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 18, 2025

Skip Barr, Chairperson
Liberty Township Gage County
51536 S. 162 Road
Liberty, NE 68381

Dear Chairperson Barr:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Liberty Township Gage County (Township) for the fiscal year ending 2025. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (Supp. 2025), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the Township.

The following information is intended to improve internal controls or result in other operational efficiencies.

Comments and Recommendations

1. Payment of Claims Prior to Board Approval

The APA obtained a copy of the June 2, 2025, meeting minutes for the Township Board (Board). Those minutes reflect the Board's approval of all Township expenditures between March 2025 and May 2025, meaning that these Township expenditures were not approved by the Board prior to payment.

Nebraska law requires the Board to approve all claims against the Township. In particular, Neb. Rev. Stat. § 23-255 (Reissue 2022) states the following, in relevant part:

> *All claims and charges against the town, duly audited and allowed by the town board, shall be paid by order so drawn.*

(Emphasis added.) Properly discharging the above statutory duties necessarily entails the Board's approval of all expenditures of Township funds prior to their actual disbursement.

As a public body, moreover, the Board is subject to the provisions of the Open Meetings Act, which is set out at Neb. Rev. Stat. §§ 84-1407 to 84-1414 (Reissue 2024; Supp. 2025). Per Neb. Rev. Stat. § 84-1413(1) (Reissue 2024) public bodies, including the Board, are required to "keep minutes of all meetings," showing, among other things, "the substance of all matters discussed."

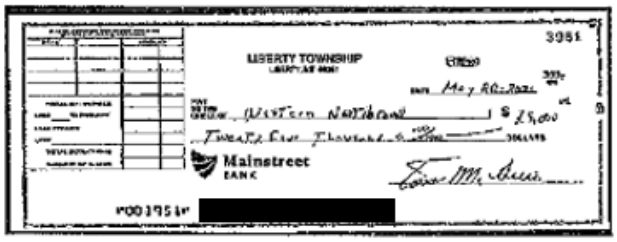
Furthermore, a good internal control plan and sound business practices require procedures to ensure that the Board approves all expenditures and business transactions of the Township prior to payment. Those same procedures should ensure also that the Board documents such approval in its meeting minutes, specifying the name of each payee, the exact amount of any disbursement, and the specific purpose of the payment.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

> We recommend the implementation of procedures to ensure the Board approves all expenditures of Township funds prior to payment, and such approval is documented adequately in the Board's meeting minutes.

2. Lack of Dual Signatures

The APA obtained the monthly statements for the Township's bank accounts from its fiscal year 2025 audit waiver request. From those statements, the APA noted that all Township checks written during the examination period contained only one signature. An example of such checks is shown below.



Check #3951 05/20/2025 $25,000.00

Nebraska law requires both the Clerk and the Chairperson of the Township Board (Board) to sign all checks approved by the Board. In particular, Neb. Rev. Stat. § 23-255 (Reissue 2022) states, in relevant part, the following:

> *The town clerk shall draw and sign all orders upon the town treasurer for all money to be disbursed by the township, and all warrants upon the county treasurer for money raised for town purposes, or apportioned to the town by the county or state, and present the same to the chairman of the board, to be countersigned by him, and no warrant shall be paid until so countersigned.*

(Emphasis added.) In addition, good internal controls and sound accounting practices require procedures to ensure that Township checks contain the statutorily required endorsements.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

> We recommend the Board implement procedures to require dual signatures, from both the Clerk and the Chairperson, on all Township checks, as required by law.

3. Expenditures in Excess of Budget

For the fiscal year ended June 30, 2025, actual expenditures exceeded the Township's adopted budget by $128,976. An amendment was filed with our office for these additional expenditures; however, the amendment was not completed until September 2025, months after the end of the fiscal year.

Neb. Rev. Stat. § 13-510 (Reissue 2022) states, in relevant part, the following:

> *No expenditure during any fiscal year or biennial period shall be made in excess of the amounts indicated in the adopted budget statement, except as authorized in section 13-511, or by state law. Any officer or officers of any governing body who obligates funds contrary to the provisions of this section shall be guilty of a Class V misdemeanor.*

Neb. Rev. Stat. § 13-511 (Reissue 2022) sets out the procedures for amending the adopted budget accordingly, which requires the amendment to be made on or before the end of the fiscal year.

