

**2011-2012
STATE OF NEBRASKA
GENERAL BUDGET FORM**

RECEIVED CORTLAND-LANCASTER RURAL FIRE DISTRICT

SEP 19 2011
LANCASTER COUNTY
CLERK

TO THE COUNTY BOARD AND COUNTY CLERK OF
GAGE County

This budget is for the Period July 1, 2011 through June 30, 2012

Contact and Submission Information	
Auditor of Public Accounts	
P.O. Box 98917, Lincoln, Nebraska 68509-8917	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: www.auditors.state.ne.us	
To Submit Budget - E-Mail PDF File to: apa.audits@nebraska.gov	
Questions - E-Mail: Deann.Haeffner@nebraska.gov	

COPY OF ADOPTED BUDGET FILED BY SEPTEMBER 20th WITH THE:

AUDITOR OF PUBLIC ACCOUNTS
And The COUNTY BOARD (SEC. 13-508), C/O COUNTY CLERK

The Undersigned Clerk/Board Member Hereby Certifies:

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

	Principal and Interest on Bonds
\$ 32,913.14	All Other Purposes
\$ 32,913.14	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2011

	Principal
	Interest
\$ -	Total Bonded Indebtedness

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.

A proposed Budget Summary and Notice of Hearing was duly:

Published (Send a copy of Publisher's Affidavit of Publication)

Posted (Only allowed if Pg 2-Col 3-Line 29 is less than \$10,000)

(Check the method of notifying the Public of the Budget Hearing)

CLERK/BOARD MEMBER:

Signature: *Larry Wallman*

Printed Name & Title: LARRY WALLMAN

Mailing Address: 2466 E ASPEN ROAD

City, Zip: CORTLAND 68331

Phone Number: 402-798-2106

E-Mail Address:

County Clerk's Use ONLY

(Empty space for County Clerk's use)

CORTLAND-LANCASTER RURAL FIRE DISTRICT in GAGE County

Line No.	TOTAL ALL FUNDS	Actual 2009 - 2010 (Column 1)	Actual/Estimated 2010 - 2011 (Column 2)	Adopted Budget 2011 - 2012 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 16,357.00	\$ 14,569.00	\$ 17,231.00
3	Investments	\$ 69,849.00	\$ 98,144.00	\$ 108,364.00
4	County Treasurer's Balance	\$ 405.00	\$ 387.00	\$ 602.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 86,611.00	\$ 113,100.00	\$ 126,197.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 25,061.00	\$ 27,364.00	\$ 31,287.21
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 112.00	\$ 93.00	\$ 106.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 1,610.00	\$ 4,023.00	\$ 4,163.81
11	State Receipts: Property Tax Credit	\$ -	\$ 1,254.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 14,881.00	\$ 12,385.00	\$ 12,822.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ 16,997.00	\$ 11,414.00	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 145,272.00	\$ 169,633.00	\$ 174,576.02
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 15,175.00	\$ 22,079.00	\$ 34,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 9,943.00	\$ 21,000.00
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)	\$ 16,997.00	\$ 11,414.00	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 32,172.00	\$ 43,436.00	\$ 55,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 113,100.00	\$ 126,197.00	\$ 119,576.02

PROPERTY TAX RECAP

Tax from Line 6	\$ 31,287.21
County Treasurer's Commission at 2% of Line 6	\$ 956.45
Delinquent Tax Allowance	\$ 669.48
Total Property Tax Requirement	\$ 32,913.14

5-20-2011

CORTLAND-LANCASTER RURAL FIRE DISTRICT in GAGE 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	\$ 29,992.98
Sinking Fund	\$ 2,920.16
Bond Fund	
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 32,913.14

** 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:
Sinking _____	General _____
Amount: \$ 11,414.00	
Reason: Transfer funds from Sinking Fund to General Fund to reimburse General Fund for incorrect transfers from previous year.	

Transfer From:	Transfer To:
_____	_____
Amount:	
Reason:	

Transfer From:	Transfer To:
_____	_____
Amount:	
Reason:	

CORTLAND-LANCASTER RURAL FIRE DISTRICT in GAGE County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

LARRY WALLMAN
(Name of Board Chairperson)

2466 E ASPEN ROAD
(Mailing Address)

CORTLAND 68331
(City & Zip Code)

402-798-2106
(Telephone Number)

(E-Mail Address)

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is supplied for the Board Chairperson, notification will be mailed via the USPS.

