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

Walker Township Platte County
48673 State Hwy 91
Lindsay, NE 68644-5027

RE: Walker Township Platte County

Dear Board:

We have received and reviewed the audit waiver request for the Walker 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

WALKER TOWNSHIP

TO THE COUNTY BOARD AND COUNTY CLERK OF
PLATTE County

This budget is for the Period JULY 1, through JUNE 30

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:

$ 89,050.08	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 89,050.08	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1

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

315,491,582	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

SEE SUMMARY OF
SIGNIFICANT ASSUMPTIONS AND
ACCOUNTANTS' REPORT

WALKER 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	154,155.00	B1	130,989.04	B29	120,399.12	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	44.00	B3	163.22	B31	243.85	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**154,199.00**	B4	**131,152.26**	B32	**120,642.97**	B60
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	71,710.98	B5	71,290.00	B33	87,304.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	221.58	B7	225.00	B35	350.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	227.20	B9	348.00	B37	1,000.00	B65
11	State Receipts: Property Tax Credit	9,785.72	B10	12,815.00	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	-	B12	-	B40	-	B67
14	Local Receipts: Other	-	B13	-	B41	-	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)	**236,144.48**	B16	**215,830.26**	B44	**209,296.97**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	54,633.16	B17	45,187.29	B45	125,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	50,359.06	B19	50,000.00	B47	78,000.00	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)	**104,992.22**	B27	**95,187.29**	B55	**203,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**131,152.26**	B28	**120,642.97**	B56	**6,296.97**	B83
31					Cash Reserve Percentage	5%	B84

PROPERTY TAX RECAP

Tax from Line 6	87,304.00	B85
County Treasurer's Commission at 2% of Line 6	1,746.08	B86
Total Property Tax Requirement	**89,050.08**	B87

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

WALKER 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	$	89,050.08
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	89,050.08

** 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	315,491,582
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.028226
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	89,050.08

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	$ 6,296.97
Remaining Cash Reserve	$ 6,296.97
Remaining Cash Reserve %	5%

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**WALKER TOWNSHIP**
ADDRESS	**48673 STATE HWY 91**
CITY & ZIP CODE	**LINDSAY, NE 68644-5027**
TELEPHONE	**402-447-6403**
WEBSITE	**N/A**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	KENNETH NELSON	STEVE BACKES	LAURIE BARDSLEY
TITLE /FIRM NAME	Chairperson	CLERK/SECRETARY	PEKNY & ASSOCIATES CPAS, PC
TELEPHONE	402-447-2273	402-447-6403	402-564-7138
EMAIL ADDRESS	NOT APPLICABLE	NOT APPLICABLE	LAURIEB@PEKNYCPA.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.

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

WALKER TOWNSHIP in PLATTE County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	89,050.08	C1
(2)	Motor Vehicle Pro-Rate	350.00	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)**	**89,400.08**	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*	**89,400.08**	C24

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

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

WALKER 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	86,388.90
		Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form	D2	-
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	- %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	-
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	-
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % — (3)

1,596,446.00	/	288,868,209.00	=	0.55 %
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	3,023.61
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	89,412.51
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	89,400.08
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	12.43
		(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

WALKER TOWNSHIP in PLATTE County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
NONE BUDGETED	

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

SEE SUMMARY OF
SIGNIFICANT ASSUMPTIONS AND
ACCOUNTANTS' REPORT

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

(format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.)

TAX YEAR 2025

(certification required on or before August 20th, of each year)

TO: WALKER TOWNSHIP
%STEVE BACKES,CLERK
48673 STATE HWY 91
LINDSAY NE 68644

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
WALKER TWP	Township	1,596,446	315,491,582

* *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
10,395,482 Pers Prior
10,585,778 Pers Value
278,472,727 Real Prior
304,905,804 Real Value

The Walker Township Brd met at 8:00 P.M. on 9-10-25 for the annual budget meeting. Ken Nelson, Tyson Jorgenson and Steve Backes present. Chairman Nelson called the meeting to order at 8:03 P.M. The 2025/2026 budget was discussed, then approved. Tyson moved that we accept the 1% additional increase in restricted funds authority, the budget and audit waiver, $89,050.00 seconded by Steve motion carried. Tyson, Ken and Steve voting aye. Tyson moved to adjourn at 8:51 P.M. seconded by Steve motion carried.

Steve Backes
Township Clerk

RESOLUTION REQUESTING
A PRELIMINARY LEVY ALLOCATION
FROM COUNTY BOARD

RESOLUTION NO. 1

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation to the county board; and

WHEREAS, the Platte County Board is the levy authority for the Walker Township;

NOW, THEREFORE BE IT RESOLVED that the following is said Board's tax request for budget year 2025-2026:

FUND	TAX REQUEST
General Fund	$89,400.00
TOTAL	$89,400.00

Motion by Tyson Jorgensen to adopt Resolution No. 1. Seconded by Dave Backes.