When expenditures are made in excess of the amounts budgeted with no appropriation adjustments by the Township Board (Board) to address those excesses, the Township is noncompliant with State statute, further increasing the risk for loss and/or misuse of funds.

> We recommend the Board implement procedures for: 1) monitoring closely its budget status on an ongoing basis to avoid expenditures that exceed the amount budgeted; and 2) amending the budget within the fiscal year as required when such excess expenditures are unavoidable.

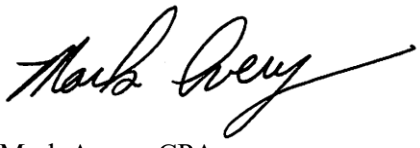
* * * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the Township's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the Township.

This communication is intended solely for the information and use of the Township and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen at 402-499-8702 or dakota.christensen@nebraska.gov**.

Sincerely,



Mark Avery, CPA
Assistant Deputy Auditor

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Liberty 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:

$	41,609.35	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	41,609.35	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

104,546,103	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

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	31,117.71	B1	26,613.29	B29	18,536.51	B57
3	Investments	20,201.64	B2	31,071.93	B30	-	B58
4	County Treasurer's Balance	839.93	B3	78.18	B31	369.80	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**52,159.28**	B4	**57,763.40**	B32	**18,906.31**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	34,551.92	B5	33,435.07	B33	40,793.48	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	102.34	B7	99.68	B35	125.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	306.47	B9	319.96	B37	350.00	B65
11	State Receipts: Property Tax Credit	3,338.16	B10	4,268.78	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	11.26	B12	11.26	B40	15.00	B67
14	Local Receipts: Other	1,147.23	B13	126,984.59	B41	300,000.00	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)	**91,616.66**	B16	**222,882.74**	B44	**360,189.79**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	33,853.26	B17	21,418.83	B45	50,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	2,383.08	B46	45,000.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	155,174.52	B47	200,000.00	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	25,000.00	B51	50,000.00	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)	**33,853.26**	B27	**203,976.43**	B55	**345,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**57,763.40**	B28	**18,906.31**	B56	**15,189.79**	B83
31					Cash Reserve Percentage	15%	B84

PROPERTY TAX RECAP

Tax from Line 6	40,793.48	B85
County Treasurer's Commission at 2% of Line 6	815.87	B86
Total Property Tax Requirement	**41,609.35**	B87

Liberty 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	$	41,609.35
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	41,609.35

** 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	104,546,103
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.039800
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	41,609.35

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	$ 15,189.79
Remaining Cash Reserve	$ 15,189.79
Remaining Cash Reserve %	15%

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Skip Barr**
ADDRESS	**51536 S 162 Road**
CITY & ZIP CODE	**Liberty NE 68381**
TELEPHONE	**402-228-6075**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Skip Barr	Tom McGuire	Colt Feighner
TITLE /FIRM NAME	Chairperson	Treasurer	CPA / Schulz & Associates, PC
TELEPHONE	402-228-6075	402-520-0900	402-223-3598
EMAIL ADDRESS	circleb81@gmail.com		cfeighner@schulzcpas.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.

Liberty Township in Gage County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			41,609.35	C1
(2)	Motor Vehicle Pro-Rate			125.00	C2
(3)	In-Lieu of Tax Payments			15.00	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)**			**41,749.35**	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*	**41,749.35**	C24

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

Liberty 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	40,360.01
		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)

902,435.00	/	78,971,116.00	=	1.14 %
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	1,412.60
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	41,772.61
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	41,749.35
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	23.26
		(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.

Liberty Township in Gage County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

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}

Schulz & Associates

TO:

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
LIBERTY TOWNSHIP	Township	902,435	104,546,103

**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 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)

Seal

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

2,649,642 Pers Prior
2,523,400 Pers Value

76,321,474 Real Prior
102,022,703 Real Value

*** Proof of Publication ***

State of Nebraska)
Gage County) SS.

