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 14, 2025

Elm Township Gage County
8704 W. Plum Road
DeWitt, NE 68415-

RE: Elm Township Gage County

Dear Board:

We have received and reviewed the audit waiver request for the Elm Township Gage County 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

Elm Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Gage 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:

$ 50,525.00	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 50,525.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

151,538,573	A7	**Total General Fund Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
SEP 25 2025
STATE OF NEBRASKA

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

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	61,624.61	B1	51,723.09	B29	81,244.32	B57
3	Investments	1,057.75	B2	1,079.63	B30	1,100.84	B58
4	County Treasurer's Balance	438.59	B3	196.00	B31	96.94	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**63,120.95**	B4	**52,998.72**	B32	**82,442.10**	B60
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	39,635.14	B5	42,411.05	B33	49,534.31	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	113.99	B7	121.44	B35	120.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	518.76	B9	442.35	B37	440.00	B65
11	State Receipts: Property Tax Credit	4,629.84	B10	6,290.02	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	22.14	B13	21.21	B41	20.00	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)	**108,040.82**	B16	**102,284.79**	B44	**132,556.41**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	33,479.22	B17	16,718.69	B45	50,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	21,562.88	B19	3,124.00	B47	58,000.00	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)	**55,042.10**	B27	**19,842.69**	B55	**108,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**52,998.72**	B28	**82,442.10**	B56	**24,556.41**	B83
31					Cash Reserve Percentage	49%	B84

PROPERTY TAX RECAP

Tax from Line 6	49,534.31	B85
County Treasurer's Commission at 2% of Line 6	990.69	B86
Total Property Tax Requirement	**50,525.00**	B87

Elm Township in Gage County

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

		Property Tax Request
General Fund	$	50,525.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	50,525.00

** 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	151,538,573
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.033341
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	50,525.00

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
Total Special Reserve Funds	-

Total Cash Reserve	$	24,556.41
Remaining Cash Reserve	$	24,556.41
Remaining Cash Reserve %		49%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Elm Township**
ADDRESS	**8704 W Plum Rd**
CITY & ZIP CODE	**DeWitt, 68415**
TELEPHONE	**402-304-4617**
WEBSITE	**n/a**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Josh Novotny	Larry Bergmeier	Kim Bryant, CPA
TITLE /FIRM NAME	Chairperson	Treasurer	Bryant & Associates, P.C.
TELEPHONE	402-304-4617	402-223-8632	402-423-0404
EMAIL ADDRESS	n/a	catberg@yahoo.com	kim.bryant@bryant-associates.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.

Elm Township in Gage County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	50,525.00	C1
(2)	Motor Vehicle Pro-Rate	120.00	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)**	**50,645.00**	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*	**50,645.00**	C24

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

Elm Township
in
Gage 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	49,217.59
		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)

373,775.00	/	125,952,233.00	=	0.30 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

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

3	/	3	=	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	1,722.62
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	50,940.21
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	50,645.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	295.21
		(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.

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}

BRYANT & ASSOCIATES
TINA GARLAND
TO: 115 N 25TH ST
BEATRICE NE 68310-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: GAGE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ELM TOWNSHIP	Township	373,775	151,538,573

** 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 PATRICIA MILLIGAN, GAGE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Patricia Milligan
(signature of county assessor)

August 18, 2025
(date)

CC: County Clerk, GAGE 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
7,370,470 Pers Prior
5,681,647 Pers Value
118,581,763 Real Prior
145,856,926 Real Value

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elm Township
IN
Gage County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 10th day of September 2025, at 7.00 o'clock PM at the residence of Larry Bergmeier 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	$	55,042.10
2024-2025 Actual/Estimated Disbursements & Transfers	$	19,842.69
2025-2026 Proposed Budget of Disbursements & Transfers	$	108,000.00
2025-2026 Necessary Cash Reserve	$	24,556.41
2025-2026 Total Resources Available	$	132,556.41
Total 2025-2026 Personal & Real Property Tax Requirement	$	50,525.00
Unused Budget Authority Created For Next Year	$	295.21

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	50,525.00
Personal and Real Property Tax Required for Bonds	$	-

Elm Township Annual meeting Held at Larry Bergmeier Home at 7:00 pm. Open meeting Rules were available. Balance of $56,730.70 at Beginning of meeting. Novotny made motion to approve Budget of $145,825.00. Bergmeier Seconded. All voted in favor. Bergmeier made motion to approve an additional 12% increase in funds subject to limitation. Burres Seconded All voted in favor. Burres made motion to Request an Audit waiver. Novotny seconded. All voted in favor. Board members Tom Novotny, Larry Bergmeier and Terry Burres were Present. No patrons were Present. Bergmeier made motion to raise Grader Operator wages to $22.00/hr. Novotny seconded All voted in favor. Plymouth Coop is our new fuel supplier.

