

**2013-2014
STATE OF NEBRASKA
GENERAL BUDGET FORM**

Hickman Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

This budget is for the Period July 1, 2013 through June 30, 2014

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 9-20-2013
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509 Submit Electronically using 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:

\$	125,460.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	125,460.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2013

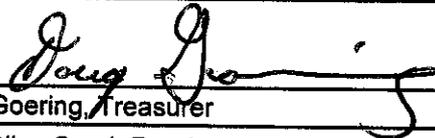
	Principal
	Interest
\$	-
	Total Bonded Indebtedness

Total Certified Valuation (All Counties)

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

CLERK/BOARD MEMBER:

Signature: _____



Printed Name & Title: Doug Goering, Treasurer

Mailing Address: 1500 Olive Creek Road

City, Zip: Martel, NE 68404

Phone Number: 402-798-0283

E-Mail Address: dtgoering@windstream.net

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, 2012 through June 30, 2013?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2013.

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, 2012 through June 30, 2013?

YES NO

If YES, Please submit Trade Name Report by December 31, 2013.

County Clerk's Use ONLY

Hickman Rural Fire District in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2011 - 2012 (Column 1)	Actual/Estimated 2012 - 2013 (Column 2)	Adopted Budget 2013 - 2014 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 156,474.00	\$ 180,953.00	\$ 136,402.00
3	Investments	\$ 81,713.00	\$ 81,713.00	\$ 82,082.00
4	County Treasurer's Balance	\$ 2,744.00	\$ 2,744.00	\$ 2,137.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 240,931.00	\$ 265,410.00	\$ 220,621.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 160,338.00	\$ 137,644.00	\$ 123,000.00
7	Federal Receipts		\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 495.00	\$ 380.00	\$ 355.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 3,266.00	\$ 2,257.00	\$ 2,095.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ 15.00	\$ 9.00	\$ 10.00
14	Local Receipts: Other	\$ 670.00	\$ 559.00	\$ 350,505.00
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)	\$ 6,676.00	\$ 31,315.00	\$ 350,000.00
17	Total Resources Available (Lines 5 thru 16)	\$ 412,391.00	\$ 437,574.00	\$ 1,046,586.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 72,588.00	\$ 79,958.00	\$ 125,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 20,196.00	\$ 79,605.00	\$ 515,980.00
22	Debt Service: Bond Principal & Interest Payments	\$ 47,521.00	\$ 26,075.00	\$ -
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	\$ -	\$ -	\$ 32,849.00
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ 6,676.00	\$ 31,315.00	\$ 350,000.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 146,981.00	\$ 216,953.00	\$ 1,023,829.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 265,410.00	\$ 220,621.00	\$ 22,757.00

PROPERTY TAX RECAP

Tax from Line 6	\$ 123,000.00
County Treasurer's Commission at 2% of Line 6	\$ 2,460.00
Delinquent Tax Allowance	\$ -
Total Property Tax Requirement	\$ 125,460.00

Hickman Rural Fire 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	\$ 105,570.00
Sinking Fund	\$ 19,890.00
Bond Fund	
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 125,460.00

** 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:
General	Sinking
Amount: \$	31,315.00

Reason: Excess of General Fund budgeted expenditures over actual expenditures transferred to Sinking Fund for future capital expenditures.

Transfer From:	Transfer To:
Amount:	

Reason:

Transfer From:	Transfer To:
Amount:	

Reason:

Hickman Rural Fire District in Lancaster County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON
Michael Mitchell
<i>(Name of Board Chairperson)</i>
19300 SW 2nd Street
<i>(Mailing Address)</i>
Roca, NE 68430
<i>(City & Zip Code)</i>
402-794-4034
<i>(Telephone Number)</i>
N/A
<i>(E-Mail Address)</i>

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
Steven Coleman, CPA
<i>(Name and Title)</i>
HBE Becker Meyer Love, LLP
<i>(Firm Name)</i>
PO Box 23110
<i>(Mailing Address)</i>
Lincoln, NE 68542
<i>(City & Zip Code)</i>
402-423-4343
<i>(Telephone Number)</i>
scoleman@hbecpa.com
<i>(E-Mail Address)</i>

OTHER CONTACT
Doug Goering, Treasurer
<i>(Name and Title)</i>
N/A
<i>(Firm Name)</i>
1500 Olive Creek Road
<i>(Mailing Address)</i>
Martell, NE 68404
<i>(City & Zip Code)</i>
402-798-0283
<i>(Telephone Number)</i>
dtgoering@windstream.net
<i>(E-Mail Address)</i>