SCHULZ & ASSOCIATES
STACY CHURCH
106 EASTSIDE BLVD
BEATRICE NE 68310

ORDER NUMBER 1262082

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 [signature] Date 9/19/25

Section: CLASSIFIED Legal
Category: ROP
PUBLISHED ON: 08/30/2025

TOTAL AD COST:	121.87
FILED ON:	9/19/2025

Subscribed in my presence and sworn to before me on

Sep 19, 2025

[signature] Notary Public

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

ASKING ERIC

Lake house owners get no thanks from son's friends

Dear Eric: Perhaps my problem stems from the fact that I am a mid-80s mom? A couple of years ago, our very responsible son asked if he could invite about 10 friends to our large lakeside cabin during our absence. There is plenty of room for all to sleep, a big kitchen and boats and a nice lake for all to enjoy. We said fine.



R. ERIC THOMAS

Married and single people came. Ages ranged from a very young baby through people in their 50s. When my husband and I returned, there was no thank-you of any sort from anyone. I was offended.

My much-adored son says that my reaction is simply because of a generational difference: No one from his generation offers thanks for that sort of thing, and no one expects it. Is he right? If so, I am once again VERY disappointed. He wants to invite some of those people again soon. I'm not enthused. Am I too self-centered? — *Lake-ert for Granted*

Dear Grauted: Wow! I don't know who your son has been talking to or what his world looks like, but the words "thank you" have not been stricken from the English language.

Moreover, no matter what a generation is or is not doing, he's perfectly capable of expressing thanks.

The offer of the house is very generous, and one would think that not only would your son feel motivated to express his gratitude, but his other guests would, too. How hard is it to leave a card on the counter or send a gift basket after the fact.

Circle back to the conversation you had with your son. He may have thought he was educating you on his generation, but what you failed to note was that you were expressing an expectation, an unmet need. What he should have said was "I'm sorry. I didn't realize what you needed to feel appreciated. I do appreciate it. Thank you."

Dear Eric: I was married to my best friend for several years. He was truly a family man. There was nothing he wouldn't do to help his family or friends.

Unfortunately, he was killed suddenly and tragically. Now his family has nothing to do with me or my child.

I find this very hurtful because we hosted most of the holidays, birthday parties and cookouts.

I have tried reaching out numerous times. I have left messages requesting a call back. They have been ignored. I was going through cancer treatments traveling into Boston five days a week for a couple of months.

Can you advise me what I should do? Should I just give up and not try contacting them? — *So Sad Sister-In-Law*

Dear Sister-In-Law: I'm very sorry for the loss of your husband and for the way you're being treated. There's no excuse for it. Grief does make people do uncharacteristic things, and that can be hurtful to those who need care and compassion the most.

This is a time that family should be drawing together. I can't say why they're behaving this way. Generously, I might think that their grief is too overwhelming and too complex for them to be there for you. But they need to do more than ghosting you, even if all they can do is tell you, "This is too painful right now; I need some space."

While you navigate this difficult period, on top of your cancer treatments, it's important for you to prioritize your needs and care. Some reconnecting with your husband's family may be possible in the future, but right now you should focus on and seek out those friends and other family members who are there for you unequivocally, who can anticipate what you need and who can make space for you to process your feelings. For now, put the other family to the side for the moment. They can't help you and right now they're just hurting you more.

Dear Eric: "Left Out Sister" complains that her sister didn't share the proceeds from the sale of their father's house fairly. But Left Out Sister says she went along with it when the sister "asked me if I minded," leaving two stepsiblings out of the split, contrary to their father's expressed wishes that the proceeds be split four ways.

Left Out Sister was naïve to think that the sister would be fair and honorable in dealing with her, when she had been less than fair and honorable in dealing with the stepsiblings.

This episode shows why people should meet with a professional (who is not a party at interest) to clarify estate distribution wishes. — *Fair Is Fair*

Dear Fair: A very good point. Estate should not be done with handshake deals and everything should be verifiable. Estate lawyers are very good at helping families make these arrangements clearly and fairly.

Send questions to R. Eric Thomas at ericpaskingeric.com.

