2012-2013
STATE OF NEBRASKA
GENERAL BUDGET FORM

CORTLAND-LANCASTER RURAL FIRE DISTRICT

RECEIVED
SEP 20 2012
LANCASTER COUNTY CLERK

TO THE COUNTY BOARD AND COUNTY CLERK OF
GAGE County

This budget is for the Period July 1, 2012 through June 30, 2013

Contact Information
Auditor of Public Accounts
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Deann.Haeffner@nebraska.gov

Submission Information - Adopted Budget Due by 9-20-2012
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
Submit Adobe PDF Document via Website:
http://www.auditors.nebraska.gov/
2. 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
$ 36,300.61	All Other Purposes
$ 36,300.61	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2012

	Principal
	Interest
$ -	**Total Bonded Indebtedness**

$ 121,002,048	**Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

CLERK/BOARD MEMBER:

Signature: Larry J Wallman
Printed Name & Title: LARRY WALLMAN
Mailing Address: 2466 E ASPEN ROAD
City, Zip: CORTLAND 68331
Phone Number: 402-798-2106
E-Mail Address:

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, 2011 through June 30, 2012?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by December 31, 2012.*

A proposed Budget Summary and Notice of Hearing was duly:

Published **X** (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)

County Clerk's Use ONLY

5-2-2012
See accountants' compilation report.

CORTLAND-LANCASTER RURAL FIRE DISTRICT in GAGE County

Line No.	TOTAL ALL FUNDS	Actual 2010 - 2011 (Column 1)	Actual/Estimated 2011 - 2012 (Column 2)	Adopted Budget 2012 - 2013 (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ 14,569.00	$ 17,231.00	$ 14,941.00
3	Investments	$ 98,144.00	$ 108,364.00	$ 108,460.00
4	County Treasurer's Balance	$ 387.00	$ 602.00	$ 444.00
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	$ 113,100.00	$ 126,197.00	$ 123,845.00
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 27,364.00	$ 29,239.00	$ 34,507.34
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To LC-3 Supporting Schedule)**	$ 93.00	$ 106.00	$ 110.00
9	State Receipts: State Aid			
10	State Receipts: Other	$ 4,023.00	$ 8,195.00	$ 8,480.00
11	State Receipts: Property Tax Credit	$ 1,254.00	$ 1,352.00	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To LC-3 Supporting Schedule)**	$ -	$ -	$ -
14	Local Receipts: Other	$ 12,385.00	$ 8,574.00	$ 8,875.00
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)	$ 11,414.00	$ 13,643.00	$ -
17	**Total Resources Available (Lines 5 thru 16)**	$ 169,633.00	$ 187,306.00	$ 175,817.34
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 22,079.00	$ 27,048.00	$ 34,750.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 9,943.00	$ 22,770.00	$ 25,000.00
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)	$ 11,414.00	$ 13,643.00	$ -
29	**Total Disbursements & Transfers (Lines 19 thru 28)**	$ 43,436.00	$ 63,461.00	$ 59,750.00
30	**Balance Forward/Cash Reserve (Line 17 - Line 29)**	$ 126,197.00	$ 123,845.00	$ 116,067.34

PROPERTY TAX RECAP

5-2-2012

Tax from Line 6	$ 34,507.34
County Treasurer's Commission at 2% of Line 6	$ 704.24
Delinquent Tax Allowance	$ 1,089.03
Total Property Tax Requirement	$ 36,300.61

See accountants' compilation report and summary of significant assumptions.

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	$ 33,278.24
Sinking Fund	$ 3,022.37
Bond Fund	
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** $ 36,300.61

** 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: General

Transfer To: Sinking

Amount: $ 13,643.00

Reason: Monies transferred from General Fund to Sinking Fund to cover general expenses paid from Sinking Fund.

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
- [X] Other Contact

PREPARER
MARK F MANNING CPA
(Name and Title)
MANNING & ASSOCIATES PC
(Firm Name)
120 E 11TH
(Mailing Address)
CRETE NE 68333
(City & Zip Code)
402-826-2528
(Telephone Number)
mark.manningcpa@manningandassociates.net
(E-Mail Address)

OTHER CONTACT
LARRY WALLMAN, CHAIR
(Name and Title)
CORTLAND-LANCASTER RURAL FIRE DISTRICT
(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)	$ 36,300.61
Motor Vehicle Pro-Rate	(2)	$ 110.00
In-Lieu of Tax Payments	(3)	$ -
Transfers of Surplus Fees	(4)	$ -

Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.

