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

Curtis Rural Fire District 1
22012 E. Fox Creek Rd
Curtis, NE 69026-

RE: Curtis Rural Fire District 1

Dear Board:

We have received and reviewed the audit waiver request for the Curtis Rural Fire District 1 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

Curtis Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Froniter County

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

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:

$	104,502.98	A1	Property Taxes for Non-Bond Purposes
$	51,600.00	A2	Principal and Interest on Bonds
$	156,102.98	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

381,358.28	A4	Principal
57,237.27	A5	Interest
$ 438,595.55	A6	**Total Bonded Indebtedness**

348,343,264	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

See summary of significant forecast assumptions and accountants' compilation report

Curtis Rural Fire District in Froniter 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	128,536.14	B1	64,375.25	B29	76,013.85	B57
3	Investments	106,525.43	B2	207,424.73	B30	213,381.52	B58
4	County Treasurer's Balance	1,405.20	B3	2,814.42	B31	810.11	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**236,466.77**	B4	**274,614.40**	B32	**290,205.48**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	111,367.26	B5	123,307.14	B33	153,042.14	B61
7	Federal Receipts	-	B6	4,626.00	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	286.20	B7	282.20	B35	300.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	22,952.26	B9	21,732.26	B37	22,000.00	B65
11	State Receipts: Property Tax Credit	10,870.94	B10	13,206.24	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	31,606.99	B13	42,388.53	B41	100.00	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)	**413,550.42**	B16	**480,156.77**	B44	**465,647.62**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	40,439.43	B17	41,388.39	B45	86,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	20,000.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	46,897.11	B19	96,963.43	B47	250,000.00	B74
22	Debt Service: Bond Principal & Interest Payments	51,599.48	B20	51,599.47	B48	51,600.00	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)	**138,936.02**	B27	**189,951.29**	B55	**407,600.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**274,614.40**	B28	**290,205.48**	B56	**58,047.62**	B83
31					Cash Reserve Percentage	42%	B84

PROPERTY TAX RECAP			
	Tax from Line 6	153,042.14	B85
	County Treasurer's Commission at 2% of Line 6	3,060.84	B86
	Total Property Tax Requirement	**156,102.98**	B87

See summary of significant forecast assumptions and accountants' compilation report

Curtis Rural Fire District in Froniter 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	$	104,502.98
Sinking Fund		
Bond Fund	$	51,600.00
_____ Fund		
Total Tax Request	** $	156,102.98

** 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	348,343,264
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.030000
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	104,502.98

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	$	58,047.62
Remaining Cash Reserve	$	58,047.62
Remaining Cash Reserve %		42%

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.**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Curtis Rural Fire District 1**
ADDRESS	**22012 E Fox Creek Rd**
CITY & ZIP CODE	**Curtis 69026**
TELEPHONE	**308-367-8342**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Rodney Anderson	D. L. Mortensen	Susan Maline, CPA
TITLE /FIRM NAME	Chairperson	Treasurer	McChesney Martin Sagehorn, P.C.
TELEPHONE		308-367-8342	308-532-8850
EMAIL ADDRESS			susanmaline@cpas-mms.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.

Curtis Rural Fire District in Froniter County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds			
(1)	Total Personal and Real Property Tax Requirements			156,102.98 C1
(2)	Motor Vehicle Pro-Rate			300.00 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)**			**156,402.98** 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			51,600.00 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			72,000.00 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)**			**123,600.00** 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*	**32,802.98**	C24

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

Curtis Rural Fire District
in
Froniter 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	32,255.71
		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)

2025 Growth per Assessor	/	2024 Valuation	=	-	%
				Multiply times 100 To get %	

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

# 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	2.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	806.39
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	33,062.10
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	32,802.98
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	259.12
		(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.

Curtis Rural Fire District
Summary of Significant Forecast Assumptions
June 30, 2026

This financial forecast presents to the best of management's knowledge and belief, the fire district's expected cash receipts and expenditures for the forecast periods. Accordingly, the forecast reflects management's judgments as of the date of this forecast, the expected conditions, and its expected course of action. The assumptions disclosed here in are those that management believes are 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.

General – The budget for the year ended June 30, 2026 was developed based on amounts approved by the governing body as an upper limit on expenditures.

Revenues – Ordinary revenues are based upon prior year amounts. No significant new sources or significant increases are expected in the following year.

Expenditures – Expenditures for the year ended June 30, 2026, are based in general on historical amounts adjusted for a reasonable inflation rate and reserves allowed for unexpected or emergency situations. Capital outlay is for expected projects to be completed in the 2025-2026 fiscal year.

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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: CURTIS 1 FIRE DIST

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
Curtis 1 Fire Dist General	Fire	$2,746,614	$278,758,281
Curtis 1 Fire Dist Bond	Fire	$2,746,614	$278,758,281

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) 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 , Regina Andrijeski, Frontier County, NE 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.

Regina Andrijeski
(signature of county assessor)

08/13/2025
(date)

CC: County Clerk, Frontier County, NE County

CC: County Clerk where district is headquartered, if different county, Frontier County, NE 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)

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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: CURTIS FIRE

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
CURTIS FIRE GENERAL	Fire	$850,581	$69,584,983
CURTIS FIRE BOND	Fire	$850,581	$69,584,983

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) 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 , JULIE STENGER, Lincoln County, NE 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.

