

2014-2015  
**STATE OF NEBRASKA**  
**GENERAL BUDGET FORM**

**RECEIVED**  
 SEP 19 2014  
 LANCASTER COUNTY  
 CLERK

**CORTLAND-LANCASTER RURAL FIRE DISTRICT**  
 TO THE COUNTY BOARD AND COUNTY CLERK OF  
 GAGE County

This budget is for the Period July 1, 2014 through June 30, 2015

Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a>	
Questions - E-Mail: <a href="mailto:Deann.Haeffner@nebraska.gov">Deann.Haeffner@nebraska.gov</a>	

Submission Information - Adopted Budget Due by 9-20-2014
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
<b>Submit Electronically using Website:</b> <a href="http://www.auditors.nebraska.gov/">http://www.auditors.nebraska.gov/</a>
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:

\$ 49,438.99	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
\$ 49,438.99	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of July 1, 2014	
-	Principal
-	Interest
\$ -	<b>Total Bonded Indebtedness</b>

164,796,648 **Total Certified Valuation (All Counties)**  
*(Certification of Valuation(s) from County Assessor MUST be attached)*

**CLERK/BOARD MEMBER:**

Signature:   
 Printed Name & Title: RICK MEINTZ  
 Mailing Address: 2201 E ASH ROAD  
 City, Zip: CORTLAND 68331  
 Phone Number: 402-798-7835  
 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 <b>MUST</b> be Attached)
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
If YES, Column 2 <b>MUST</b> contain <b>ACTUAL</b> 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, 2013 through June 30, 2014?
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
<i>If YES, Please submit Interlocal Agreement Report by December 31, 2014.</i>

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, 2013 through June 30, 2014?
<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
<i>If YES, Please submit Trade Name Report by December 31, 2014.</i>

County Clerk's Use ONLY

See accountants' compilation report and summary of significant assumptions.

**CORTLAND-LANCASTER RURAL FIRE DISTRICT in GAGE County**

Line No.	TOTAL ALL FUNDS	Actual 2012 - 2013 (Column 1)	Actual/Estimated 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 14,941.00	\$ 17,265.00	\$ 10,247.00
3	Investments	\$ 108,460.00	\$ 128,772.00	\$ 164,070.00
4	County Treasurer's Balance	\$ 444.00	\$ 539.00	\$ 761.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 123,845.00	\$ 146,576.00	\$ 175,078.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 33,159.00	\$ 38,842.00	\$ 46,995.61
7	Federal Receipts		\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 117.00	\$ 130.00	\$ 134.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 10,890.00	\$ 7,666.00	\$ 7,896.00
11	State Receipts: Property Tax Credit	\$ 1,401.00	\$ 1,576.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 21,089.00	\$ 14,197.00	\$ 14,624.00
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)	\$ 12,666.00	\$ 29,312.00	\$ -
17	<b>Total Resources Available (Lines 6 thru 16)</b>	\$ 203,167.00	\$ 238,299.00	\$ 244,727.61
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 38,735.00	\$ 19,664.00	\$ 45,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 5,190.00	\$ 14,245.00	\$ 35,000.00
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)	\$ 12,666.00	\$ 29,312.00	\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 56,591.00	\$ 63,221.00	\$ 80,000.00
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 146,576.00	\$ 175,078.00	\$ 164,727.61
31	Cash Reserve Percentage			366%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 46,995.61
		County Treasurer's Commission at 2% of Line 6		\$ 959.32
		Delinquent Tax Allowance		\$ 1,484.06
		<b>Total Property Tax Requirement</b>		\$ 49,438.99

# 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	\$	46,201.99
Sinking Fund	\$	3,237.00
Bond Fund	\$	-
_____ Fund		
_____ Fund		
_____ Fund		
<b>Total Tax Request</b>	<b>** \$</b>	<b>49,438.99</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:
<u>General Fund</u>	<u>Sinking Fund</u>
Amount: \$	29,312.00
Reason: Transfer from General Fund to Sinking Fund for future equipment purchases.	