Hickman Rural Fire District in Lancaster County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	125,460.00
Motor Vehicle Pro-Rate	(2) \$	355.00
In-Lieu of Tax Payments	(3) \$	10.00
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2012-2013 Capital Improvements Excluded from Restricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (10))	(5)	_____
LESS: Amount Spent During 2012-2013	(6)	_____
LESS: Amount Expected to be Spent in Future Budget Years	(7)	_____
Amount to be included on 2013-2014 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8) \$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$ 125,825.00
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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)	\$ 8,000.00
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)	\$ 8,000.00
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<p>TOTAL 2013-2014 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i></p>	<p>\$ 117,825.00</p>
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Total 2013-2014 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

Hickman Rural Fire District
in
Lancaster County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2013-2014

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2012-2013 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 114,878.26
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 2012-2013 Lid Computation Form		_____
		Option 2 - (A)
Allowable Percent Increase Less Vote Taken (From 2012-2013 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 2012-2013 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% | | - % |
| | | (3) |
| $\frac{8,110,715.00}{2013 \text{ Growth per Assessor}} \div \frac{372,048,973.00}{2012 \text{ Valuation}} = \frac{2.18}{\text{Multiply times 100 To get \%}} \%$ | | |
| 3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE | | 1.00 % |
| | | (4) |
| $\frac{5}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$ | | |

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

Hickman Rural Fire District
in
Lancaster 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) _____ 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) _____ 4,020.74
(7)

Total Restricted Funds Authority = Line (1) + Line (7) _____ 118,899.00
(8)

Less: 2013-2014 Restricted Funds from LC-3 Supporting Schedule _____ 117,825.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) _____ 1,074.00
(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.**

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 2013

for

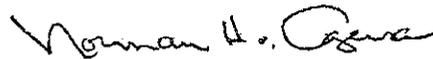
HICKMAN FIRE DISTRICT

2013 Total Valuation	\$	401,158,861
Valuation Attributed to Growth	\$	8,110,715

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 16th day of August, 2013.



Norman H. Agena

ATTN: CINDY

402-423-4346

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

HICKMAN FIRE DISTRICT

2012 Total Valuation	\$	372,048,973
Valuation Attributed to Growth	\$	10,772,461

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hickman Rural Fire 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 September day of 16 2013, at 7 o'clock P.M. at Hickman Rural Fire Station 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.

	Clerk/Secretary
2011-2012 Actual Disbursements & Transfers	\$ 146,981.00
2012-2013 Actual/Estimated Disbursements & Transfers	\$ 216,953.00
2013-2014 Proposed Budget of Disbursements & Transfers	\$ 1,023,829.00
2013-2014 Necessary Cash Reserve	\$ 22,757.00
2013-2014 Total Resources Available	\$ 1,046,586.00
Total 2013-2014 Personal & Real Property Tax Requirement	\$ 125,460.00
Unused Budget Authority Created For Next Year	\$ 1,074.00

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 125,460.00
Personal and Real Property Tax Required for Bonds	\$ -

Cut Off Here Before Sending To Printer

VOICE NEWS

PO Box 148
Hickman, NE 68372-0148
(402) 792-2255

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	132166	DUE DATE	10/12/2013
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THE STATE OF NEBRASKA } ss. Bill Bryant, being duly sworn,
County of Lancaster } says that he is the editor of

VOICE NEWS

News of Western Otoe, Western Johnson,

Northern Gage, Western Cass & Lancaster Counties,

a legal newspaper which is published and is in general circulation in Lancaster County, Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue.

That to affiant's personal knowledge, the annexed notice was published in said newspaper:

BILL TO
Hickman Rural Fire District Doug Goering 1500 Olive Creek Road Martell, NE 68404

[Attach copy of notice here]

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hickman Rural Fire District
IN
Lancaster County, Nebraska

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	Clerk/Secretary
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2013-2014 Total Resources Available	\$ 1,046,586.00
Total 2013-2014 Personal & Real Property Tax Requirement	\$ 125,460.00
Unused Budget Authority Created For Next Year	\$ 1,074.00

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 125,460.00
Personal and Real Property Tax Required for Bonds	\$

I	Successive Week(s)
Beginning with the issue of:	9/12/2013
and ending with the issue of:	9/12/2013
Publisher's fee at Legal Rate is:	\$51.62

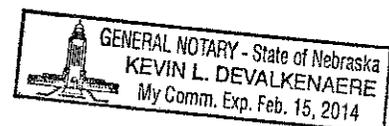
Bill Bryant
Bill Bryant, Editor

Summary Information	Weekly Cost
Budget Notice	51.62
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 12 day of

Kevin L. Devalkenaere
2013

Notary Public



RESOLUTION NO. # 01

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation to the county board; and

WHEREAS, the Lancaster County Board is the levy authority for the Hickman Rural Fire District;

NOW, THEREFORE BE IT RESOLVED that the following is said Board's tax request for budget year 2013-2014:

FUND	TAX REQUEST
General Fund	\$105,570.00
Sinking Fund	<u>19,890.00</u>
TOTAL	<u>\$125,460.00</u>

Motion by Doug Goering to adopt Resolution No. 01.