For Questions on this form, who should we contact (please ✓ one): *Contact will be via e-mail if supplied.*

Board Chairperson

Preparer

Other Contact

PREPARER

MARK F MANNING CPA
(Name and Title)

MANNING & ASSOCIATES PC
(Firm Name)

120 E 11TH
(Mailing Address)

CRETE 68333
(City & Zip Code)

402-826-2528
(Telephone Number)

mark.manningcpa@manningandassociates.net
(E-Mail Address)

OTHER CONTACT

LARRY WALLMAN
(Name and Title)

(Firm Name)

2466 E ASPEN ROAD
(Mailing Address)

CORTLAND 68331
(City & Zip Code)

402-798-2106
(Telephone Number)

(E-Mail Address)

CORTLAND-LANCASTER RURAL FIRE DISTRICT in GAGE County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	32,913.14
Motor Vehicle Pro-Rate	(2) \$	106.00
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2010-2011 Capital Improvements Excluded from Restricted Funds (From 2010-2011 LC-3 Lid Exceptions, Line (10))	(5)	_____
LESS: Amount Spent During 2010-2011	(6)	_____
LESS: Amount Expected to be Spent in Future Budget Years	(7)	_____
Amount to be included on 2011-2012 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8) \$	-

TOTAL RESTRICTED FUNDS (A)	(9) \$	33,019.14
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LC-3 Lid Exceptions

Capital Improvements (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)	_____
Public Safety Communication Project - Statute 86-416 (Fire Districts Only)	(16)	_____
Payments to Retire Bank Loans and Other Financial Instruments - Agreed to before 7/1/99 (Fire Districts Only)		
OR		
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(17)	_____
Judgments	(18)	_____
Refund of Property Taxes to Taxpayers	(19)	_____
Repairs to Infrastructure Damaged by a Natural Disaster	(20)	_____

TOTAL LID EXCEPTIONS (B)	(21) \$	-
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<p align="center">TOTAL 2011-2012 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i></p>	<p>\$ 33,019.14</p>
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Total 2011-2012 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

CORTLAND-LANCASTER RURAL FIRE DISTRICT
in
GAGE County

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)		_____ 3.62 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)		_____ 2,291.30 (7)
Total Restricted Funds Authority = Line (1) + Line (7)		_____ 65,586.77 (8)
Less: 2011-2012 Restricted Funds from LC-3 Supporting Schedule		_____ 33,019.14 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)		_____ 32,567.63 (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.**

RESTRICTED FUNDS
MINUTES

A Regular Meeting of Cottland Rural Fire Dept was held
the 12 day of Sept 2011,
at 7.30 P.M.

BOARD MEMBERS PRESENT:

Edsel Shoup
Randy Deunk
Rick Mente
Larry Wallman
Hay Behrens

ABSENT:

A Motion was made by Rick Mente and seconded by
Randy Deunk to increase the Total 2011-12 Restricted Funds Limit by an
additional one percent.

Motion carried 10 Ayes
_____ Nays

The meeting adjourned at 8.30 P.M.

Hay Behrens
Secretary

**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.
b) community colleges, and c) school districts]

TAX YEAR 2011

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

TO : MANNING AND ASSOCIATES

PO BOX 271
GENEVA, NE 68361-

TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
CORT/LANC FIRE GEN	FIRE-DISTRICT	2,219,237	76,960,695

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

I Patti Milligan, Gage 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.

Patti Milligan Deputy
(signature of county assessor)

August 17, 2011
(date)



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

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division, Rev. 2011

LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS
COUNTY-CITY BUILDING LINCOLN, NEBRASKA 68508-2864 PHONE (402) 441-7463
FAX (402) 441-8759

NORMAN H. AGENA
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN
CHIEF FIELD DEPUTY

SCOTT GAINES
CHIEF ADMINISTRATIVE DEPUTY

CERTIFICATE OF VALUATION
for tax year 2011

for

CORTLAND FIRE DISTRICT

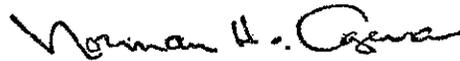
COPY

2011 Total Valuation	\$	32,749,788
Valuation Attributed to Growth	\$	333,595

I, Norman H. Agena, duly elected Lancaster County Assessor/Register of Deeds, pursuant to the provisions of Neb. Rev. Stat. Section 13-509, do 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.

