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LANCASTER COUNTY  
CLERK

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying historical financial information of the Hickman Rural Fire Protection District (District) as of June 30, 2022 and 2021 and for the years then ended included in the accompanying prescribed form (2022-2023 State of Nebraska General Budget Form), in accordance with the cash basis of accounting as required by the Nebraska Auditor of Public Accounts (APA). We have performed compilation engagements 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 included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

Management is also responsible for the accompanying forecasted financial information of the District as of June 30, 2023 and for the year then ending included in the accompanying prescribed form (2022-2023 State of Nebraska General Form), including the related summary of significant assumptions in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). This financial forecast is presented on the cash basis of accounting as required by the APA, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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 examine or review the financial forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this financial forecast.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these 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 substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the District's forecasted cash position, cash receipts, and cash disbursements. Accordingly, the forecast is not designed for those who are not informed about such matters.

The forecasted and historical information included in the accompanying prescribed form is presented in accordance with the requirements of the APA, and is not intended to be a complete presentation of the District's assets and liabilities in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the District's management and the APA and is not intended to be and should not be used by anyone other than these specified parties.

ABE LLP

Lincoln, Nebraska  
August 30, 2022

Hickman Rural Fire Protection District

SELECTED DISCLOSURES

**NOTE A - BASIS OF ACCOUNTING**

The budget is prepared on the cash basis of accounting. Receipts and disbursements are reported when they result from cash transactions. Because state law requires that a district's annual budget be prepared on the cash basis of accounting, the budget adopted by the Hickman Rural Fire Protection District (District) is inconsistent with generally accepted accounting principles.

**NOTE B - SUMMARY OF SIGNIFICANT ASSUMPTIONS**

This financial forecast presents, to the best of management's knowledge and belief, the District's expected cash position, cash receipts, and cash disbursements for the forecast periods. Accordingly, the forecast reflects management's judgment as of August 30, 2022, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast and are not all-inclusive. 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.

The District's budget form has been prepared based on the following significant assumptions:

- Motor vehicle pro-rate has been estimated to be approximately 95-100% of the prior year's projected collections.
- Property tax will be requested at an estimated minimum amount necessary to purchase capital equipment and not unduly deplete necessary cash reserves as property taxes are the primary source of revenue for the District.
- Expenditures budgeted are based on known and estimated costs and prior years' experience.

See independent accountant's compilation report.

**2022-2023  
STATE OF NEBRASKA  
GENERAL BUDGET FORM**

**Hickman Rural Fire Protection District**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Lancaster County

This budget is for the Period July 1, 2022, through June 31, 2023

**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:

\$	196,000.08	Property Taxes for Non-Bond Purposes
\$	245,350.00	Principal and Interest on Bonds
\$	441,350.08	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of July 1, 2022

	2,575,000.00	Principal
	633,201.50	Interest
\$	3,208,201.50	<b>Total Bonded Indebtedness</b>

802,620,331	<b>Total General Fund Certified Valuation (All Counties)</b>
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*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

**County Clerk's Use ONLY**

**APA Contact Information**

Auditor of Public Accounts  
State Capitol, Suite 2303  
Lincoln, NE 68509

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

**Website:** [auditors.nebraska.gov](http://auditors.nebraska.gov)

**Questions - E-Mail:** [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)

**Budget Document To Be Used As Audit Waiver?**

My Subdivision has elected to use this Budget Document as the Audit Waiver.  
(If YES, Board Minutes **MUST** be Attached)

YES       NO

If YES, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2021 through June 30, 2022?

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, 2021 through June 30, 2022?

YES       NO

If YES, Please attach Trade Name Report.