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

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

**CORTLAND-LANCASTER RURAL FIRE DISTRICT in GAGE County**

**CORRESPONDENCE INFORMATION**

<b>BOARD CHAIRPERSON</b>
RICK MEINTZ
<i>(Name of Board Chairperson)</i>
2201 E ASH ROAD
<i>(Mailing Address)</i>
CORTLAND 68331
<i>(City &amp; Zip Code)</i>
402-798-7835
<i>(Telephone Number)</i>
<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.*

<input type="checkbox"/>	Board Chairperson
<input type="checkbox"/>	Preparer
<input checked="" type="checkbox"/>	Other Contact

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

<b>OTHER CONTACT</b>
RICK MEINTZ
<i>(Name and Title)</i>
CORTLAND-LANCASTER RURAL FIRE DISTRICT
<i>(Firm Name)</i>
2201 E ASH ROAD
<i>(Mailing Address)</i>
CORTLAND 68331
<i>(City &amp; Zip Code)</i>
402-798-7835
<i>(Telephone Number)</i>
<i>(E-Mail Address)</i>

**CORTLAND-LANCASTER RURAL FIRE DISTRICT in GAGE County**

**LC-3 SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1) \$	49,438.99
Motor Vehicle Pro-Rate	(2) \$	134.00
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (10))	\$	-
<b>LESS: Amount Spent During 2013-2014</b>	\$	-
<b>LESS: Amount Expected to be Spent in Future Budget Years</b>	\$	-
Amount to be included on 2014-2015 Restricted Funds ( <u>Cannot</u> be a Negative Number)	(8) \$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	<b>(9) \$</b>	<b>49,572.99</b>
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**LC-3 Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	(10)	
<b>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.)</b>		
Agrees to Line (7).	\$	-
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)		
<b>OR</b>		
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)	

<b>TOTAL LID EXCEPTIONS (B)</b>	<b>(21) \$</b>	<b>-</b>
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<b>TOTAL 2014-2015 RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	<b>\$</b> <b>49,572.99</b>
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Total 2014-2015 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**

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2014-2015**

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

**OPTION 1**

2013-2014 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form	<u>70,502.56</u> 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 2013-2014 Lid Computation Form		_____
		Option 2 - (A)
Allowable Percent Increase Less Vote Taken (From 2013-2014 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 2013-2014 Restricted Funds Authority (Base Amount) = Line (A) Plus Line (C)		_____ -
		Option 2 - (1)

**ALLOWABLE INCREASES**

<b>1 BASE LIMITATION PERCENT INCREASE (2.5%)</b>		_____ 2.50 %
		(2)

<b>2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%</b>		_____ - %												
		(3)												
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">1,501,139.00</td> <td style="text-align: center;">/</td> <td style="text-align: center;">144,778,236.00</td> <td style="text-align: center;">=</td> <td style="text-align: center;">1.04</td> <td style="text-align: right;">%</td> </tr> <tr> <td style="text-align: center;">2014 Growth per Assessor</td> <td></td> <td style="text-align: center;">2013 Valuation</td> <td></td> <td style="text-align: center;">Multiply times 100 To get %</td> <td></td> </tr> </table>	1,501,139.00	/	144,778,236.00	=	1.04	%	2014 Growth per Assessor		2013 Valuation		Multiply times 100 To get %			
1,501,139.00	/	144,778,236.00	=	1.04	%									
2014 Growth per Assessor		2013 Valuation		Multiply times 100 To get %										

<b>3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE</b>		_____ 1.00 %												
		(4)												
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">4</td> <td style="text-align: center;">/</td> <td style="text-align: center;">5</td> <td style="text-align: center;">=</td> <td style="text-align: center;">80.00</td> <td style="text-align: right;">%</td> </tr> <tr> <td style="text-align: center;"># of Board Members voting "Yes" for Increase</td> <td></td> <td style="text-align: center;">Total # of Members in Governing Body (Attending &amp; Absent)</td> <td></td> <td style="text-align: center;">Must be at least .75 (75%) of the Governing Body</td> <td></td> </tr> </table>	4	/	5	=	80.00	%	# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body (Attending & Absent)		Must be at least .75 (75%) of the Governing Body			
4	/	5	=	80.00	%									
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body (Attending & Absent)		Must be at least .75 (75%) of the Governing Body										

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

**CORTLAND-LANCASTER RURAL FIRE DISTRICT**  
 in  
**GAGE County**

<b>4</b>	<b><u>SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE</u></b>	_____ % (5)
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**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)	_____ 2,467.59 (7)
---	-----------------------

Total Restricted Funds Authority = Line (1) + Line (7)	_____ 72,970.15 (8)
--	------------------------

Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	_____ 49,572.99 (9)
--	------------------------

Total Unused Restricted Funds Authority = Line (8) - Line (9)	_____ 23,397.16 (10)
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**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-Lancaster Rural Fire Dist was held  
the 15 day of September 2014,  
at 8:30 a.m.