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

Dated this 17th day of August, 2011.



Norman H. Agena

**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,
b) community colleges, and c) school districts)*

TAX YEAR 2010

(certification requires on or before August 20, 2010)

TO:
Cortland-Lancaster Rural Fire
% Manning & Associates
P O box 271
Geneva, NE 68361

TAXABLE VALUE LOCATED IN THE COUNTY OF: Gage

Name of Political Subdivision	Subdivision Type (e.g. city, fire, nrd)	*2010 Value attributable to Growth	2010 Total Taxable Value
Cortland-Lancaster	Fire	1,563,821	69,795,736

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

Pursuant to section 13-509, I Patti Milligan Gage 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.

Patricia Milligan
(signature of county assessor)

August 18, 2010
(date)

CC: County Clerk, Gage County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document. Format prescribed by the State of Nebraska Department of Property Assessment & Taxation, 2010.

LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS
COUNTY-CITY BUILDING LINCOLN, NEBRASKA 68508-2864 PHONE (402) 441-7463
FAX (402) 441-8759

NORMAN H. AGENA
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN
CHIEF FIELD DEPUTY

SCOTT GAINES
CHIEF ADMINISTRATIVE DEPUTY

CERTIFICATE OF VALUATION
for tax year 2010

for

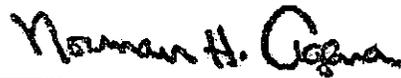
CORTLAND FIRE DISTRICT

2010 Total Valuation	\$	27,703,744
Valuation Attributed to Growth	\$	606,878

I, Norman H. Agena, duly elected Lancaster County Assessor/Register of Deeds, pursuant to the provisions of Neb. Rev. Stat. Section 13-509, do 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.

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

Dated this 18th day of August, 2010.



Norman H. Agena

BUDGET HEARING
MINUTES

A Regular Meeting of Cortland Rural Fire Dept was held
the 12 day of Sept 2011,
at 7:30 P.M.

BOARD MEMBERS PRESENT:

Edsel Krone
Randy Deunk
Rick Manta
Larry Wallman
Larry Behrends

ABSENT:

A Motion was made by Larry Behrends and seconded by
Edsel Krone to approve the 2011-12 budget.

Motion carried Ayes
 Nays

The meeting adjourned at 8:30 P.M.

Larry Behrends
Secretary

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

CORTLAND-LANCASTER RURAL FIRE DISTRICT
IN
GAGE 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 12TH day of SEPTEMBER 2011, at 7:30 o'clock P.M. at CORTLAND 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.

/s/ Gary Behrends

	Clerk/Secretary
2009-2010 Actual Disbursements & Transfers	\$ 32,172.00
2010-2011 Actual/Estimated Disbursements & Transfers	\$ 43,436.00
2011-2012 Proposed Budget of Disbursements & Transfers	\$ 55,000.00
2011-2012 Necessary Cash Reserve	\$ 119,576.02
2011-2012 Total Resources Available	\$ 174,576.02
Total 2011-2012 Personal & Real Property Tax Requirement	\$ 32,913.14
Unused Budget Authority Created For Next Year	\$ 32,567.63

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$ -
Personal and Real Property Tax Required for All Other Purposes	\$ 32,913.14

Cut Off Here Before Sending To Printer

See accountants' compilation report.

AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA } SS.
GAGE COUNTY

**NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY**

CORTLAND-LANCASTER RURAL FIRE DISTRICT

GAGE County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-601 to 13-613, that the governing body will meet on the 12TH day of SEPTEMBER 2011, at 7:30 o'clock P.M. at CORTLAND 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.

/s/ Gary Bahrends

	Clerk/Secretary
2009-2010 Actual Disbursements & Transfers	\$ 32,172.00
2010-2011 Actual/Estimated Disbursements & Transfers	\$ 43,436.00
2011-2012 Proposed Budget of Disbursements & Transfers	\$ 55,000.00
2011-2012 Necessary Cash Reserve	\$ 119,576.02
2011-2012 Total Resources Available	\$ 174,576.02
Total 2011-2012 Personal & Real Property Tax Requirement	\$ 32,913.14
Unused Budget Authority Created For Next Year	\$ 32,567.63
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Bonds	\$
Personal and Real Property Tax Required for All Other Purposes	\$ 32,913.14

September 7, 2011

Sheri Hibbert being first duly sworn on oath, says that she he/she is the Chief Clerk of the Beatrice Daily Sun, a legal daily newspaper printed & published in Gage County, Nebraska, and having a bonafide circulation of more than 300 copies of each issue; that the notice, a true copy of which is hereto attached was published on Wednesday for 1 insertions beginning the 7th day of September 2011 and the last publication being on the 7th day of September, 2011 in said newspaper, had been published in whole or part in the office of said county from which distribution took place, for more than 52 consecutive weeks prior to the publication of said notice.