Julie Stenger

(signature of county assessor)

08/13/2025

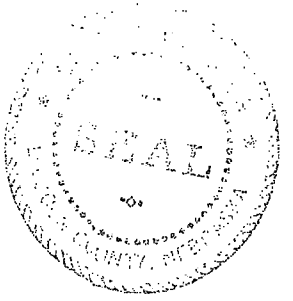
(date)

CC: County Clerk, Lincoln County, NE County

CC: County Clerk where district is headquartered, if different county, Lincoln County, NE 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)



Public hearing For Budget presentation 9-19-25
9:30 AM Fire Hall, Closed 9:45

Meeting opened at 9:45, Post in 3 public Sites, 4 Days PRIOR
Members present: Rod A, Paul S, Roland N, D. Mortensen, Burt
Fire chief Tim Walbo present
Motion To Adopt 13udget for 2025/202, Paul, Roland, carried
Motion to elect to use budget document for the Audit waiver
Burt, Paul, motion carried.

Minutes of 6-20 meeting read and Approved
Bills Corresponding to CKs 6061-6085, read and reviewed
CKing Balance of #58125.25, MMT Balance of #144857.90,
Tax monies recieved #2708.44,
Paul moved to Accept Treasures Report, Roland seconded
carried 5-0 —
Tim presented the Mutual Aid Agreement for Advance/Sr Support
with City of North Platte, David moved to Accept & sign,
Paul Seconded — motion carried
Forest Service Tauck is in the shop, looking at Early November
For new pumper to be in service.
Will need Training with the new airbags & Jaws, would like To
purchese shut off Valves For the Bags as a safety issue, McQueen
bid #200, Paul moved to purchase Roland Secouded — motion carried
Meeting Adjourned 10:12 D Mortensen
Sec/Treas

Minutes of Curtis Rural Fire District
September 19, 2025

Motion To Approve and Adopt the Budget of Curtis Rural Fire District for the fiscal year 2025-2026 as evidenced by the attached Budget Document

Paul Johnson — Motion by
Roland Nutt — Second by

Votes for 5 against 0

Motion The board elects to use the budget document as the "Audit Waiver Request" for the fisical year ended June 30, 2025

Burt Peterson — Motion by
Paul Johnson — Second by

Votes for 5 against 0

Notice of Budget Hearing was posted/published as follows:

Frontier County Enterprise	September 11, 2025

I certify the above motions are true accounts of the Board Meeting

Sec/Treas — 9-19-25 Date

Curtis Rural Fire District
Curtis, Nebraska

FORM 2004

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Curtis Rural Fire District
IN
Froniter 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 19th day of September 2025, at 9:30 o'clock A.M. at Curtis 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.

2023-2024 Actual Disbursements & Transfers	$138,936.02
2024-2025 Actual/Estimated Disbursements & Transfers	$189,951.29
2025-2026 Proposed Budget of Disbursements & Transfers	$407,600.00
2025-2026 Necessary Cash Reserve	$ 58,047.62
2025-2026 Total Resources Available	$465,647.62
Total 2025-2026 Personal & Real Property Tax Requirement	$156,102.98
Unused Budget Authority Created For Next Year	$ 259.12
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$104,502.98
Personal and Real Property Tax Required for Bonds	$ 51,600.00

ZNEZ

Proof of Publication

State of Nebraska }
} ss.
County of FURNAS }

Cody Gerlach, being first duly sworn, deposes and says he is the Publisher of Valley Voice a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Cambridge, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation: that attached notice as published 1 time(s) on September 11, 2025

Cody Gerlach
(signature)

Subscribed to in my presence and sworn to before me this 13 day of September 2025

Amber A. Webb
Notary Public

Publication Fee $ 60.00

GENERAL NOTARY - State of Nebraska
AMBER A. WEBB
My Comm. Exp. May 9, 2028

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Curtis Rural Fire District — SUBDIVISION NAME

Froniter County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Lincoln County, Curtis Rural Fire District	Annual	Mutual Finance Org	$ 72,000.00
City of Curtis, Curtis Rural Fire District	Annual	Provide Fire Protection	
Frontier County Ambulance, Curtis Rural Fire District	NA	Provide Ambulance Housing	
Area Fire Departments	NA	Mutual Aid Agreements	
LERS	NA	Share equipment and personnel for emergencies	
		From Page 2	$ -

Total Amount used as Lid Exemption $ 72,000.00

McCHESNEY
MARTIN
SAGEHORN
PC

Certified Public Accountants & Consultants

Accountants' Compilation Report

To the Fire District Board
Curtis Rural Fire District 1
Curtis, Nebraska

Management is responsible for the accompanying historical financial statements of Curtis Rural Fire District, which comprise the statement of cash receipts and disbursements for the years ended June 30, 2024 and 2025 included in the accompanying prescribed form. 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 historical financial statements included in the accompanying prescribed form, 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 these historical financial statements included in the accompanying prescribed form.

We have also compiled the accompanying forecasted statement of cash receipts and disbursements and the summary of significant assumptions as of June 30, 2026, in accordance with attestation standards established by the American Institute of Certified Public Accountants and included in the accompanying prescribed form required by the State of Nebraska Auditor of Public Accounts.

A compilation of forecasted statements 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 statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The budget document is prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in historical and forecasted financial statements. If the omitted disclosures were included in the historical and forecasted financial statements, they might influence the user's conclusions about the District's receipts and disbursements. Accordingly, this forecast is not designed for those who are not informed about such matters.

Other Matters

The budget data included in the accompanying prescribed form are presented in accordance with the requirements of the State of 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. Accordingly, this budget information is not designed for those who are not informed about such differences.

We are not independent with respect to the Curtis Rural Fire District.

McChesney Martin Sagehorn, P.C.
September 28, 2025