NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 5, 2025

Cedar Rapids Fire District 4
2250 390th Street
Belgrade, NE 68623-

RE: Cedar Rapids Fire District 4

Dear Board:

We have received and reviewed the audit waiver request for the Cedar Rapids Fire District 4 for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Rural Fire District #4

TO THE COUNTY BOARD AND COUNTY CLERK OF
Boone County

This budget is for the Period July 1, 2025, through June 30, 2026

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

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

$	110,799.54	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	110,799.54	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

-	A4	Principal
-	A5	Interest
$ -	A6	**Total Bonded Indebtedness**

553,999,529	A7	**Total General Fund Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

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, 2024 through June 30, 2025?

[X] YES [ ] NO

*If **YES**, Please attach Interlocal Agreement Report.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please attach Trade Name Report.*

APA Contact Information

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

Rural Fire District #4 in Boone County

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)		Actual/Estimated 2024 - 2025 (Column 2)		**Adopted Budget 2025 - 2026** (Column 3)	
1	**Beginning Balances, Receipts, & Transfers:**						
2	Beginning Net Cash Balance	104,058.00	B1	158,582.00	B29	227,354.00	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	149.00	B3	150.00	B31	680.00	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**104,207.00**	B4	**158,732.00**	B32	**228,034.00**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	63,153.00	B5	71,797.00	B33	108,627.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	154.00	B7	178.00	B35	180.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	359.00	B9	353.00	B37	360.00	B65
11	State Receipts: Property Tax Credit	10,383.00	B10	18,624.00	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	-	B12	-	B40	-	B67
14	Local Receipts: Other	54,366.00	B13	27,932.00	B41	9,050.00	B68
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**232,622.00**	B16	**277,616.00**	B44	**346,251.00**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	31,338.00	B17	27,325.00	B45	28,965.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	42,552.00	B19	22,257.00	B47	305,000.00	B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	B75
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**73,890.00**	B27	**49,582.00**	B55	**333,965.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**158,732.00**	B28	**228,034.00**	B56	**12,286.00**	B83
31					Cash Reserve Percentage	42%	B84

PROPERTY TAX RECAP

Tax from Line 6	108,627.00	B85
County Treasurer's Commission at 2% of Line 6	2,172.54	B86
Total Property Tax Requirement	**110,799.54**	B87

Rural Fire District #4 in Boone 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	$	27,700.14
Sinking Fund	$	83,099.40
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	110,799.54

** 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: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	553,999,529
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.005000
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	27,700.14

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. **IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.**

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-
Total Cash Reserve	$ 12,286.00
Remaining Cash Reserve	$ 12,286.00
Remaining Cash Reserve %	42%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Brian Cornwell**
ADDRESS	**2250 390th Street**
CITY & ZIP CODE	**Belgrade, NE 68623**
TELEPHONE	**305-750-5765**
WEBSITE	**None**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	James Langan	Brian Cornwell	Jordan Mueller, CPA
TITLE /FIRM NAME	Chairperson	Clerk/Treasurer	Mueller & Honcik, P.C
TELEPHONE	308-223-0520	308-750-5765	402-395-6004
EMAIL ADDRESS	None	None	jmueller@nebcpa.com

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Rural Fire District #4 in Boone County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds			
(1)	Total Personal and Real Property Tax Requirements			110,799.54 C1
(2)	Motor Vehicle Pro-Rate			180.00 C2
(3)	In-Lieu of Tax Payments			- C3
(4)	Transfers of Surplus Fees			- C4
	Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
(5)	Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10))	-	C5	
(6)	**LESS:** Amount Spent During 2024-2025	-	C6	
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	-	C7	
(8)	Amount to be included as Restricted Funds **(Cannot be a Negative Number)**			- C8
(8a)	Nameplate Capacity Tax			- C9
(9)	**TOTAL RESTRICTED FUNDS (A)**			**110,979.54** C10