Voting yes were: Ken Nelson, Tyson Jorgensen + Dave Backes

Voting no were: —

Motion carried.

Dated this 30th day of July, 2025.

Kenneth Nelson
Board Chairperson

*** Proof of Publication ***

Newspaper: COLUMBUS TELEGRAM

STATE OF NEBRASKA)
County of Platte) SS.

WALKER TOWNSHIP
STEVE BACKES
48673 STATE HWY. 91
LINDSAY NE 68644

ORDER NUMBER : 1262269

Sara Volcek, 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: 09/05/2025

TOTAL AD COST:	32.30
FILED ON:	9/11/2025

Subscribed in my presence and sworn to before me this 11th day of Sept, 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

WALKER 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 10 day of SEPTEMBER 2025, at 8:00 o'clock PM at LOOKING GLASS METHODIST CHURCH 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	$ 104,992.22
2024-2025 Actual/Estimated Disbursements & Transfers	$ 95,187.29
2025-2026 Proposed Budget of Disbursements & Transfers	$ 203,000.00
2025-2026 Necessary Cash Reserve	$ 6,296.97
2025-2026 Total Resources Available	$ 209,296.97
Total 2025-2026 Personal & Real Property Tax Requirement	$ 89,050.08
Unused Budget Authority Created For Next Year	$ 12.43
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 89,050.08
Personal and Real Property Tax Required for Bonds	$ -

September 5, 2025 ZNEZ

Column

OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **The Columbus Telegram** on the dates indicated below. If changes are needed, please contact us prior to deadline at help@column.us

Notice ID: zQgk31GBPy9IXJTEVt0x | **Proof Updated: Jul. 18, 2025 at 11:06am CDT**
Notice Name: NOTICE OF SPECIAL MEETING | Publisher ID: COL-NE-800947

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER

Laurie Bardsley
laurieb@peknycpa.com
(402) 564-7138

FILING FOR

The Columbus Telegram

Columns Wide: 1

Ad Class: Legals

07/24/2025: General Legal Notice	9.87
Total	**$9.87**

NOTICE OF SPECIAL MEETING TO REQUEST PRELIMINARY LEVY ALLOCATION
Walker Township in Platte County, NE

Public notice is hereby given, in compliance with the provisions of State Statue Section(s) 77-3443, that the governing body will meet on the 30th day of July, 2025, at 7:00 o'clock p.m., at the Looking Glass United Methodist Church for the purpose of approving the resolution requesting a preliminary levy allocation from the county board.

Steve Backes
July 24, 2025
COL-NE-800947 ZNEZ

The Walker Township Brd met at 7:00 PM on 3-12-25 Chairman Nelson called the mtg to order at 7:01 PM with Tyson Jorgensen, Steve Backus and Ken Nelson present. the minutes from the previous mtg were presented and then discussed, Tyson moved to accept the minutes as read 2nd by Steve motion carried. The Treas report was presented with $78,046.93 in checking and $63,871.94 in CD Steve moved to accept the Treas. report 2nd by Tyson motion carried. All claims were presented and discussed Steve moved to pay all the claims 2nd by Ken motion carried. Old bus; Ken was going to check with Tone about liability concerns with the basins that Tony Hegemann dug out. Roads are in good shape, Steve moved to adj at 8:02 P.M. 2nd by Ken motion carried next meeting 4-9-25 at 7:00 PM

Steve Backus
Twnshp Clerk

WALKER TOWNSHIP
PLATTE COUNTY
LINDSAY, NEBRASKA

FY 2025-2026 BUDGET

To the Board of the Walker Township
Lindsay, Nebraska

Management is responsible for the accompanying financial forecast of the Walker Township, which comprises the Nebraska General Budget Form – cash basis as of June 30, 2026 included in the accompanying prescribed form, and the related summary of significant forecast assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management also is responsible for the accompanying historical prescribed form of the Walker Township, which comprise the Nebraska General Budget Form – cash basis as of June 30, 2025 & 2024, prescribed in accordance with the requirements of the Nebraska Auditor of Public Accounts and the cash basis of accounting.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the Nebraska General Budget Form – cash basis of the Walker Township 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 the forecasted and historical Nebraska General Budget Form – cash basis of the Walker Township, included in the accompanying prescribed form.

The Nebraska General Budget Form – cash basis of the Walker Township included in the accompanying prescribed form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts and the cash basis of accounting and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

This report is intended solely for the information and use of the Walker Township, the Nebraska Auditor of Public Accounts, and the Platte County Clerk, and is not intended to be and should not be used by anyone other than these specified parties.

The accompanying supplementary information included with the prescribed form is also presented in accordance with the requirements of the Nebraska Auditor of Public Accounts and is presented for purposes of additional analysis. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not examined or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about Walker Township's Nebraska General Budget Form – cash basis. Accordingly, this forecast is not designed for those who are not informed about such matters.

Pekny & Associates, CPA's, PC
Columbus, Nebraska
September 18, 2025