NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

October 30, 2025

Brainard Fire District 10
2421 29 Rd
Brainard, NE 68626-

RE: Brainard Fire District 10

Dear Board:

We have received and reviewed the audit waiver request for the Brainard Fire District 10 for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Brainard Rural Fire District #10

TO THE COUNTY BOARD AND COUNTY CLERK OF
Butler County

This budget is for the Period July 1, 2025, through June 30, 2026

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:

$	89,089.00	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	89,089.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

175,000.00	A4	Principal
17,820.00	A5	Interest
$ 192,820.00	A6	**Total Bonded Indebtedness**

254,541,260	A7	**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)

[X] 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, 2024 through June 30, 2025?

[X] 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, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please attach Trade Name Report.*

APA Contact Information

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Brainard Rural Fire District #10 in Butler County

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)		Actual/Estimated 2024 - 2025 (Column 2)		**Adopted Budget 2025 - 2026** (Column 3)	
1	**Beginning Balances, Receipts, & Transfers:**						
2	Beginning Net Cash Balance	205,406.24	B1	259,143.24	B29	313,935.24	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	205.00	B3	429.00	B31	510.00	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**205,611.24**	B4	**259,572.24**	B32	**314,445.24**	B60
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	60,156.00	B5	61,186.00	B33	87,342.16	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	139.00	B7	143.00	B35	145.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	440.00	B9	500.00	B37	500.00	B65
11	State Receipts: Property Tax Credit	7,301.00	B10	9,080.00	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	-	B12	-	B40	-	B67
14	Local Receipts: Other	25,786.00	B13	32,471.00	B41	35,000.00	B68
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**299,433.24**	B16	**362,952.24**	B44	**437,432.40**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	22,161.00	B17	32,152.00	B45	66,172.40	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	350,000.00	B74
22	Debt Service: Bond Principal & Interest Payments	17,700.00	B20	16,355.00	B48	16,260.00	B75
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**39,861.00**	B27	**48,507.00**	B55	**432,432.40**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**259,572.24**	B28	**314,445.24**	B56	**5,000.00**	B83
31					Cash Reserve Percentage	6%	B84

PROPERTY TAX RECAP

Tax from Line 6	87,342.16	B85
County Treasurer's Commission at 2% of Line 6	1,746.84	B86
Total Property Tax Requirement	**89,089.00**	B87

Brainard Rural Fire District #10 in Butler 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	$	89,089.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	89,089.00

** 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	254,541,260
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.035000
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	89,089.00

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.

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	$	5,000.00
Remaining Cash Reserve	$	5,000.00
Remaining Cash Reserve %		6%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Jerome Kudlacek**
ADDRESS	**2421 29 Road**
CITY & ZIP CODE	**Brainard 68626**
TELEPHONE	**(402) 641-6068**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Al Tejral	Jerome Kudlacek	Mandy Topil
TITLE /FIRM NAME	Chairperson	Treasurer	Moravec & Associates, CPA, P.C.
TELEPHONE		402-641-6068	402-367-4950
EMAIL ADDRESS		j.kfarms@yahoo.com	mandy@moravecfinancial.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
- [x] 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.

Brainard Rural Fire District #10 in Butler County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds			
(1)	Total Personal and Real Property Tax Requirements			89,089.00 C1
(2)	Motor Vehicle Pro-Rate			145.00 C2
(3)	In-Lieu of Tax Payments			- C3
(4)	Transfers of Surplus Fees			- C4
	Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
(5)	Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10))	- C5		
(6)	**LESS:** Amount Spent During 2024-2025	- C6		
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	- C7		
(8)	Amount to be included as Restricted Funds (**Cannot be a Negative Number**)			- C8
(8a)	Nameplate Capacity Tax			- C9
(9)	**TOTAL RESTRICTED FUNDS (A)**			**89,234.00** C10

Lid Exceptions				
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	- C11		
(11)	**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).	- C12		
(12)	Allowable Capital Improvements			- C13
(13)	Bonded Indebtedness			16,260.00 C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**			- C15
(15)	Interlocal Agreements/Joint Public Agency Agreements			54,440.00 C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**			- C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**			- C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**			- C19
(18)	Judgments			- C20
(19)	Refund of Property Taxes to Taxpayers			- C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster			- C22
(21)	**TOTAL LID EXCEPTIONS (B)**			**70,700.00** C23

TOTAL RESTRICTED FUNDS **For Lid Computation (To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	**18,534.00**	C24

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

Brainard Rural Fire District #10
in
Butler County

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	D1	17,910.20
		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	D2	-
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	- %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	-
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	-
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % — (3)

1,269,890.00	/	209,252,504.00	=	0.61 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: 1.00 % — (4)

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** — D9: - % — (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)	D10	3.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	626.86
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	18,537.06
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	18,534.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	3.06
		(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.

Brainard Rural Fire District #10 in Butler County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Brainard Rural Fire District #10
IN
Butler 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 18 day of September 2025, at 8:00 o'clock P.M. at Brainard 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.