Plymouth Coop fuel	ck # 2212	$884.83
Gary Bergmeier 23 hrs mowing use 28 hrs labor & Repair	2213	$1779.00
Ball Insurance Co. Insurance Pkg & Workcomp	2214	$5237.00
Bryant & Assoc. Budget Prep	2215	$650.00
Larry Bergmeier 20 hrs labor & 50 miles Annual & Reg. mtg.	2216	$775.00
Larry Bergmeier Grader Storage	2217	$200.00
Susan Bergmeier House Rent	2218	$50.00
Tom Novotny 24 hrs labor & 20 miles Annual & Reg meeting	2219	$1400.00
Terry Burres 10 hrs labor 40 miles Annual & Regular meeting	2220	$570.00
Lyle Probst 3 hrs labor	2221	$100.00

The Township has not received a Bill from the Beatrice Daily Sun.

Novotny made motion To Adjourn at 8:20 Bergmeier Seconded. All voted in favor.

Meeting held at Larry Bergmeier at 7:08 pm.

= 62,662.96 Starting Balance Tonight.

2-12-24	Beaver Daily Sun	Budget	2222	$127.95
1-4-24	Rothmans Excavating	Culverts	2223	880.00
1-30-25	Farmers Coop	Fuel	2224	576.00
3-26-25	Bryant & Assoc.	Tax Prep	2225	145.00
	Doug Schmidt	19½ Hrs Labor	2226	429.00
	Terry Buren	90 miles 7.5 Hrs & mtg	2227	245.00
	Josh Novotny	2 Hrs. mtg.	2228	90.00
	Larry Bergmeier	56 Hrs, 70 miles & mtg.	2229	1312.00

y.
cell

*** Proof of Publication ***

State of Nebraska)
Gage County) SS.

ELM TOWNSHIP
LARRY BERGMEIER
11272 W OSAGE RD
BEATRICE NE 68342

ORDER NUMBER 1262280

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Beatrice Daily Sun, a legal newspaper printed, published and having a general circulation in the County of Gage and State of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statues of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Clerk of the Beatrice Daily Sun

Signature Marie Silfer Date 9/12/25

Section: ROP
Category: ROP
PUBLISHED ON: 09/04/2025

TOTAL AD COST:	93.96
FILED ON:	9/12/2025

Subscribed in my presence and sworn to before me on

Sep 12, 20 25

L O Boone Notary Public

General Notary - State of Nebraska
UVA K. BOONE
My Comm. Exp. Jan. 31, 2029

9-10-2025

Elm Township Annual meeting held at Larry Bergmeier Home at 7:00 pm. Open meeting Acts were displayed. Check Balance $82,595.55 at Beginning. All members present. Novotny made motion to approve Budget. Burns seconded. All voted in favor. Bergmeier made motion to approve an additional 1% increase in the funds subject to limitation. Novotny seconded. All voted in favor. Burns made motion to request an Audit waiver. Bergmeier seconded. All voted in favor. Board members, Josh Novotny, Larry Bergmeier and Terrance Burns were present. There were no patrons.

5-29	Coop Fuel	2230	952.81
	Equipment Blades Grader Blades	31	3124.00
	VOID	32	
9-10	Beatrice Daily Sun Publishing	33	93.96
	Ball Insurance Insurance	34	5668.00
	Murphy Tractor Repairs	35	598.27
	Farmers Coop Fuel	36	1487.52
	Doug Schmidt 11½ Hr. Labor	37	253.00
	Susan Bergmeier House Rent	38	50.00
	Larry Bergmeier 184.5 Hrs, 129 miles Annual + Reg. Meeting	39	4473.50
	Terry Burns 12 Hrs, 90 miles Annual + Reg. meeting	40	659.00
	~~41 580.00~~		
	Josh Novotny 10 Hrs x 20 miles Annual + Reg. meeting	41	580.00
	Bryant & Assoc. Budget Prep	42	700.00

Novotny made motion to adjourn at 8:15 pm. Burns seconded. All voted in favor.

BRYANT & ASSOCIATES, P.C.

Certified Public Accountants

115 N. 25th St.
Beatrice, NE 68310
8045 Eiger Dr.
Lincoln, NE 68516

Telephone: (402) 223-3367
Fax: (402) 223-3665
E-mail:tina.garland@bryant-associates..com

To the Governing Board
Elm Township
c/o Josh Novotny
8704 W. Plum Rd.
Odell, NE 68415

The governing board is responsible for the accompanying historical statements of cash receipts and cash disbursements of Elm Township, Gage County, Nebraska for the years ended June 30, 2024 and 2025, included in the accompanying prescribed form. We have performed a financial preparation 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 accompanying historical 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 the governing board. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the historical statements included in the accompanying prescribed form.

We have also compiled the accompanying proposed budget information of Elm Township, Gage County, Nebraska for the year ending June 30, 2026, in the accompanying prescribed form, in accordance with attestation standards established by the American Institute of Certified Public Accounts.

A compilation of forecast budget information is limited to presenting in the form of a forecast prescribed by the State of Nebraska Auditor of Public Accounts information that is the representation of the governing board 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 governing board has elected to omit all of the disclosures and summary of significant accounting policies ordinarily included in historical and forecasted financial statements and as required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures and summary of significant forecast assumptions were included in the accompanying prescribed form, they might influence the user's conclusions about the historical and forecasted information. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The statements and proposed budget information 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.

We are not independent with respect to Elm Township.

Bryant & Associates, P.C
Certified Public Accountants

August 22, 2025