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 7, 2025

Grand Prairie Township Platte County
PO Box 1065
Columbus, NE 68602-1065

RE: Grand Prairie Township Platte County

Dear Board:

We have received and reviewed the audit waiver request for the Grand Prairie Township Platte 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

Grand Prairie Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Platte 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:

$ 63,527.64	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 63,527.64	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

251,277,103	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

Grand Prairie Township in Platte 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	30,610.04	B1	20,825.43	B29	52,489.82	B57
3	Investments	80,000.00	B2	83,447.08	B30	87,662.62	B58
4	County Treasurer's Balance	1,106.13	B3	133.78	B31	832.32	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**111,716.17**	B4	**104,406.29**	B32	**140,984.76**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	50,959.53	B5	50,657.59	B33	62,282.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	158.21	B7	160.67	B35	165.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	-	B9	205.88	B37	-	B65
11	State Receipts: Property Tax Credit	7,741.86	B10	10,025.84	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	4,077.27	B13	4,669.98	B41	4,700.00	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)	**174,653.04**	B16	**170,126.25**	B44	**208,131.76**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	70,246.75	B17	29,141.49	B45	30,890.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	165,000.00	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)	**70,246.75**	B27	**29,141.49**	B55	**195,890.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**104,406.29**	B28	**140,984.76**	B56	**12,241.76**	B83
31					Cash Reserve Percentage	40%	B84

PROPERTY TAX RECAP

Tax from Line 6	62,282.00	B85
County Treasurer's Commission at 2% of Line 6	1,245.64	B86
Total Property Tax Requirement	**63,527.64**	B87

Grand Prairie Township in Platte 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	$	63,527.64
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	63,527.64

** 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	251,277,103
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.025282
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	63,527.64

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

Cash Reserve Fund

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

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-

Total Cash Reserve	$	12,241.76
Remaining Cash Reserve	$	12,241.76
Remaining Cash Reserve %		40%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Grand Prairie Township**
ADDRESS	**PO Box 1065**
CITY & ZIP CODE	**Columbus, NE 68602-1065**
TELEPHONE	**402-563-3538**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Todd Hassebrook	Craig Rosendahl	Jordan Mueller, CPA
TITLE /FIRM NAME	Chairperson	Clerk	Mueller & Honcik, P.C.
TELEPHONE	402-910-8561	402-285-0041	402-563-3538
EMAIL ADDRESS			jmueller@nebcpa.com

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

[ ] Board Chairperson

[ ] Clerk / Treasurer / Superintendent / Other

[X] Preparer

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

Grand Prairie Township in Platte County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds			
(1)	Total Personal and Real Property Tax Requirements			63,527.64 C1
(2)	Motor Vehicle Pro-Rate			165.00 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)**			**63,692.64** 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*			**63,692.64** C24

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

Grand Prairie Township
in
Platte 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	61,562.01
		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)

5,302,230.00	/	228,290,974.00	=	2.32 %
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	2,154.67
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	63,716.68
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	63,692.64
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	24.04
		(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.

Grand Prairie Township in Platte County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
None	$ -

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Grand Prairie Township — SUBDIVISION NAME

Platte County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Grand Prairie Township	Platte County
SUBDIVISION NAME	COUNTY

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

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]

GRAND PRAIRIE TOWNSHIP
CRAIG ROSENDAHL, CLERK
TO: 19889 370 ST
COLUMBUS NE 68601

TAXABLE VALUE LOCATED IN THE COUNTY OF: PLATTE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
GRAND PRAIRIE TWP	Township	5,302,230	251,277,103

**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 **KARI URKOSKI**, **PLATTE** 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.

Kari S. Urkoski
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, **PLATTE** 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 | 12,631,216 Pers Prior | 238,259,758 Real Prior
11,919,833 Pers Value | 239,358,870 Real Value

8-18-2025 Annual Meeting Hassebrook Res
6:00 pm

All Board members present and operator
Motion made and seconded, passed to set budget at $63,527.64 (see below)
Motion made and seconded, passed to approve the additional 1% increase in restricted fund authority above the base limitation percent increase of 2.5%.
Motion made and seconded, passed to accept the budget documentation as the audit waiver
reg meeting followed
Bills payed, Loran ordered fuel, one set of Blades still knock in steering wheel no other issues, gravel was applied where ordered for
Craig Rosenlehl - Clerk
Todd Hassebrook - Treasurer
Mark Fittje - Chairman

