire District this 17 day of July, 2004.


Jeffrey A. Dvorak, Village Board Chairman


Reynold Holka, Rural Fire District Board Chairman


Don Dolezal, Rural Fire District Board Secretary

Attest:

Mary Lou Meister, Village Clerk

SEAL:

VILLAGE OF BRAINARD
Department Bank Account Activity
November 1, 2019, through September 30, 2021

Exhibit A

Month	Deposits/Other Credits	Checks/Other Debits	Balance
Beginning Balance			\$ 48,669.78
Nov-19	\$ 2,054.45	\$ 13,004.48	\$ 37,719.75
Dec-19	\$ 2,473.26	\$ 2,316.16	\$ 37,876.85
Jan-20	\$ 711.51	\$ 855.21	\$ 37,733.15
Feb-20	\$ 174.49	\$ 1,469.14	\$ 36,438.50
Mar-20	\$ 2,746.71	\$ 1,763.71	\$ 37,421.50
Apr-20	\$ 1,953.03	\$ 3,635.56	\$ 35,738.97
May-20	\$ 7,667.40	\$ 420.25	\$ 42,986.12
Jun-20	\$ 558.87	\$ 4,345.03	\$ 39,199.96
Jul-20	\$ 8,888.11	\$ 614.62	\$ 47,473.45
Aug-20	\$ 820.00	\$ 1,153.01	\$ 47,140.44
Sep-20	\$ 115,333.00	\$ 49,972.84	\$ 112,500.60
Oct-20	\$ 59,589.02	\$ 61,206.48	\$ 110,883.14
Nov-20	\$ 73,888.16	\$ 183,284.09	\$ 1,487.21
Dec-20	\$ 114,820.39	\$ 114,179.48	\$ 2,128.12
Jan-21	\$ 1,315.31	\$ 311.70	\$ 3,131.73
Feb-21	\$ 101,246.36	\$ 101,508.88	\$ 2,869.21
Mar-21	\$ 128.80	\$ 2,211.52	\$ 786.49
Apr-21	\$ 6,217.72	\$ 5,979.64	\$ 1,024.57
May-21	\$ 2,184.57	\$ 1,937.17	\$ 1,271.97
Jun-21	\$ 11,739.14	\$ 10,497.83	\$ 2,513.28
Jul-21	\$ 7,368.73	\$ 7,838.57	\$ 2,043.44
Aug-21	\$ 61.80	\$ 1,954.05	\$ 151.19
Sep-21	\$ 800.00	\$ 276.70	\$ 674.49
Total Bank Activity	\$ 522,740.83	\$ 570,736.12	

VILLAGE OF BRAINARD
Department Vendor Payment Totals
November 1, 2019, through September 30, 2021

Exhibit B

Vendor	Amount
Municipal Emergency Services	\$ (181,621.98)
Brainard Rural Fire District	\$ (109,248.33)
Stryker Medical	\$ (37,174.38)
Electronics Engineering	\$ (11,858.33)
Danko Emergency Equipment	\$ (11,538.48)
Emergency Medical Products	\$ (5,614.66)
Quality Brands	\$ (3,465.19)
Quick Med Claims, LLC	\$ (3,423.49)
John Bongers	\$ (1,890.90)
C-K Katering	\$ (1,554.38)
Sandry Fire Supply	\$ (1,408.22)
John Fencl	\$ (1,200.00)
Central Community College	\$ (1,140.75)
Cross & Sons	\$ (1,100.00)
Megan Kozisek	\$ (1,100.00)
Cindy's Country Classics	\$ (1,097.93)
Best Buy	\$ (1,051.56)
Brad Vandenberg	\$ (1,048.52)
NSVFA	\$ (1,005.00)
Shaffer Communications Inc	\$ (1,002.30)
Denise Robeson	\$ (866.30)
NEMSA	\$ (855.00)
Steeles	\$ (729.65)
LaVern Fortik	\$ (600.00)
Husker Bar	\$ (569.54)
NE St. Vol Firefighters Assn	\$ (560.00)
Advanced Fire & Safety	\$ (529.20)
Sub-Total of Other Vendors	\$ (4,464.11)
Grand Total	\$ (387,718.20)