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LANCASTER COUNTY CLERK

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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To the District Board  
Malcolm Rural Fire Protection District  
Malcolm, Nebraska

Management is responsible for the accompanying budget document of the Malcolm Rural Fire Protection District included in the accompanying prescribed form, which comprise the 2020-2021 State of Nebraska General Budget Form and 2020-2021 Lid Supporting Schedule for the period beginning July 1, 2020 through June 30, 2021. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the budget document included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this budget document.

The budget document included in the accompanying prescribed form is presented in accordance with the requirements of the State of Nebraska Budget Act, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

*HBE LLP*

August 27, 2020  
Lincoln, Nebraska

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

**Malcolm Rural Fire Protection District**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Lancaster County

**This budget is for the Period July 1, 2020, through June 30, 2021**

**Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:**

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$	266,600.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	266,600.00	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of July 1, 2020

-	Principal
-	Interest
\$ -	<b>Total Bonded Indebtedness</b>

317,720,650	<b>Total General Fund Certified Valuation (All Counties)</b> <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>
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**County Clerk's Use ONLY**

**APA Contact Information**

Auditor of Public Accounts  
State Capitol, Suite 2303  
Lincoln, NE 68509

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

Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

Questions - E-Mail: [Deann.Haeffner@nebraska.gov](mailto:Deann.Haeffner@nebraska.gov)

**Budget Document To Be Used As Audit Waiver?**

My Subdivision has elected to use this Budget Document as the Audit Waiver.  
(If YES, Board Minutes **MUST** be Attached)

YES       NO

If YES, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2019 through June 30, 2020?

YES       NO

If YES, Please attach Interlocal Agreement Report.

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2019 through June 30, 2020?

YES       NO

If YES, Please attach Trade Name Report.

**Submission Information**

**Budget Due by 9-20-2020**

**Submit budget to:**

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

Malcolm Rural Fire Protection District in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Beginning Net Cash Balance	\$ 305,943.87	\$ 417,517.13	\$ 556,001.88
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 3,186.90	\$ 3,681.38	\$ 4,167.27
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	<b>\$ 309,130.77</b>	<b>\$ 421,198.51</b>	<b>\$ 560,169.15</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 215,452.40	\$ 228,552.09	\$ 261,373.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 624.43	\$ 601.84	\$ 600.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 11,058.37	\$ 12,266.30	\$ -
11	State Receipts: Property Tax Credit	\$ 8,542.50	\$ 11,164.28	
12	Local Receipts: Nameplate Capacity Tax	\$ 892.41	\$ 886.16	\$ 900.00
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 49,355.43	\$ 31,933.37	\$ 32,000.00
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)	\$ 27,525.45	\$ 20,000.00	\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	<b>\$ 622,581.76</b>	<b>\$ 726,602.55</b>	<b>\$ 855,042.15</b>
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 123,682.90	\$ 121,520.46	\$ 178,200.00
20	Capital Improvements (Real Property/Improvements)	\$ 25,648.36	\$ -	\$ 7,500.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 24,526.54	\$ 24,912.94	\$ 582,000.00
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)	\$ 27,525.45	\$ 20,000.00	\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	<b>\$ 201,383.25</b>	<b>\$ 166,433.40</b>	<b>\$ 767,700.00</b>
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	<b>\$ 421,198.51</b>	<b>\$ 560,169.15</b>	<b>\$ 87,342.15</b>
31	Cash Reserve Percentage			49%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 261,373.00
		County Treasurer's Commission at 2% of Line 6		\$ 5,227.00
		<b>Total Property Tax Requirement</b>		<b>\$ 266,600.00</b>

# Malcolm Rural Fire Protection District in Lancaster 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	\$	203,900.00	
Sinking Fund	\$	62,700.00	
Bond Fund	\$	-	
_____ Fund			
<b>Total Tax Request</b>	<b>** \$</b>	<b>266,600.00</b>	

\*\* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

## Documentation of Transfers:

*(Only complete if there are transfers noted on Page 2, Column 2)*

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From:	Transfer To:
General Fund _____	Sinking Fund _____
Amount: \$20,000	

Reason: To support future purchase of fire equipment

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	317,720,650
City/Village Valuation included in Township Valuation	_____
General Fund Tax Rate	0.064176
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	203,900.00

## 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	\$ 87,342.15
Remaining Cash Reserve	\$ 87,342.15
Remaining Cash Reserve %	49%

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>Jen Bratrsovsky</b>
ADDRESS	<b>P.O. Box 12</b>
CITY & ZIP CODE	<b>Malcolm, 68402</b>
TELEPHONE	<b>402-416-3221</b>
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dale Nelson	Jen Bratrsovsky	Anthony Jerina
TITLE /FIRM NAME	Chairperson	Secretary/Treasurer	CPA/HBE LLP
TELEPHONE	402-416-3221	402-416-3221	402-261-9633
EMAIL ADDRESS		<u><a href="mailto:jbratrsovsky@fnni.com">jbratrsovsky@fnni.com</a></u>	<u><a href="mailto:tjerina@hbecpa.com">tjerina@hbecpa.com</a></u>

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.