**Submission Information**

**Budget Due by 9-30-2022**

**Submit budget to:**

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

Hickman Rural Fire Protection District in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2020 - 2021 (Column 1)	Actual/Estimated 2021 - 2022 (Column 2)	Adopted Budget 2022 - 2023 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Beginning Net Cash Balance	\$ 587,385.00	\$ 580,274.26	\$ 458,466.37
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 8,000.11	\$ 7,010.48	\$ 6,747.64
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	<b>\$ 595,385.11</b>	<b>\$ 587,284.74</b>	<b>\$ 465,214.01</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 403,140.48	\$ 374,238.74	\$ 432,696.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 1,060.04	\$ 1,013.70	\$ 1,050.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 14,438.37	\$ 15,082.30	\$ -
11	State Receipts: Property Tax Credit	\$ 17,623.55	\$ 19,368.30	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ 23.96	\$ 9.84	\$ -
14	Local Receipts: Other	\$ 247,921.67	\$ 237,590.82	\$ 37,000.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	<b>\$ 1,279,593.18</b>	<b>\$ 1,234,588.44</b>	<b>\$ 935,960.01</b>
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 190,577.43	\$ 177,175.70	\$ 205,560.00
20	Capital Improvements (Real Property/Improvements)	\$ 232,087.06	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 92,342.70	\$ 381,433.23	\$ 275,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 177,301.25	\$ 210,765.50	\$ 240,539.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	<b>\$ 692,308.44</b>	<b>\$ 769,374.43</b>	<b>\$ 721,099.00</b>
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	<b>\$ 587,284.74</b>	<b>\$ 465,214.01</b>	<b>\$ 214,861.01</b>
31	Cash Reserve Percentage			48%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 432,696.00
		County Treasurer's Commission at 2% of Line 6		\$ 8,654.08
		<b>Total Property Tax Requirement</b>		<b>\$ 441,350.08</b>

## Hickman Rural Fire Protection District in Lancaster County

### To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

		Property Tax Request
General Fund	\$	166,000.08
Sinking Fund	\$	30,000.00
Bond Fund	\$	245,350.00
_____ Fund		
<b>Total Tax Request</b>	<b>** \$</b>	<b>441,350.08</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: \_\_\_\_\_  
 \_\_\_\_\_  
 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	802,620,331
City/Village Valuation included in Township Valuation	_____
General Fund Tax Rate	0.020682
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	166,000.08

### 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	\$ 214,861.01
Remaining Cash Reserve	\$ 214,861.01
Remaining Cash Reserve %	48%

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>Doug Goering</b>
ADDRESS	<b>1500 Olive Creek Drive</b>
CITY & ZIP CODE	<b>Martell, 68404</b>
TELEPHONE	<b>402-423-8284</b>
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Stan Draper	Doug Goering	Anthony Jerina
TITLE / FIRM NAME	Chairperson	Treasuer	CPA/HBE LLP
TELEPHONE	402-499-1735	402-203-8285	402-261-9633
EMAIL ADDRESS	SDR9225248@aol.com	dtgoering@windstream.net	tjerina@hbecpa.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
- 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.

Hickman Rural Fire Protection District in Lancaster County

**2022-2023 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	441,350.08
Motor Vehicle Pro-Rate	(2)	\$	1,050.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2021-2022 Lid Exceptions, Line (10))		\$	- (5)
<b>LESS:</b> Amount Spent During 2021-2022		\$	- (6)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included as Restricted Funds ( <u>Cannot</u> be a Negative Number)	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	\$	<b>442,400.08</b>
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**Lid Exceptions**

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)		\$	- (10)
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )			
Agrees to Line (7).		\$	- (11)
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	245,350.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) ( <b>Fire Districts &amp; Hospital Districts Only</b> )	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$	21,000.00
Public Safety Communication Project - Statute 86-416 ( <b>Fire Districts Only</b> )	(16)		
Benefits Paid Under the Firefighter Cancer Benefits Act ( <b>Fire Districts &amp; Airport Authorities Only</b> )	(16a)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics ( <b>Public Airports Only</b> )	(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>	(21)	\$	<b>266,350.00</b>
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<b>TOTAL RESTRICTED FUNDS</b>			
<b>For Lid Computation (To Line 9 of the Lid Computation Form)</b>		\$	<b>176,050.08</b>
<i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>			

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



Hickman Rural Fire Protection District  
in  
Lancaster County

**LID COMPUTATION FORM FOR FISCAL YEAR 2022-2023**

**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 169,187.49  
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 Option 2 - (A)

Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) %  
Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)) -  
Option 2 - (C)

Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) = -  
Option 2 - (1)

**CURRENT YEAR ALLOWABLE INCREASES**

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

**2** ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% 2.37 %  
(3)

$$\frac{36,776,636.00}{2022 \text{ Growth per Assessor}} \div \frac{755,801,143.00}{2021 \text{ Valuation}} = \frac{4.87}{\text{Multiply times 100 To get \%}}$$

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

$$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{4}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\%}$$

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 %  
(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) 5.87 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 9,931.31  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 179,118.80  
(8)

Less: Restricted Funds from Lid Supporting Schedule 176,050.08  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 3,068.72  
(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.

Hickman Rural Fire Protection District in Lancaster County  
**2022-2023 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement	Amount Budgeted
Total - Must agree to Line 10 on Lid Support Page 4	<u>\$ -</u>