BOARD MEMBERS PRESENT:

Rick Meints  
Edsel Grove  
Randy Deunk  
Dave Niemeyer

ABSENT:

Gary Behrends

A Motion was made by Dave Niemeyer and seconded by  
Randy Deunk to increase the Total 2014-15 Restricted Funds Limit by an  
additional one percent.

Motion carried 4 Ayes  
0 Nays

The meeting adjourned at 10:00 a.m.

Randy Deunk acting secretary  
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 2014**

(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	1,137,906	112,091,769

*\*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.

*Annette Carter, Deputy*  
(signature of county assessor)

Aug. 15, 2014  
(date)



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

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

# 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 2014

for

**COPY**

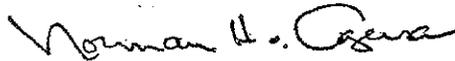
### CORTLAND FIRE DISTRICT

<b>2014 Total Valuation</b>	<b>\$</b>	<b>52,704,879</b>
<b>Valuation Attributed to Growth</b>	<b>\$</b>	<b>363,233</b>

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 18<sup>th</sup> day of August, 2014.



Norman H. Agena

BUDGET HEARING  
MINUTES

A Regular Meeting of Coatlands Lancaster Rural Fire District was held  
the 15<sup>th</sup> day of September 2014,  
at 8:30 A.M.

BOARD MEMBERS PRESENT:

Rick Ments  
Dave Niemyer  
Randy Desak  
Edsel Groove  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ABSENT:

Gary Behrens  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

A Motion was made by Randy Desak and seconded by  
Edsel Groove to approve the 2014-15 budget.

Motion carried 4 Ayes  
0 Nays

The meeting adjourned at 10:00 A.M.

Randy Desak acting secretary  
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 15TH day of SEPTEMBER 2014, at 8:30 o'clock A.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/ Rick Meintz

	Clerk/Secretary
2012-2013 Actual Disbursements & Transfers	\$ 56,591.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 63,221.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 80,000.00
2014-2015 Necessary Cash Reserve	\$ 164,727.61
2014-2015 Total Resources Available	\$ 244,727.61
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 49,438.99
Unused Budget Authority Created For Next Year	\$ 23,397.16
 <b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 49,438.99
Personal and Real Property Tax Required for Bonds	\$ -

Cut Off Here Before Sending To Printer

See accountants' compilation report and summary of significant assumptions.

# AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA } SS.  
GAGE COUNTY

## 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 15th day of SEPTEMBER 2014, at 8:30 o'clock A.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/ Rick Meintz

Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	\$	56,591.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$	63,221.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$	80,000.00
2014-2015 Necessary Cash Reserve	\$	164,727.61
2014-2015 Total Resources Available	\$	244,727.61
Total 2014-2015 Personal & Real Property Tax Requirement	\$	49,438.99
Unused Budget Authority Created For Next Year	\$	23,397.16

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$	49,438.99
Personal and Real Property Tax Required for Bonds	\$	-

Becky Reedy 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 the 10th day of September 2014 of 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.

Becky Reedy

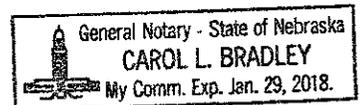
Subscribed in my presence and sworn to before me this 10th day of September, 2014.

Notary Public

Carol L. Bradley

My commission expires Jan 29, 2018

1st week..... \$135.00  
Subsequent Weeks..... \$  
Balance Due ..... \$135.00



# MANNING & ASSOCIATES, P.C.

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*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 2014-2015 State of Nebraska General Budget Form of Cortland-Lancaster Rural Fire District, Gage County, Nebraska for the years ended June 30, 2014 and 2013 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 16, 2014

# MANNING & ASSOCIATES, P.C.

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*Certified Public Accountants*

## ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the accompanying forecasted 2014-2015 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, 2015, 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 16, 2014

CORTLAND-LANCASTER RURAL FIRE DISTRICT  
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS  
JUNE 30, 2015

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 15, 2014, 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. Increase in budgeted real estate and personal property tax receipts of approximately 20%, due to valuation increases and complying with Interlocal Agreement.
3. Other budgeted receipts are decreased from actual amounts for the prior fiscal year due to loss of State Receipts: Property Tax Credit.
4. 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.
5. Budgeted Other Capital Outlay will be \$35,000 vs. \$14,245 actually spent for prior fiscal year ended June 30, 2014.