TODAY IN HISTORY

On this date

In 1916, on his fourth attempt, explorer Ernest Shackelton successfully returned to Elephant Island in Antarctica to rescue 22 of his stranded crew members, who had survived on the barren island for 4½ months after the sinking of their ship, the Endurance.

In 1941, during World War II, German forces approaching Leningrad cut off the remaining rail line out of the city.

In 1945, U.S. Gen. Douglas MacArthur arrived in Japan to set up Allied occupation headquarters.

In 1963, the "Hot Line" communications link between Washington and Moscow went into operation.

In 1967, the Senate confirmed the appointment of Thurgood Marshall as the first Black justice on the U.S. Supreme Court.

In 2005, a day after Hurricane Katrina hit, floods covered 80 percent of New Orleans. Looting continued to spread and rescuers in helicopters and boats picked up hundreds of stranded people.

In 2021, the United States completed its withdrawal from Afghanistan, ending America's longest war with the Taliban back in power, as Air Force transport planes carried a remaining contingent of troops from Kabul airport. After watching the last U.S. planes disappear into the sky over Afghanistan, Taliban fighters fired their guns into the air, celebrating victory after a 20-year insurgency.

— Associated Press

ROYAL STARS | GEORGIA NICOLS

Happy Birthday for Saturday, Aug. 30, 2025:

You are ambitious, perceptive and curious. You have analytical powers and are a talented organizer. This is a slower paced year. It's OK to rest.

The stars show the kind of day you'll have: 5-Dynamic; 4-Positive; 3-Average; 2-So-so; 1-Difficult.

ARIES (March 21-April 19)

★★★★★ Your sense of adventure is aroused today, which is why you want a change of scenery. Try to do something different to kick things up a notch. Tonight: Test new waters.

TAURUS (April 20-May 20)

★★★★ Everything is aligned today for you to get the financial or practical support you need from a bank or another source so that you can benefit your home and family. Tonight: Check your finances.

GEMINI (May 21-June 20)

★★★★ This is a wonderful, popular day! Enjoy schmoozing with partners, spouses and close friends. Even relations with the public will be positive. Tonight: Cooperate with others.

CANCER (June 21-July 22)

★★★★ You will have the financial ability to do what you want today with respect to your job, your health or a pet. People see you as reliable, and also as being a sympathetic person. Tonight: Get organized.

LEO (July 23-Aug. 23)

★★★★★ Accept invitations to socialize. This is a fun-loving day! Sports events, playful activities with kids plus checking out the arts and the entertainment world. Tonight: Fun and romance!

VIRGO (Aug. 23-Sept. 22)

★★★★ You're still empowered with the sun in your sign. However, because today's moon is at the bottom of your chart, you might want to chill out and enjoy privacy. Tonight: Enjoy private times.

LIBRA (Sept. 23-Oct. 22)

★★★★ This is a popular day! You have lots of energy to socialize, which is a good thing, because people want to see you. Tonight: Lively conversations!

SCORPIO (Oct. 23-Nov. 21)

★★★★ Financial negotiations and dealings with banks and financial institutions will be positive today. Tonight: Check your belongings.

SAGITTARIUS (Nov. 22-Dec. 21)

★★★★★ This is a marvelous day for you! Grab every chance to travel or do something to explore the world around you. Tonight: You win!

CAPRICORN (Dec. 22-Jan. 19)

★★★★ You have strong energy because fiery Mars is high in your chart. Meanwhile, the sun is urging you to seek out adventure and travel. Tonight: Privacy.

AQUARIUS (Jan. 20-Feb. 18)

★★★★ It's a popular day! Reach out to others. You'll enjoy socializing and others will be glad to see you. A platonic friendship could turn romantic today. Tonight: Friendships.

PISCES (Feb. 19-March 20)

★★★★ You're high-viz today, which means people notice you more than usual. Don't hesitate to set things in motion that will benefit your job or finances. Tonight: You're admired.

— King Features Syndicate

More shrimp recalled



Labels of Kroger Mercado cooked medium peeled tail-off shrimp recalled by AquaStar USA Corp. of Seattle.

U.S. FOOD AND DRUG ADMINISTRATION

JOSEE ALECCIA
Associated Press

More companies recalled tens of thousands of packages of imported shrimp sold at Walmart, Kroger and other U.S. stores because they may contain radioactive contamination, according to federal notices.