Malcolm Rural Fire Protection District in Lancaster County

2020-2021 LID SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	266,600.00
Motor Vehicle Pro-Rate	(2)	\$	600.00
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)
<b>LESS:</b> Amount Spent During 2019-2020		\$	- (6)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included as Restricted Funds ( <u>Cannot</u> be a Negative Number)	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	\$	<b>267,200.00</b>

**Lid Exceptions**

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)		\$	- (10)
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> ) Agrees to Line (7).		\$	- (11)
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)		
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) ( <b>Fire Districts &amp; Hospital Districts Only</b> )	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$	25,000.00
Public Safety Communication Project - Statute 86-416 ( <b>Fire Districts Only</b> )	(16)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics ( <b>Public Airports Only</b> )	(17)		
Judgments	(18)		
Refund of Property Taxes to Taxpayers	(19)		
Repairs to Infrastructure Damaged by a Natural Disaster	(20)		
<b>TOTAL LID EXCEPTIONS (B)</b>	(21)	\$	<b>25,000.00</b>

<b>TOTAL RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the Lid Computation Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>		\$	<b>242,200.00</b>
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Malcolm Rural Fire Protection District  
in  
Lancaster 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 234,351.58  
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)

$$\frac{3,805,000.00}{2020 \text{ Growth per Assessor}} \div \frac{314,033,901.00}{2019 \text{ Valuation}} = \frac{1.21}{\text{Multiply times 100 To get \%}}$$

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

$$\frac{6}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{6}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$$

**ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.**

**4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** %  
(5)

**Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting**

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 8,202.31  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 242,553.89  
(8)

Less: Restricted Funds from Lid Supporting Schedule 242,200.00  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 353.89  
(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.

Malcolm Rural Fire Protection District in Lancaster County

**2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement

Amount Budgeted

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

\$ -



**MALCOLM RURAL FIRE PROTECTION DISTRICT**  
**Budget Hearing Minutes**  
**September 10th, 2020**

Board Members:

Dale Nelson, President	present
Steve Schmalken	present
Darwin Eucker	present
Melvin Deinert	present

President Nelson announced that we had a quorum and called the 2020-2021 budget hearing for the Malcolm Rural Fire Protection District to order at 8:00 PM. Nelson then informed the group of the open meetings law posted on the bulletin board and opened the floor to hear any support, opposition, criticism, suggestions or observations of district taxpayers relating to the proposed budget.

None was given.

Board Member Eucker moved to allow the District to approve an additional one percent increase in the total 2020-2021 funds subject to limitation.

Board Member Schmalken, seconded the motion - All in favor: 4 (Nelson, Eucker, Schmalken, Deinert)- All against: 0. Motion approved.

Board Member Eucker moved to accept the proposed budget for the period July 1, 2020 to June 30, 2021.

Board Member Schmalken seconded the motion - All in favor: 4 (Nelson, Eucker, Schmalken, Deinert)- All against: 0. Motion approved.

Board Member Eucker moved to elect to use the budget document as an audit waiver from the Auditor of Public Accounts by checking the box on the budget form. The district expenditures are less than \$300,000, therefore we are eligible for an audit waiver.

Board Member Schmalken seconded the motion - All in favor: 4 (Nelson, Eucker, Deinert, Schmalken)- All against: 0. Motion approved.

Meeting adjourned.

\*\*\* Proof of Publication \*\*\*

State of Nebraska )  
Lancaster County ) SS.

MALCOLM RURAL FIRE DISTRICT

Jen Bratrsovstaj

PO BOX 12

MALCOLM, NE 68402

ORDER NUMBER 935108

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	
Malcolm Rural Fire Protection District IN Lancaster 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 PM, at Malcolm Rural Fire Station, Malcolm, NE 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.	
Jen Bratrsovsky Clerk/Secretary	
2018-2019 Actual Disbursements & Transfers	\$ 201,383.25
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 166,433.40
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 767,700.00
2020-2021 Necessary Cash Reserve	\$ 87,342.15
2020-2021 Total Resources Available	\$ 855,042.15
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 266,600.00
Unused Budget Authority Created For Next Year	\$ 353.89
<b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 266,600.00
Personal and Real Property Tax Required for Bonds	\$ -
#935108 1t Sept 1	

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper

one successive times(s) the first insertion having been on September 1, 20 20 and thereafter on \_\_\_\_\_, 20 \_\_\_\_\_ and that said newspaper is the legal newspaper under the statutes of the State of Nebraska.

*Mary White*

Section: Class Legals  
Category: 0099 LEGALS  
PUBLISHED ON: 09/01/2020

TOTAL AD COST: 30.53  
FILED ON: 9/1/2020

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Subscribed in my presence and sworn to before me on

Sept 1, 20 20  
L. Boone Notary Public