Mtg adj
Clerk

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Grand Prairie Township
IN
Platte 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 18th day of August 2025, at 6:00 o'clock P.M. at Todd Hassebrook Residence at 25413 370th Street Platte Center, NE 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	$ 70,246.75
2024-2025 Actual/Estimated Disbursements & Transfers	$ 29,141.49
2025-2026 Proposed Budget of Disbursements & Transfers	$ 195,890.00
2025-2026 Necessary Cash Reserve	$ 12,241.76
2025-2026 Total Resources Available	$ 208,131.76
Total 2025-2026 Personal & Real Property Tax Requirement	$ 63,527.64
Unused Budget Authority Created For Next Year	$ 24.04
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 63,527.64
Personal and Real Property Tax Required for Bonds	$ -

Aug. 8, 2025 ZNEZ

Sample Budget Hearing Minutes

The Budget Hearing of Grand Prairie Township was held the 18th day of August, 2025, at Todd Hasselbrook Res.

Board Members:

Present	Absent
Mark E. Hjs	
Todd Hasselbrook	
Craig Rosendahl	

1% Increase in Restricted Funds Authority

A motion was made by Todd Hasselbrock and seconded by Mark E-Hje to increase the total restricted funds authority by an additional 1%.

3 Ayes 0 Nays Motion: Passed X Failed

Request for Audit Waiver

A motion was made by Todd Hasselbrock and seconded by Mark E-Hje to request an audit waiver for the fiscal year ended June 30, ~~2012.~~ 2026

3 Ayes 0 Nays Motion: Passed X Failed

Budget Approval

A motion was made by Mark E-Hje and seconded by Todd Hasselbrock to approve the 2025-2026 $63527.64 budget as proposed.

3 Ayes 0 Nays Motion: Passed X Failed

*** Proof of Publication ***

Newspaper: COLUMBUS TELEGRAM

STATE OF NEBRASKA)
County of Platte) SS.

GRAND PRAIRIE TOWNSHIP
MARK FITTJE
24427 385TH ST.
HUMPHREY NE 68642

ORDER NUMBER 1260403

Joe Volk, being duly sworn, deposes and says she/he is a Clerk of the Columbus Telegram, a legal newspaper printed and published daily Tuesday-Saturday in Platte County, State of Nebraska and of general circulation in Platte County; that said newspaper has a bona fide circulation published within said county for more than 52 successive weeks immediately prior to the first date of the published notice, and is produced in an office maintained at the place of publication.

This affidavit is a true and correct copy of notice which appeared in said newspaper. The notice was

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 08/08/2025

TOTAL AD COST:	42.14
FILED ON:	8/9/2025

Subscribed in my presence and sworn to before me this 8th day of August, 2025

Michelle L Greeley Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L. GREELEY
My Comm. Exp. June 7, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Grand Prairie Township
IN
Platte County, Nebraska

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Personal and Real Property Tax Required for Bonds	$ -

Aug. 8, 2025 ZNEZ

3-24-25 Hasselbrook Res.

All Board member Present + operator
Bills paid
Loan fixed skid shoes on plow was going to
maybe order gravel, filter ordered
Todd renewed CD's - 2 of them

Twp Clerk

5-19-25 Rosenbold Res

All Board members present and operator
Bills payed
County Replaced culvert on 400 st and fixed
few other washout Loan is ordering gravel
no issues with grader

TWP Clerk

7-28-25 F. Hij Res

All Board members, operator
Bills Payed, Gravel all ordered and delivered
Grader has rattle in steering wheel
$63529.00 is the proposed budget for 25-26
Budget meeting is set for Aug 18th 2025, 6:00pm
at Todd Hasselbrook Residence

Mtg Adj
TWP



MUELLER & HONCIK, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board Members
Grand Prairie Township
Platte Center, NE

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

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of the Grand Prairie Township for the year ending June 30, 2026 in accordance with the attestation standards established by the American Institute of Certified Public Accountants.

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

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

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

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

MUELLER & HONCIK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Other Matters

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

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

Mueller & Honcik, P.C.

Mueller & Honcik, P.C
Columbus, Nebraska
August 26th, 2025

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

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