Prior Year 2011-2012 Capital Improvements Excluded from Restricted Funds (From 2011-2012 LC-3 Lid Exceptions, Line (10))		(5)
LESS: Amount Spent During 2011-2012		(6)
LESS: Amount Expected to be Spent in Future Budget Years		(7)
Amount to be included on 2012-2013 Restricted Funds (**Cannot be a Negative Number**)	(8)	$ -
TOTAL RESTRICTED FUNDS (A)	(9)	**$ 36,410.61**

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 *(cannot exclude same capital improvements from more than one lid calculation.)* 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)	**$ -**

TOTAL 2012-2013 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) *To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)*	**$ 36,410.61**

Total 2012-2013 Restricted Funds for Lid Computation ***cannot*** *be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.*

STATE OF NEBRASKA
2012-2013 LC-3 LID COMPUTATION FORM

CORTLAND-LANCASTER RURAL FIRE DISTRICT

in

GAGE County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2012-2013

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 **OR** OPTION 2

OPTION 1

2011-2012 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form — 65,586.77 (Option 1 - (1))

OPTION 2 - *Only use if a vote was taken at a townhall meeting to exceed Lid for one year*

Line (1) of 2011-2012 Lid Computation Form — _____ (Option 2 - (A))

Allowable Percent Increase **Less** Vote Taken
(From 2011-2012 Lid Computation Form Line (6) - Line (5)) — _____ % (Option 2 - (B))

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

Calculated 2011-2012 Restricted Funds Authority (Base Amount) =
Line (A) **Plus** Line (C) — - (Option 2 - (1))

ALLOWABLE INCREASES

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

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — 0.36 % (3)

3,136,529.00	/	109,710,483.00	=	2.86 %
2012 Growth per Assessor		2011 Valuation		Multiply times 100 To get %

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

5	/	5	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

STATE OF NEBRASKA
2012-2013 LC-3 LID COMPUTATION FORM

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)	3.86 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	2,531.65 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	68,118.42 (8)
Less: 2012-2013 Restricted Funds from LC-3 Supporting Schedule	36,410.61 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	31,707.81 (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 Cortland Rural Fire Dept was held the 11th day of Sept 2012, at 800 P.M.

BOARD MEMBERS PRESENT:

Larry W
Gary B
Rick M
Randy D
Edsel L

ABSENT:

None

A Motion was made by Edsel and seconded by Randy to increase the Total 2012-13 Restricted Funds Limit by an additional one percent.

Motion carried 4 Ayes
____ Nays

The meeting adjourned at 900 P.M.

Gary Behrends
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 2012

(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	2,728,304	80,466,495

**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.

Lorene Stein Deputy
(signature of county assessor)

8-17-2012
(date)

COUNTY ASSESSOR Seal GAGE COUNTY, NEBRASKA

CC: County Clerk, Gage County
CC: County Clerk where district is headquartered, 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 Depr. of Revenue Property Assessment Division, Rev. 2012

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 2012

for

CORTLAND FIRE DISTRICT

2012 Total Valuation	**$**	**40,535,553**
Valuation Attributed to Growth	**$**	**408,225**

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, 2012.

Norman H. Agena

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 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.

Lorena Stein Deputy
(signature of county assessor)

August 17, 2011
(date)

COUNTY ASSESSOR
Seal
GAGE COUNTY, NEBRASKA

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

COPY

CERTIFICATE OF VALUATION
for tax year 2011

for

CORTLAND FIRE DISTRICT

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

Norman H. Agena

BUDGET HEARING
MINUTES

A Regular Meeting of Cortland Rural Fire Dept was held the 11th day of Sept 2012, at 8:00 P.M.

BOARD MEMBERS PRESENT:	ABSENT:
Larry Wallman	None
Gary Behrends	
Rick Meints	
Randy Deunk	
Edsel Grove	

A Motion was made by Edsel and seconded by Rick to approve the 2012-13 budget.

Motion carried X Ayes
____ Nays

The meeting adjourned at 9:00 P.M.

Gary 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 11TH day of SEPTEMBER 2012, at 8:00 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

2010-2011 Actual Disbursements & Transfers	$	43,436.00
2011-2012 Actual/Estimated Disbursements & Transfers	$	63,461.00
2012-2013 Proposed Budget of Disbursements & Transfers	$	59,750.00
2012-2013 Necessary Cash Reserve	$	116,067.34
2012-2013 Total Resources Available	$	175,817.34
Total 2012-2013 Personal & Real Property Tax Requirement	$	36,300.61
Unused Budget Authority Created For Next Year	$	31,707.81

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	$	-
Personal and Real Property Tax Required for All Other Purposes	$	36,300.61

- - - Cut Off Here Before Sending To Printer - - -

See accountants' compilation report and summary of significant assumptions.

MANNING & ASSOCIATES, P.C.

Certified Public Accountants

ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the historical data included in the 2012-2013 State of Nebraska General Budget Form of Cortland-Lancaster Rural Fire District, Gage County, Nebraska for the years ended June 30, 2012 and 2011 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 is 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 Fire District Board of the 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 Fire District 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 historical statements.