Lid Exceptions				
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	-	C11	
(11)	**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).	-	C12	
(12)	Allowable Capital Improvements			- C13
(13)	Bonded Indebtedness			- C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**			- C15
(15)	Interlocal Agreements/Joint Public Agency Agreements			66,185.00 C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**			- C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**			- C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**			- C19
(18)	Judgments			- C20
(19)	Refund of Property Taxes to Taxpayers			- C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster			- C22
(21)	**TOTAL LID EXCEPTIONS (B)**			**66,185.00** C23

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	**44,794.54**	C24

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

Rural Fire District #4

in

Boone County

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	D1	43,311.86
		Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form	D2	-
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	- %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	-
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	-
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % — (3)

701,095.00	/	483,661,166.00	=	0.15 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: 1.00 % — (4)

4	/	4	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — D9: - % — (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)	D10	3.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	1,515.92
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	44,827.78
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	44,794.54
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	33.24
		(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.

Rural Fire District #4 in Boone County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
None	

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Rural Fire District #4 — **Boone County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Rural Fire Dist #4 and the Village of Cedar Rapids	Unknown	The Village of Cedar Rapids is to store the equipment of the Rural Fire Dist #4 and the	$ -
		volunteer firemen will man the operation of the fire department on a volunteer basis	
Rural Fire Dist #4 and the Village of Cedar Rapids	39512	Fire prevention, fire protection, and emergency medical services shall be provided within the	$ -
		corporate limits of the Village and within the limits of the Rural Fire District, and to	
		areas outside of the Rural Fire District, under any mutual aid agreement with other	
		communities of the fire districts, during the term and life of this agreement. The Village and the	
		Rural Fire District agree to share the use and possession of the fire fighting equipment,	
		materials and buildings with the understanding that each entity will continue to own the	
		equipment and buildings as originally purchased by each subdivision.	
		The Village will maintain the Village owned equipment in good repair and bear the cost	
		of insuring such equipment. The Rural Fire District will maintain all Rural Fire District	
		owned equipment and bear the cost of insuring such equipment.	
Communities and Rural Fire Districts of Boone, Colfax, Greeley,	4-1-93 unitl cancelled	Pledge mutural cooperation in fighting fires and other emergencies. The mutual aid agreement	
Madison, Nance and Platte Counties		shall b eknown as the Mid-Nebraska Volunteer Association	
All the Rural Fire Districts in Boone County	effective 7-1-2008	**All the Fire Districts in Boone County have agreed to a common levy.**	$ 66,185.00

Total Amount used as Lid Exemption $ 66,185.00

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Rural Fire District #4	Boone County
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

None

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

(format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.)

TAX YEAR 2025

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
CEDAR RAPIDS FD 4	Fire-District	701,095	553,999,529

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I DAN LUEKEN, BOONE 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.

Dan Lueken
(signature of county assessor)

COUNTY ASSESSOR Official Seal BOONE COUNTY NEBRASKA

8-14-25
(date)

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

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

14,674,588 Pers Prior
14,038,580 Pers Value

468,986,578 Real Prior
539,960,949 Real Value

The
Albion Ne
Boone Co
Publisher's Af

STATE OF NEBRASKA
COUNTY OF BOONE

I, Brook D. Curtiss or A
on oath, depose and say
bion News-Boone County
and was printed in the E
fide circulation of more t
weekly, and has been p
more than fifty-two (52) s
first publication of the att
paper was printed in wh
tained in Albion, Boone
place of publication of sa

The annexed notice w
for 1 consecutive
paper proper and not in
cation of said notice
August
was on the 27 d
2025.

April Curtiss

Subscribed in my presence and sworn to before me this
4 day of September, 2025.

GENERAL NOTARY - State of Nebraska
CHRISTINA RASMUSSEN
My Comm. Exp. July 22, 2029

Christina Rasmussen
Notary Public

Publication Fee:

$ 21 inches Proofs $ _____; Total $ 173.25

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Rural Fire District #4
IN
Boone 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 8th day of September 2025, at 8:00 o'clock P.M. at the Cedar Rapids Firehall 4th & Boone St Cedar Rapids 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.

