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 17, 2025

Ohiowa Rural Fire District
PO Box 98
Ohiowa, NE 68416-

RE: Ohiowa Rural Fire District

Dear Board:

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

OHIOWA RURAL FIRE DISTRICT

TO THE COUNTY BOARD AND COUNTY CLERK OF
FILLMORE 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:

$	32,255.00	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	32,255.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

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

234,675,292	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?

[ ] YES [X] 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

OHIOWA RURAL FIRE DISTRICT in FILLMORE 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	58,000.00	B1	45,231.00	B29	39,647.00	B57
3	Investments	54,254.00	B2	84,115.00	B30	79,140.00	B58
4	County Treasurer's Balance	49.00	B3	250.00	B31	111.00	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**112,303.00**	B4	**129,596.00**	B32	**118,898.00**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	25,883.00	B5	25,491.00	B33	31,622.55	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	52.00	B7	45.00	B35	50.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	19.00	B9	28.00	B37	30.00	B65
11	State Receipts: Property Tax Credit	4,069.00	B10	5,242.00	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	24,046.00	B13	78,203.00	B41	25,500.00	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)	25,188.00	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**191,560.00**	B16	**238,605.00**	B44	**176,100.55**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	27,291.00	B17	50,970.00	B45	85,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	9,485.00	B19	68,737.00	B47	80,000.00	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)	25,188.00	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**61,964.00**	B27	**119,707.00**	B55	**165,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**129,596.00**	B28	**118,898.00**	B56	**11,100.55**	B83
31					Cash Reserve Percentage	13%	B84

PROPERTY TAX RECAP

Tax from Line 6	31,622.55	B85
County Treasurer's Commission at 2% of Line 6	632.45	B86
Total Property Tax Requirement	**32,255.00**	B87

OHIOWA RURAL FIRE DISTRICT in FILLMORE 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	$	27,744.00
Sinking Fund	$	4,511.00
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	32,255.00

** 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: _____

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	234,675,292
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.011822
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	27,744.00

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
SINKING FUND	8,132.55

Total Special Reserve Funds		8,132.55
Total Cash Reserve	$	11,100.55
Remaining Cash Reserve	$	2,968.00
Remaining Cash Reserve %		3%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**OHIOWA RURAL FIRE DISTRICT**
ADDRESS	**PO BOX 98**
CITY & ZIP CODE	**OHIOWA 68416**
TELEPHONE	**402-363-1243**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	VERRYL MEYER	HENRY MUSSMAN	LAUREN GILG, CPA
TITLE /FIRM NAME	Chairperson	TREASURER	MANNING & ASSOCIATES PC
TELEPHONE	402-363-1243	402-759-2004	402-826-2528
EMAIL ADDRESS			lauren@manningandassociates.net

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.

OHIOWA RURAL FIRE DISTRICT in FILLMORE County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			32,255.00	C1
(2)	Motor Vehicle Pro-Rate			50.00	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)**			**32,305.00**	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			-	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)**			**-**	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*		**32,305.00**	C24

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

OHIOWA RURAL FIRE DISTRICT

in

FILLMORE 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	31,230.48
		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)

1,183,449.00	/	226,394,263.00	=	0.52 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

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

4	/	5	=	80.00 %
# 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	1,093.07
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	32,323.55
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	32,305.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	18.55
		(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.

See accountants' compilation report and summary of significant assumptions.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

OHIOWA RURAL FIRE DISTRICT
IN
FILLMORE 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 2025, at 7:30 o'clock P.M. at OHIOWA 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	$	61,964.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	119,707.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	165,000.00
2025-2026 Necessary Cash Reserve	$	11,100.55
2025-2026 Total Resources Available	$	176,100.55
Total 2025-2026 Personal & Real Property Tax Requirement	$	32,255.00
Unused Budget Authority Created For Next Year	$	18.55

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	32,255.00
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

See accountants' compilation report and summary of significant assumptions.

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: OHIOWA FIRE
%MANNING & ASSOCIATES;CPA
1018 G ST
GENEVA NE 68361

TAXABLE VALUE LOCATED IN THE COUNTY OF: FILLMORE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
OHIOWA FIRE	Fire-District	1,183,449	234,675,292

* *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 MELISSA HOUCHIN, FILLMORE 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.

Melissa Houchin
(signature of county assessor)

FILLMORE COUNTY ASSESSOR SEAL GENEVA, NEBRASKA

8/11/25
(date)

CC: County Clerk, FILLMORE 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

8,432,658 Pers Prior
9,111,057 Pers Value

217,961,605 Real Prior
225,564,235 Real Value

AFFIDAVIT OF PUBLICATION

State of Nebraska) SS.
County of Fillmore)

Marky Miller, being first duly sworn, on oath says that she is the representative of THE NEBRASKA SIGNAL, a legal newspaper under the statutes of the state of Nebraska published and of general circulation in said county; that she has personal knowledge of the facts stated in this affidavit; and that the annexed notice was published in said newspaper for 1 consecutive week(s), the first publication being on the 10 day of Sept, 2025.

Marky Miller

Subscribed in my presence and sworn before me in the office ofTHE NEBRASKA SIGNAL of Fillmore County, Nebraska, this 10 day of Sept, 2025.