These historical 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 historical 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 17, 2012

120 East 11th Street • Crete, Nebraska 68333 • (402) 826-2528 • Fax (402) 826-4873

MANNING & ASSOCIATES, P.C.

Certified Public Accountants

ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the accompanying forecasted 2012-2013 State of Nebraska General Budget Form and supporting schedules of the Cortland-Lancaster Rural Fire District, Gage County, Nebraska for the budget year ending June 30, 2013, included in the accompanying prescribed form in accordance with attestation standards established by the American Institute of Certified Public Accountants. This forecasted budget form and supporting schedules is 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 Fire District Board of the 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 forecasted budget form and supporting schedules, and accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted budget form and supporting schedules, or the reasonableness of underlying assumptions. Furthermore, there will 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 Fire District Board has elected to omit the summary of significant accounting policies required by the guidelines for presentation of a forecast 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 Fire District's financial position, receipts and disbursements for the forecast period. Accordingly, this forecast is not designed for those who are not informed about such matters.

This forecasted General Budget Form and supporting schedules is presented in accordance with requirements of the State of Nebraska, Auditor of Public Accounts, which differ from the cash basis of accounting. Accordingly, this forecasted budget form and supporting schedules is 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 17, 2012

120 East 11th Street • Crete, Nebraska 68333 • (402) 826-2528 • Fax (402) 826-4873

CORTLAND-LANCASTER RURAL FIRE DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
JUNE 30, 2013

This forecasted budget form and supporting schedules presents, to the best of Fire District Board's knowledge and belief, the Fire District's expected financial position, receipts and disbursements for the forecast period. Accordingly, the forecast reflects the Fire District Board's judgment as of September 17, 2012, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that the Fire District Board believes to be significant to the forecast. 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.

1. Budgeted property tax receipts will be approximately $.03 per $100 of Certified County Assessor's Valuation per public Interlocal Agreement.
2. Other receipts budgeted to be approximately 3.5% over last year's actual.
3. Operating and Other Capital Outlay expenditures are budgeted for potential expenditures and to comply with state statute which requires Budgeted Cash Reserve to be less than 50% of General Budgeted expenditures.
4. Budgeted Other Capital Outlay will be $25,000 vs. $22,770 actually spent for prior fiscal year ended June 30, 2012.

MANNING & ASSOCIATES, P.C.

Certified Public Accountants

September 19, 2012

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

Ladies and Gentlemen:

Please find enclosed the 2012-2013 Basic Budget Forms for the Cortland-Lancaster Rural Fire District. The Proof-of-publication has not yet been received from the newspaper. However, once we receive that, we will forward it on to you.

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

Sincerely,

Sherri R. Pospisil

Sherri R. Pospisil

120 East 11th Street • Crete, Nebraska 68333 • (402) 826-2528 • Fax (402) 826-4873

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 11TH day of SEPTEMBER 2012, at 8:00 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

2010-2011 Actual Disbursements & Transfers	$	43,436.00
2011-2012 Actual/Estimated Disbursements & Transfers	$	63,461.00
2012-2013 Proposed Budget of Disbursements & Transfers	$	59,750.00
2012-2013 Necessary Cash Reserve	$	116,067.34
2012-2013 Total Resources Available	$	175,817.34
Total 2012-2013 Personal & Real Property Tax Requirement	$	36,300.61
Unused Budget Authority Created For Next Year	$	31,707.81
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Bonds	$	-
Personal and Real Property Tax Required for All Other Purposes	$	36,300.61

September 7, 2012

AFFIDAVIT OF PUBLICATION

RECEIVED
SEP 26 2012
LANCASTER COUNTY
CLERK

STATE OF NEBRASKA } SS.
GAGE COUNTY

Carol Bradley ____ 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, published on Friday for 1 insertion beginning on the 7th day of September 2012 and the last publication being on the 7th day of September 2012 in said newspaper, had been published in whole or part in the office of said county from which distribution took place, for more

Then 52 consecutive weeks prior to the publication of said notice.

Carol Bradley

Subscribed in my presence and sworn to before me this 7th day of September, 2012.

Notary Public

LaVonna Moslander

My commission expires 1/11/15.

First week.....	$93.96
Subsequent weeks.....	$
Balance Due	$93.96

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

MANNING & ASSOCIATES, P.C.

Certified Public Accountants

September 24, 2012

Lancaster County Clerk
555 S 10th St Room 108
Lincoln NE 68508

Ladies and Gentlemen:

Please find enclosed a copy of the Affidavit of Publication for the Cortland-Lancaster Rural Fire District. Please attach this affidavit to their already filed budget and consider their budget timely filed.

Thank you for your assistance with this matter. Please feel free to contact our office at 402-826-2528 if you have any questions.

Sincerely,

Sherri R. Pospisil

Sherri R. Pospisil

120 East 11th Street • Crete, Nebraska 68333 • (402) 826-2528 • Fax (402) 826-4873