2023-2024 Actual Disbursements & Transfers	$	73,890.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	49,582.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	333,965.00
2025-2026 Necessary Cash Reserve	$	12,286.00
2025-2026 Total Resources Available	$	346,251.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	110,799.54
Unused Budget Authority Created For Next Year	$	33.24
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	110,799.54
Personal and Real Property Tax Required for Bonds	$	-

September 8th, 2025

Rural Fire District #4 minutes of the annual budget hearing.

The meeting was called to order at 8:00 P. M. at the Cedar Rapids Fire Hall. Present were board members Ed Novacek, Tyler Zentner, Tony Braun, and Brian Cornwell. Absent Jim Langan. Also present, Jordan Mueller, CPA.

Jordan Mueller CPA presented copies of the 2025-2026 budget to each member for their review. The 2025-2026 budget calls for a tax requirement of $110,799.54. This is the 21st year for the MFO for the Boone County fire districts. They have agreed to have a common levy of 2.0 cents for each fire district. Jordan pointed out the as of 7-1-25 we have $228,034 on hand in checking and investments. We have budgeted to spend $333,965 on the 2025-2026 budget. This number includes capital outlay of $305,000. A new first responder truck purchase is in the works for the capital outlay next year and we anticipate purchasing a new ambulance within the next five years.

Jordan pointed out that the budget would be used to apply for an audit waiver. Ed Novacek made the motion to use the 2025-2026 budget document to apply for an audit waiver. Seconded by Brian Cornwell. Motion passed 4-0, 1 absent.

Tony Braun made the motion to exceed the lid by an additional 1%. Seconded by Ed Novacek. Motion passed 4-0, 1 absent.

Brian Cornwell made the motion to adopt the budget as advertised with a property tax requirement of $110,799.54 with the budget as the audit waiver. Seconded by Tony Braun. Motion passed 4-0, 1 absent.

There being no further discussion Ed Novacek made the motion to close the budget hearing. Seconded by Tyler Zentner. Motion passed 4-0, 1 absent.

The meeting was adjourned at 8:15 P. M.

Brian Cornwell (Secretary-Treasurer)

MUELLER & HONCIK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board Members
Rural Fire District #4
Cedar Rapids, NE

Management is responsible for the accompanying historical financial information the Rural Fire District #4 included in the accompanying prescribed form for the years ended June 30, 2025 and 2024 in accordance with the Nebraska Auditor of Public Accounts, and for determining that such framework is acceptable in the circumstances. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this historical financial information.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of the Rural Fire District #4 for the year ending June 30, 2026 in accordance with the attestation standards established by the American Institute of Certified Public Accountants.

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

Management has elected to omit the summary of significant assumptions and accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted assumptions and policies were included in the forecast, they might influence the user's conclusions about the Fire District's operations for the forecast period. Accordingly, this forecast is not designed for those who are not informed about such matters.

1365 24th Avenue, Suite 100
PO Box 1065
Columbus, NE 68602-1065
402-563-3538 (Phone)
402-563-3530 (Fax)
contact@nebcpa.com

1212 W State Street
PO Box 107
Albion, NE 68620
402-395-6004 (Phone)
402-395-6602 (Fax)
contact@nebcpa.com

MUELLER & HONCIK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Other Matters

The historical financial information included in the accompanying prescribed form are intended to comply with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The forecasted budget included in the accompanying prescribed form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Mueller & Honcik, P.C.

Mueller & Honcik, P.C.
Albion, Nebraska
September 8, 2025

1365 24th Avenue, Suite 100
PO Box 1065
Columbus, NE 68602-1065
402-563-3538 (Phone)
402-563-3530 (Fax)
contact@nebcpa.com

1212 W State Street
PO Box 107
Albion, NE 68620
402-395-6004 (Phone)
402-395-6602 (Fax)
contact@nebcpa.com