AquaStar USA Corp. of Seattle recalled more than 26,000 packages of refrigerated cocktail shrimp sold at Walmart stores in 27 states between July 31 and Aug. 16. The company also recalled about 18,000 bags of Kroger-branded cooked, medium peeled, tail-off shrimp sold at stores in 17 states between July 24 and Aug. 11.

At the same time, H&N Group Inc., a wholesale seafood distributor in Vernon, California, recalled more than 17,000 cases of frozen shrimp sold to grocery stores on the East Coast, according to a notice from the U.S. Food and Drug Administration. That recall began on Aug. 12.

The products were pulled because they may be contaminated with Cesium-137, a radioactive isotope that is a byproduct of nuclear reactions. The risk appears to be small, but the shrimp could pose a "potential health concern" for people exposed to low levels of Cesium-137 over time, FDA officials said.

The FDA issued a safety alert this month warning consumers not to eat certain frozen shrimp imported from PT. Bahari Makmur Sejati, an Indonesian company doing business as BMS Foods. Cesium-137 was detected in shipping containers from the company sent to U.S. ports and in a sample of frozen breaded shrimp.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Riverside 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 8th day of September 2025, at 7:00 o'clock P.M. at the Riverside Township Hall for the purpose of hearing support, opposition, criticisms, suggestions or objections of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	$35,264.83
2025-2026 Actual/Estimated Disbursements & Transfers	$36,204.84
2026-2027 Proposed Budget of Disbursements & Transfers	$49,000.00
2026-2027 Necessary Cash Reserve	$19,053.08
2026-2027 Total Resources Available	$100,257.92
Total 2026-2027 Personal & Real Property Tax Requirement	$81,204.84
Unused Budget Authority Created for Next Year	$52.92

Breakdown of Property Tax

Personal and Real Property Tax Required for Non-Bond Purposes	$81,204.84
Personal and Real Property Tax Required for Bonds	

100,000 of 100,000

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Liberty 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 8th day of September 2025, at 7:00 o'clock P.M. at Barneston Community Center for the purpose of hearing support, opposition, criticisms, suggestions or objections of taxpayers relating to the following proposed budget. The budget detail is available in the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$33,050.20
2024-2025 Actual/Estimated Disbursements & Transfers	$253,870.43
2025-2026 Proposed Budget of Disbursements & Transfers	$115,000.00
2025-2026 Necessary Cash Reserve	$15,798.78
2025-2026 Total Resources Available	$320,168.78
Total 2025-2026 Personal & Real Property Tax Requirement	$41,000.35
Unused Budget Authority Created for Next Year	$53.20

Breakdown of Property Tax

Personal and Real Property Tax Required for Non-Bond Purposes	$41,000.35
Personal and Real Property Tax Required for Bonds	

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NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Grant 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 8th day of September 2025, at 7:00 o'clock P.M. at Grant Township Hall for the purpose of hearing support, opposition, criticisms, suggestions or objections of taxpayers relating to the following proposed budget. The budget detail is available in the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$ 47,818.61
2024-2025 Actual/Estimated Disbursements & Transfers	$ 29,517.82
2025-2026 Proposed Budget of Disbursements & Transfers	$ 53,000.00
2025-2026 Necessary Cash Reserve	$ 27,615.03
2025-2026 Total Resources Available	$ 110,133.03
Total 2025-2026 Personal & Real Property Tax Requirement	$ 39,518.14
Unused Budget Authority Created for Next Year	$ 0

Breakdown of Property Tax

Personal and Real Property Tax Request for Non-Bond Purposes	$ 39,518.14
Personal and Real Property Tax Request for Bonds	$ 0

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NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Adams Rural Fire District
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 9th day of September 2025, at 8:00 o'clock P.M. at Adams Café for the purpose of hearing support, opposition, criticisms, suggestions or objections 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	$ 33,412.23
2024-2025 Actual/Estimated Disbursements & Transfers	$ 42,000.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 67,000.00
2025-2026 Necessary Cash Reserve	$ 13,000.00
2025-2026 Total Resources Available	$ 97,000.00
Total 2025-2026 Personal & Real Property Tax Requirement	$ 97,000.00
Unused Budget Authority Created for Next Year	$ 60,728.00