2023-2024 Actual Disbursements & Transfers	$	39,861.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	48,507.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	432,432.40
2025-2026 Necessary Cash Reserve	$	5,000.00
2025-2026 Total Resources Available	$	437,432.40
Total 2025-2026 Personal & Real Property Tax Requirement	$	89,089.00
Unused Budget Authority Created For Next Year	$	3.06

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	89,089.00
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Brainard Rural Fire District #10 — SUBDIVISION NAME

Butler County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
State of Nebraska/ Butler Co Fire Districts	07/01/24 to 06/30/25	Mutual Finance Organization	$ 54,440.00
		From Page 2	$ -

Total Amount used as Lid Exemption $ 54,440.00

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*(format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.)*

TAX YEAR 2025

(certification required on or before August 20th, of each year)

TO: BRAINARD FIRE #10
C/O JEROME KUDLACEK
2421 29 RD
BRAINARD NE 68626

TAXABLE VALUE LOCATED IN THE COUNTY OF: BUTLER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
BRAINARD FIRE #10	Fire-District	1,269,890	254,541,260

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I VICKIE DONOGHUE, BUTLER 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.

VICKIE DONOGHUE
(signature of county assessor)

Tuesday, August 12, 2025
(date)

CC: County Clerk, BUTLER 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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only
8,106,482 Pers Prior
8,051,963 Pers Value
301,146,822 Real Prior
246,489,297 Real Value

NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY

Brainard Rural Fire District #10

IN

Butler 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 18 day of September 2025, at 8:00 o'clock P.M. at Brainard 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.

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2024-2025 Actual/Estimated Disbursements & Transfers	$ 48,507.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 432,432.40
2025-2026 Necessary Cash Reserve	$ 5,000.00
2025-2026 Total Resources Available	$ 437,432.40
Total 2025-2026 Personal & Real Property Tax Requirement	$ 89,089.00
Unused Budget Authority Created For Next Year	$ 3.06
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 89,089.00
Personal and Real Property Tax Required for Bonds	$ -

September 11, 2025 ZNEZ

*** Proof of Publication ***

STATE OF NEBRASKA)
County of Butler) SS.

BRAINARD RURAL FIRE DISTRICT 10
JEROME
2421 29 RD
BRAINARD, NE 68626

ORDER NUMBER 1262729

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Banner Press, a legal newspaper, having a bona fide subscription list and circulation of more than one thousand five hundred copies weekly; that said newspaper is published in whole or in part in an office maintained in Columbus, in said county; that the whole of the printed matter therein is in the English language; that same has been published for more than fifty-two consecutive weeks immediately prior to the first date of publication stated in this affidavit; that the advertisement, or notice, a true and correct printed copy of which is hereto attached was printed in each, and in all of each of the regular editions, (and not in supplement) of said paper for successive weeks, more particularly stated as follows;

BY

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/11/2025

TOTAL AD COST:	23.14
FILED ON:	9/11/2025

Subscribed and sworn to before me this

Sept 11, 2025

Michelle L Greeley Notary Public

BUDGET MEETING MINUTES

The Meeting of Brainard Rural Fire District #12 was held the 18 day of September, 2025, at 8:15 pm. The Budget Hearing was held previously on the 18 day of September, 2025, at 8:00 pm.

Notice of this meeting was published in The Bonner Press newspaper on the 3 day of September, 2025.

Board Members:

Present	Absent
Al Tejral	None
Mitchell Janak	
Greg Kozisek	
Tyler Fortik	
Jerome Kudlacek	

1% Increase in Restricted Funds Authority

A motion was made by Greg Kozisek and seconded by Al Tejral to increase the total restricted funds authority by an additional 1%.

5 Ayes 0 Nays Motion: Passed [X] Failed [ ]

Request for Audit Waiver

A motion was made by Jerome Kudlacek and seconded by Tyler Fortik to request an audit waiver for the fiscal year ended July 1, 2025.

5 Ayes 0 Nays Motion: Passed [X] Failed [ ]

Budget Approval

A motion was made by Mitchell Janak and seconded by Jerome Kudlacek to approve the #89,089 - 2025 - 2026 budget as proposed.

5 Ayes 0 Nays Motion: Passed [X] Failed [ ]

Adjournment

There being no further business, a motion was made by Al Tejral and seconded by Tyler Fortik to adjourn the meeting.

5 Ayes 0 Nays Motion: Passed [X] Failed [ ]

BUDGET HEARING MINUTES

The Budget Hearing of Brainard Rural Fire District #10 was held the 18 day of September, 2025, at 8:00. Notice of the budget hearing was published in The Banner Press newspaper on the 3 day of September, 2025.

Board Members:

Present	Absent
Al Tejral	None
Mitchell Jarek	
Greg Kozisek	
Jerome Kudlacek	
Tyler Fortik	

Others Present:

Chief John Bazgers
Elaine Fortik

The budget hearing was opened at 8 ~~a.m.~~ p.m. Three copies of the proposed budget statement were available to the public.

Greg Kozisek & Jerome Kudlacek made a presentation outlining the key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget.