Seconded by Glen Termatt

Voting yes were: Glen Termatt, Merlyn Egger, Doug Hunter
Mike Mitchell, Doug Goering

Voting no were: N/A

Motion carried.

Dated this 16 day of September 2013.

Michael Mitchell
Board Chairperson

HICKMAN RURAL FIRE PROTECTION DISTRICT ANNUAL BUDGET MEETING
September 16, 2013

Meeting called to order by Mike Mitchell at 7:01 P.M.

Roll Call: Doug Hunters Present
 Doug Goering Present
 Mike Mitchell Present
 Glen TerMaat Present
 Merlyn Egger Present

Attendance: Stan Draper, Bruce Messenger, Steve Coleman, Taylor Kahlandt

Steve Coleman led those present through the 2013-2014 budget.

Motion by Doug Hunter, Second by Merlyn Egger to approve an additional 1% increase in total 2013-2014 Funds Subject to Limitation.

Doug H. yes, Doug G. yes, Mike yes, Glen yes, Merlyn yes Passed 5 yes 0 no

Motion by Doug Goering, Second by Glen Termaat to adopt the 2013-2014 budget as published.

Doug H. yes, Doug G. yes, Mike yes, Glen yes, Merlyn Yes Passed 5 yes 0 no

Motion by Doug Hunter, Second by Doug Goering, to transfer excess of budgeted 2012-2013 General Fund expenditures over actual expenditures to the sinking fund. Transfer amount to be \$31,315.00.

Doug H. yes, Doug G. yes, Mike yes, Glen yes, Merlyn Yes Passed 5 yes 0 no

Motion by Mike Mitchell Second by Merlyn Egger to use the 2013-2014 budget document as request for audit waiver.

Doug H. yes, Doug G. yes, Mike yes, Glen yes, Merlyn Yes Passed 5 yes 0 no

Resolution No. 01

Whereas Nebraska statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation to the county board: and whereas, the Lancaster County Board is the levy authority for the Hickman Rural Fire District. Now therefore be it resolved that the following is said Board's tax request for budget year 2013-2014:

• General Fund	105,570.00
• Sinking Fund	<u>19,890.00</u>
• Total	125,460.00

Motion by Doug Goering to adopt Resolution No. 01. Second by Glen Termaat.
Yes Votes (5): Doug Hunter, Doug Goering, Mike Mitchell, Glen Termaat, Merlyn
Egger
No Votes (0):
Motion carried 9-16-2013.

Mike Mitchell moved to close the budget meeting at 7:32 Doug Goering provided
second.
Doug H. yes, Doug G. yes, Mike yes, Glen yes, Merlyn Yes Passed 5 yes 0 no

Meeting adjourned
Doug Goering
Sec./Treas.



Becker Meyer Love LLP

Certified Public Accountants & Consultants

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the *2013-2014 State of Nebraska General Budget Form* and *2013-2014 Budget Form LC-3 Lid Computation* of Hickman Rural Fire Protection District, for the period beginning July 1, 2013 through June 30, 2014, included in the accompanying prescribed form. We have not audited or reviewed the *2013-2014 State of Nebraska General Budget Form* or *2013-2014 Budget Form LC-3 Lid Computation* included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the *2013-2014 State of Nebraska General Budget Form* and *2013-2014 Budget Form LC-3 Lid Computation* are in accordance with the form prescribed by the budget laws of Nebraska and the Nebraska State Auditor of Public Accounts, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

Management is responsible for the preparation and fair presentation of the *2013-2014 State of Nebraska General Budget Form* and *2013-2014 Budget Form LC-3 Lid Computation* included in the form prescribed by the budget laws of Nebraska and the Nebraska State Auditor of Public Accounts, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles, and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the *2013-2014 State of Nebraska General Budget Form* and *2013-2014 Budget Form LC-3 Lid Computation*.

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 management in presenting financial information in the form of the *2013-2014 State of Nebraska General Budget Form* and *2013-2014 Budget Form LC-3 Lid Computation* without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the *2013-2014 State of Nebraska General Budget Form* or the *2013-2014 Budget Form LC-3 Lid Computation*.

The *2013-2014 State of Nebraska General Budget Form* and *2013-2014 Budget Form LC-3 Lid Computation* included in the accompanying prescribed form is presented in accordance with the requirements of the budget laws of Nebraska and the Nebraska State Auditor of Public Accounts, and is not intended to be a presentation in accordance with U.S. generally accepted accounting principles.

This report is intended solely for the information and use of the board of directors of the Hickman Rural Fire Protection District and the Nebraska State Auditor of Public Accounts and is not intended to be and should not be used by anyone other than this specified party.

HBE Becker Meyer Love LLP

September 6, 2013

7140 Stephanie Lane | P.O. Box 23110 | Lincoln, Nebraska 68542-3110

p: 402.423.4343 | f: 402.423.4346 | www.hbecpa.com