Breakdown of Property Tax

Personal and Real Property Tax Required for Non-Bond Purposes	$ 97,000.00
Personal and Real Property Tax Required for Bonds	$ -

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Village of Wood River
in
Hall County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

	2024	2025	Change
Operating Budget	$ 1,000,000	$ 1,000,000	0%
Property Tax Request	$ 97,000	$ 97,000	0%
Surplus	$ 60,000	$ 60,000	0%
Levy	$ 0.1000	$ 0.1000	0%
Valuation of Property	$ 97,000,000	$ 97,000,000	0%

100,000 of 100,000

Village of Liberty
in
Gage County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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 8th day of September 2025, at 7:00 o'clock P.M. at Village Hall for the purpose of hearing support, opposition, criticisms, suggestions or objections 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	$ 12,007.00
2024-2025 Actual/Estimated Disbursements & Transfers	$ 15,152.86
2025-2026 Proposed Budget of Disbursements & Transfers	$ 124,000.00
2025-2026 Necessary Cash Reserve	$ 18,176.95
2025-2026 Total Resources Available	$ 152,177.95
Total 2025-2026 Personal & Real Property Tax Requirement	$ 7,684.91
Unused Budget Authority Created for Next Year	$

Breakdown of Property Tax

Personal and Real Property Tax Required for Non-Bond Purposes	$ 7,684.91
Personal and Real Property Tax Required for Bonds	$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of September 2025, at 7:00 o'clock P.M. at Village Hall for the purpose of hearing support, opposition, criticisms, suggestions or objections of all taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	124,000.00	124,000.00	0%
Property Tax Request	$ 7,684.91	$ 7,684.91	0%
Valuation	$ 15,152,000	$ 15,152,000	0%
Tax Rate	0.050691	0.050691	0%

Tax Rate Either Tax Request and/or Change Valuation 0.050691 100,000 of 100,000

SCHULZ & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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To the Governing Board
Liberty Township
Liberty, Nebraska

The governing board is responsible for the accompanying budget form for the Liberty Township, which comprises the historical information – cash basis for the years ended June 30, 2024 and 2025 and the budgeted information – cash basis for the year ending June 30, 2026 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the 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 accompanying prescribed form.

A compilation of forecasted budget information is limited to presenting in the form prescribed by the 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 the accompanying information referred to above and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted information or underlying 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, in accordance with the policies established by the Nebraska Auditor of Public Accounts, to omit the summary of significant accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about Liberty Township's budgeted information for the forecasted year ending June 30, 2026. Accordingly, this forecast is not designed for those who are not informed about such matters.

The information included in the accompanying budget form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts and is not intended to be a complete presentation of Liberty Township's assets and liabilities.

Schulz & Associates

Schulz & Associates, P.C.
Certified Public Accountants
August 26, 2025

BUDGET HEARING MINUTES

The Budget Hearing of Liberty Township was held on the 8th day of September, 2025, at 7:30 p.m. at the Barneston Fire Hall, Barneston, Nebraska. Notice of the budget hearing was published in the Beatrice Daily Sun newspaper on the 25th day of August, 2025.

Board Members:

Present: Skip Barr, Marc Hroch, Tom McGuire
Absent: None

Others present:
___None_____
_____
_____
_____

The Budget hearing was opened at __7:30 p.m. Three copies of the proposed budget statement were available to the public.

__Marc Hroch_____, 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 _Tom McGuire_ and seconded by _Marc Hroch___ to close the budget hearing.

_____3_____ Ayes _____0_____ Nays

The budget hearing was closed at _____7:45__p.m.

There being no further business, a motion was made by __Skip Barr__ and seconded by ___Marc Hroch___ to adjourn the budget hearing.

_____3_____ Ayes ____0_____Nays Motion: Passed ___X_____
Failed _____

____*Marc Hroch*_____
Marc Hroch, Township Clerk

BUDGET MEETING MINUTES

The Meeting Liberty Township was held on the _8th_ day of __September_, 2025, at the Barneston Fire Hall, Barneston, NE. The Budget Hearing was held prior to this meeting on the _8th_ day of _September_, 2025_, at 7:30 P.M., Barneston Fire Hall, Barneston, NE.