The floor was then opened for public comment on the proposed budget statement. Public comment ensued. All members of the public wishing to address the governing body were provided a reasonable amount of time to do so.

Motion by Mitchell Jarek and seconded by Al Tejral to close the budget hearing.

5 Ayes _____ Nays Motion: Passed [X] Failed [ ]

The budget hearing was closed at 8:15 ~~a.m.~~ p.m.

There being no further business, a motion was made by Jerome Kudlacek and seconded by Greg Kozisek to adjourn the budget hearing.

5 Ayes _____ Nays Motion: Passed [X] Failed [ ]

Brainard Rural Fire District # 10

Brainard, NE 68626

Regular Meeting **March 13, 2025**

The regular meeting of the Brainard Rural Fire District was called to order at 8:02 P.M. by President Al Tejral with members present; (Jerome Kudlacek, Greg Kozisek, Tyler Fortik, Mitchel Janak) Also present was Fire Chief John Bongers.

The minutes of the previous regular meeting were read. Tyler Fortik moved to accept the minutes as read; seconded by Mitchel Janak. Members voted in favor of the motion: **Motion Carried.**

The treasurer's report was read and showed balances of:

Regular Checking	$154,887.51	4812
Regular Savings	$ 11,183.51	521-789
Sinking Checking	$ 1,481.61	4871
Sinking Savings	$ 14,125.21	515-266
Sinking CD	$120,149.61	1032620
Total	**$301,827.45**	

Greg Kozisek made a motion to accept the treasurer's report as read, Mitchel Janak seconded. Members voted in favor of the motion: **Motion Carried**

Old Business:

Bongers updated the board on the new ambulance arrival, delivery date has moved to the fall of 2025.

New Business:

Discussion was held as to the Regular checking balance and the interest it is earning. The funds are going to be utilized for operating and the balance of the new ambulance if needed. Tyler Fortik made a motion to move $75,000 to a CD to gain 4% interest for a short term. Greg Kozisek (secretary) and Jerome Kudlacek (treasurer) to sign the CD on behalf of the Fire Board. Al Tejral seconded the motion. All members voted in favor of the motion: **Motion Carried.**

Bongers noted the Ambulance reporting and billing is moving from paper forms to electronic and submitted via the internet.

Kudlacek noted the Audit Waiver requested was approved.

Discussion was held as to possibly updating the 3rd grass rig skid unit to make them all the same and easier to operate for the department. Bongers is going to obtain quotes for a comparable unit and report to the board.

Bongers informed the board of 1 new cadet that joined the department. Vincent Vandenberg who attends East Butler High School and lives on the North end of the Fire District.

Account Receivable:

Tax money has been deposited.

Accounts Payable:

Bills were presented as:

Check#	To:	Amount:	Description
1366	First Nebraska Bank	$ 17.00	Safety Deposit Box
1367	First Ne Bank Insurance	$ 100.00	Surety Bond
1368	CTF Service	$4,593.17	Tires for unit 40
			DEF for unit 30
			Coolant for unit 30
			Oil Supply at Fire barn

Tyler Fortik made a motion to pay First Nebraska bank and First Nebraska Bank Insurance Group invoices. Greg Kozisek seconded the motion. All members voted in favor of the motion: **Motion Carried**

Greg Kozisek made a motion to pay CTF Service invoice. Mitchel Janak seconded the motion, Janak, Kudlacek, Tejral and Kozisek voted in favor of the motion, Fortik abstained. **Motion Carried.**

There being no further business, Mitchel Janak made a motion to adjourn the meeting, Tyler Fortik seconded. Members voted in favor of the Motion: **Motion Carried, Meeting** adjourned at 8:56 P.M.

Respectfully Submitted

Greg Kozisek

Greg Kozisek – Secretary

MORAVEC & ASSOCIATES, CPA, P.C.

TAX PLANNING | RETIREMENT & ESTATE PLANNING | BUSINESS CONSULTING

527 Fourth Street
PO Box 230, David City, NE 68632
Office: 402-367-4950 | Fax: 402-367-3996
Email: mike@moravecfinancial.com | www.moravecfinancial.com

Independent Accountants Compilation Report

To Board of Directors
Brainard Rural Fire District

We have compiled the State of Nebraska General Budget Form of Brainard Rural Fire District for the fiscal year ending June 30, 2026, included in the accompanying prescribed form, in accordance with *Statements on Standards for Accounting and Review Services* issued by the *American Institute of Certified Public Accountants.*

Our compilation was limited to presenting in the form prescribed by the Nebraska Auditor of Public Accounts information that is the representation of management. We have not audited or reviewed the accompanying State of Nebraska General Budget Form referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The State of Nebraska General Budget Form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, which differ from generally accepted accounting principles. Accordingly, the State of Nebraska General Budget Form is not designed for those who are not informed about such differences.

Moravec & Associates CPA PC.

Moravec & Associates CPA, PC
Certified Public Accountant

August 30, 2025

CPA
Member
Nebraska Society of
Certified Public Accountants