Sheri Hibbert

Subscribed in my presence and sworn to before me this 7th of September, 2011. Notary Public

Lavonna Moslander

My commission expires 1/11/15

First week..... \$104.82
Subsequent Weeks..... \$
Balance Due \$104.82

LAVONNA MOSLANDER
General Notary State of Nebraska
My Commission Expires
January 11, 2015.

MANNING & ASSOCIATES, P.C.

Certified Public Accountants

To the Fire District Board
Cortland-Lancaster Rural Fire District
Cortland, Nebraska

We have compiled the accompanying forecasted 2011-2012 State of Nebraska General Budget Form and supplementary schedules of the Cortland-Lancaster Rural Fire District, Gage County, Nebraska for the budget year ending June 30, 2012, included in the accompanying prescribed form in accordance with attestation standards established by the American Institute of Certified Public Accountants. These forecasted budget forms and the supplementary schedules are presented on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

A compilation is limited to presenting in the form of a forecast, information that is the representation of the Board of Directors of Cortland-Lancaster Rural Fire District, Gage County, Nebraska and does not include evaluation of the support for the assumptions underlying the forecast information. We have not examined the financial forecast and supplementary schedules, and accordingly, do not express an opinion or any other form of assurance on the accompanying forecast and supplementary information, or reasonableness of underlying assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update our report for events and circumstances occurring after the date of this report.

The Cortland-Lancaster Rural Fire District Board has elected to omit the summary of significant assumptions and accounting policies required under established guidelines for presentation of forecasted information in accordance with attestation standards established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecasted budget form and supporting schedules, they might influence the user's conclusions about the Township's forecasted revenues and expenses for the forecast period. Accordingly, these forecasted budget form and the supporting schedules are not designed for those who are not informed about such matters.

These forecasted General Budget Form and supporting schedules are presented in accordance with requirements of the State of Nebraska, Auditor of Public Accounts, which differ from the cash basis of accounting. Accordingly, these General Budget Form and supporting schedules are not designed for those who are not informed about such matters.

We are not independent with respect to the Cortland-Lancaster Rural Fire District.


September 15, 2011

MANNING & ASSOCIATES, P.C.

Certified Public Accountants

To the Fire District Board
Cortland-Lancaster Rural Fire District
Cortland, Nebraska

We have compiled the historical data included in the 2011-2012 State of Nebraska General Budget Form of Cortland-Lancaster Rural Fire District, Gage County, Nebraska for the years ended June 30, 2011 and 2010, included in the accompanying prescribed form. We have not audited or reviewed the accompanying historical data and, accordingly, do not express an opinion or provide any assurance about whether the historical data are in accordance with the form prescribed by the state of Nebraska, Auditor of Public Accounts. These historical statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The Board of Directors of Cortland-Lancaster Rural Fire District, Gage County, Nebraska are responsible for the preparation and fair presentation of the historical data in accordance with requirements prescribed by the State of Nebraska, Auditor of Public Accounts and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the historical data.

Our responsibility is to conduct the compilation in accordance with statements on standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the Board in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements are presented in accordance with requirements of the State of Nebraska, Auditor of Public Accounts, which differ from the cash basis of accounting. Accordingly, these financial statements are not designed for those who are not informed about such differences.

We are not independent with respect to the Cortland-Lancaster Rural Fire District.

Manning & Associates, P.C.

September 15, 2011

MANNING & ASSOCIATES, P.C.

Certified Public Accountants

September 15, 2011

Lancaster County Clerk
555 South 10th Street, Room 108
Lincoln, NE 68508

Ladies and Gentlemen:

Please find enclosed the 2011-2012 Basic Budget Forms for the following:

1. Cortland-Lancaster Rural Fire District

Please feel free to contact our office at 402-826-2528 if you have any questions.

Sincerely,


Sherri R. Pospisil