Legal fee $95.00
Affidavit fee $2.50
Total fee $97.50

Notary Public

General Notary - State of Nebraska
MIKE EDGECOMBE
My Comm. Exp. Nov. 28, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

OHIOWA RURAL FIRE DISTRICT
IN
FILLMORE County, Nebraska

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2023-2024 Actual Disbursements & Transfers	$	61,964.00
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2025-2026 Total Resources Available	$	176,100.55
Total 2025-2026 Personal & Real Property Tax Requirement	$	32,255.00
Unused Budget Authority Created For Next Year	$	18.55
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	32,255.00
Personal and Real Property Tax Required for Bonds	$	-

BUDGET HEARING
MINUTES

A Budget Hearing of Ohiowa Fire Dept. was held the 15th day of September 2025, at 7:40 P.M. Notice of this meeting was published in the Nebraska Signal newspaper on 10th day of September, 2025.

BOARD MEMBERS PRESENT:
Verryl Meyer
Luther Reit
Henry Mussman
Russ Ozenbaugh
Scott Most

ABSENT:

OTHERS PRESENT:
Mitch Ozenbaugh

The budget hearing was opened at 7:40 p.m. Three copies of the proposed budget statement were available to the public.

Henry made a presentation outlining the key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget.
The floor was then opened for public comment on the proposed budget statement. Public comment ensued.

All members of the public wishing to address the governing body were provided a reasonable amount of time to do so.

Motion by Scott and seconded by Luther to close the budget hearing.

Motion carried 4 Ayes 0 Nays

There being no further business, a motion was made by Russ and seconded by Scott to adjourn the budget hearing.

Motion carried 4 Ayes 0 Nays

The meeting adjourned at 7:45 p.M.

Russ Ozenbaugh
Secretary

BUDGET MEETING
MINUTES

A Meeting of Ohiowa Fire Dept. was held the 15th day of September 2025, at 7:45 P.M.

Notice of this meeting was published in the Nebrask Signal on September 10th.

BOARD MEMBERS PRESENT:	ABSENT:
Verryl Meyer	
Luther Roit	
Scott most	
Russ Ozenbaugh	
Henry Mussman	

A Motion was made by Henry and seconded by Luther to approve the 2025-26 budget.

Motion carried 4 Ayes
— Nays

The meeting adjourned at 7:50 P.M.

Russell Ozenbaugh
Secretary

RESTRICTED FUNDS
MINUTES

A Regular Meeting of Ohiowa Fire Dept. was held the 15th day of September 2025, at 7:50 P.M.

Notice of this meeting was published in the Nebrask Signal on September 10th.

BOARD MEMBERS PRESENT:
Vernyl Meyer
Luther Roit
Scott Most
Russ Ozenbaugh
Henry Mussman

ABSENT:

A Motion was made by Russ and seconded by Scott to increase the Total 2025-26 Restricted Funds Limit by an additional one percent.

Motion carried 4 Ayes
— Nays

The meeting adjourned at 7:55 P.M.

Russell Ozenbaugh
Secretary

AUDIT WAIVER
MINUTES

A Meeting of Ohiowa Fire Dept was held the 15th day of September 2025, at 7:55 p.M.

Notice of this meeting was published in the Nebraska Signal on September 10th.

BOARD MEMBERS PRESENT:
Verryl Meyer
Luther Roit
Scott Most
Russ Ozenbaugh
Henry Mussman

ABSENT:

A Motion was made by Verryl and seconded by Luther to request an audit waiver for the 2024-25 fiscal year.

Motion carried 4 Ayes
— Nays

The meeting adjourned at 8:00 p.M.

Russell Ozenbaugh
Secretary

MANNING AND ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To the Fire District Board
Ohiowa Rural Fire District
Ohiowa, Nebraska

The Fire District Board is responsible for the accompanying forecasted 2025-2026 State of Nebraska General Budget Form and supporting schedules of the Ohiowa Rural Fire District, Fillmore County, Nebraska for the year ending June 30, 2026 (Budget Approved), including the related summaries of significant assumptions and accounting policies in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Practitioners (AICPA).

The Fire District Board is also responsible for the accompanying historical data included in the 2025-2026 State of Nebraska General Budget Form of the Ohiowa Rural Fire District, Fillmore County, Nebraska for the year ended June 30, 2024 (Actual), and the year ended June 30, 2025 (Estimated/Actual) included in the accompanying prescribed form in accordance with the Nebraska Auditor of Public Accounts.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee by the AICPA. We did not audit, examine, or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the Fire District Board. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the accompanying budget form and supporting schedules, or the reasonableness of underlying assumptions.

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.

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

Other Matters

The Fire District Board has elected to omit substantially all the disclosures required by guidelines for the presentation of forecast and historical financial statements establish by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast and historical financial statements, they might influence the user's conclusions about the Fire District's financial position, results of operations, and cash flows for the above periods. Accordingly, the forecast and historical financial statements are not designed for those who are not informed about such matters.

The historical and forecasted financial statements and supporting schedules included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are 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. Accordingly, these historical and forecasted financial statements and supporting schedules are useful only to the Nebraska Auditor of Public Accounts and Ohiowa Rural Fire District and are not designed for those who are not informed about such matters. The Board has not disclosed these accounting policies.

Manning + Associates PC

Crete, Nebraska
September 15, 2025

OHIOWA RURAL FIRE DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
JUNE 30, 2026

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, 2025, 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. Increase budgeted receipts for real estate and property taxes approximately 3.5% over last year which is within statutory lid limits and consists of:
    a. Base limitation percent increase of 2.5%
    b. Additional board approved increase of 1.0%
2. Other budgeted receipts are decreased from actual amounts for the prior fiscal year due to loss of State Receipts: Property Tax Credit.
3. Operating and Other Capital Outlay expenditures are budgeted for potential expenditures and to comply with state statute which requires Budgeted Cash Reserve to be less than 50% of General Budgeted expenditures.
4. Budgeted Other Capital Outlay is estimated at $80,000 for 2025-2026 for new equipment purchases.