Notice of this meeting was published in the Beatrice Daily Sun Newspaper on the 25th day of _August_, 2025.

Board Members:

Present:	Skip Barr, Marc Hroch, Tom McGuire
Absent:	None

Request for Audit Waiver

A motion was made by Marc Hroch and seconded by Tom McGuire to request an audit waiver for the fiscal year ended June 30, 2025.

_____3_____ Ayes ____0_____Nays Motion: Passed __X_____
Failed _____

Budget Approval

A motion was made to approve an amended budget for 2024-2025 to cover unexpected Road Grader replacement by Marc Hroch and seconded by Skip Barr.

____3_____ Ayes _____0_____Nays Motion: Passed ___X_____
Failed _____

A motion was made by _Skip Barr__ and seconded by --_Marc Hroch_ to approve the __2025-2026____budget of _$41,609.35__ including a 1% increase was proposed.

____3_____ Ayes _____0_____Nays Motion: Passed ___X_____
Failed _____

Adjournment

There being no further business, a motion was made by _Skip Barr_ and seconded by __Marc Hroch__ to adjourn the meeting.

_____3_____ Ayes ____0_____Nays Motion: Passed ___0_____

MINUTES OF THE June 2, 2025 MEETING

OF THE LIBERTY TOWNSHIP BOARD

The meeting was called to order at 8:50 .m. by Chairman, Skip Barr. Present also were Township Clerk, Marc Hroch, and Township Treasurer, Tom Maguire. Notice of Meeting was posted at the following three locations:

FARMERS COOPERATIVE - BARNESTON BRANCH
BARNESTON FIRE HALL
BARNESTON CITY HALL

Tom Maguire moved to approve the minutes of the April 7, 2025 meeting; seconded by Skip Barr. Motion approved.

Treasurer's Report of the April 7, 2025 meeting given.

~~Marc Hroch~~ Skip Barr moved to approve the following claims:

March Treasures Report
April Treasures Report
May Treasures Report

Seconded by: Marc Hroch. Motion approved.

OLD BUSINESS:

We talked about moving our Budget to a Fairbury buisness of Schaltz and Associates. Also Tom M. sugested Shelby Maguire and Skip is waiting on a call from (Schultz)

NEW BUSINESS:

- O'neils Insurance: Discussed our late charge of $1800. Tom's been talking to a Tom Cass from O'neils and he suggested to not pay it and he would research it.
- We need to put in for 4 miles of Gravel for fall delivery (2025)
- Don Hunting, Max Larson, Singleton trees on Sage.

There being no further business before the Board, Tom Maguire moved to adjourn the meeting; Skip Barr seconded. Motion approved. Meeting adjourned.

Marc Hroch
Township Clerk

Liberty Township

Approval of Treasurer Report For March April, May 2025

		Beginning Balance 28,054.06
3-4-25	~~Farmers Coop~~ Liberty Repair windshield	- 356.86
3-4-25	Murphy Tractor window	- 990.01
3-8-25	Farmer's Coop - Fuel	- 508.68
3-17-25	Deposit - C.D.'s	+ 21,855.28
3-21-25	Deposit (county Tax)	+ 774.59
3-24-25	-Deposit (Loan) For a Road Grader Western National Bank	+ 125,000
3-25-25	Murphy Tractor 2014 Roadgrader	- 150,000
3-31-25	Skip Barr Snow Removal	- 510
4-7-25	Skip Barr snow Removal	- 505
4-21-25	Murphy Tractor Repairs on old Grader	- 4,184.51
4-23-25	Larry Carr Roadwork	- 294.00
5-1-25	Larry Carr Roadwork	- 284.00
5-12-2025	Farmer's Coop Fuel	- 47.13
5-20-25	Deposit countyTax Rev	+ 11,759.69
5-20-25	Western National Pd on Loan	- 25,000
5-30-25	Larry Carr	- 295
	Ending Balance	5,502.77

Report Approved 6-2-25 by All 3 Board Members