Janak, Caden

From: Janak, Caden
Sent: Friday, November 15, 2024 4:26 PM
To: clintpischel@icloud.com
Cc: Schreier, Jeff
Subject: Raymond Township Knox County Audit Waiver Approval

Board Chairperson:

We have received and reviewed the audit waiver request for Raymond Township Knox County for the fiscal year ending in 2024. **The 2024 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Caden Janak
Examiner I
Auditor of Public Accounts
8th Floor, State Capitol
P.O. Box 98917
Lincoln, NE 68509-8917
Phone (531) 324-0464
Caden.janak@nebraska.gov

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2024-2025
STATE OF NEBRASKA
GENERAL BUDGET FORM

Raymond Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Knox County

This budget is for the Period July 1, 2024, through June 30, 2025

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:

$	34,144.50	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	34,144.50	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2024

-	Principal
-	Interest
$ -	**Total Bonded Indebtedness**

143,168,134	**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, 2023 through June 30, 2024?

[ ] 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, 2023 through June 30, 2024?

[ ] 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 9-30-2024

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 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	**Adopted Budget 2024 - 2025** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Beginning Net Cash Balance	$ 23,050.31	$ 222,057.31	$ 92,738.88
3	Investments	$ 1,551,000.00	$ 1,250,000.00	$ 1,405,196.00
4	County Treasurer's Balance	$ 102.00	$ 250.00	$ 166.43
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 1,574,152.31**	**$ 1,472,307.31**	**$ 1,498,101.31**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 25,765.00	$ 27,070.00	$ 33,475.00
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 67.00	$ 66.00	$ 75.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 83.00	$ 82.00	$ 100.00
11	State Receipts: Property Tax Credit	$ 2,937.00	$ 3,103.00	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 15.00	$ 10.00	$ 10.00
14	Local Receipts: Other	$ 9,888.00	$ 56,768.00	$ 60,000.00
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 1,612,907.31**	**$ 1,559,406.31**	**$ 1,591,761.31**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 17,196.00	$ 61,305.00	$ 75,000.00
20	Capital Improvements (Real Property/Improvements)	$ 123,404.00	$ -	$ 1,500,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ -	$ -
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	$ -	$ -	$ -
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	$ -	$ -	$ -
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 140,600.00**	**$ 61,305.00**	**$ 1,575,000.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 1,472,307.31**	**$ 1,498,101.31**	**$ 16,761.31**
31	Cash Reserve Percentage			22%

PROPERTY TAX RECAP

Tax from Line 6	$ 33,475.00
County Treasurer's Commission at 2% of Line 6	$ 669.50
Total Property Tax Requirement	$ 34,144.50

Raymond Township in Knox 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	$	34,144.50
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	34,144.50

** 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	143,168,134
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.023849
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	34,144.50

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	$	16,761.31
Remaining Cash Reserve	$	16,761.31
Remaining Cash Reserve %		22%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Raymond Township**
ADDRESS	**51218 892 Rd**
CITY & ZIP CODE	**Niobrara 68760**
TELEPHONE	**402-640-8436**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Clint Pischel	Ward Adema	See Accountants' Report
TITLE /FIRM NAME	Chairperson	Clerk	Dana F Cole & Company, LLP
TELEPHONE	402-640-8436	402-640-5865	402-336-2030
EMAIL ADDRESS	clintpischel@icloud.com	Ademaward@gmail.com	winings@danacole.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.

Raymond Township in Knox County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 34,144.50
Motor Vehicle Pro-Rate		(2)	$ 75.00
In-Lieu of Tax Payments		(3)	$ 10.00
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2023-2024 Lid Exceptions, Line (10))	$ -	(5)	
LESS: Amount Spent During 2023-2024	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds (**Cannot be a Negative Number**)		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 34,229.50**

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	$ -	(10)	
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).	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**		(14)	
Interlocal Agreements/Joint Public Agency Agreements		(15)	$ -
Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**		(16)	
Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**		(16a)	
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		(17)	
Judgments		(18)	
Refund of Property Taxes to Taxpayers		(19)	
Repairs to Infrastructure Damaged by a Natural Disaster		(20)	
TOTAL LID EXCEPTIONS (B)		(21)	**$ -**

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*	**$ 34,229.50**

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

Raymond Township
in
Knox County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

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	33,077.15
	Option 1 - (1)

OPTION 2

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

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

CURRENT YEAR ALLOWABLE INCREASES

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

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

1,268,403.00 (2024 Growth per Assessor) / 123,772,653.00 (2023 Valuation) = 1.02 % (Multiply times 100 To get %)

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

3 (# of Board Members voting "Yes" for Increase) / 3 (Total # of Members in Governing Body at Meeting) = 100.00 % (Must be at least .75 (75%) of the Governing Body)

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** %
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50 %
	(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	1,157.70
	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	34,234.85
	(8)
Less: Restricted Funds from Lid Supporting Schedule	34,229.50
	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	5.35
	(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.

Raymond Township in Knox County

2024-2025 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 VALUE ATTRIBUTABLE TO GROWTH

{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 2024

{certification required on or before August 20th, of each year}

TO: RAYMOND TOWNSHIP
WARD ADEMA
89131 520
NIOBRARA NE 68760-9998

TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
RAYMOND	Township	1,268,403	143,168,134

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I CHRISTA M BECKMANN, KNOX 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.

Christa M Beckmann
(signature of county assessor)

Aug 13, 2024
(date)

CC: County Clerk, KNOX 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.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Raymond Township
IN
Knox 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 2024, at 7:30 o'clock P.M. at the Verdel Legion 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.

2022-2023 Actual Disbursements & Transfers	$	140,600.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	61,305.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	1,575,000.00
2024-2025 Necessary Cash Reserve	$	16,761.31
2024-2025 Total Resources Available	$	1,591,761.31
Total 2024-2025 Personal & Real Property Tax Requirement	$	34,144.50
Unused Budget Authority Created For Next Year	$	5.35

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	34,144.50
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

The

Niobrara Tribune

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brook D. Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Niobrara Tribune; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Niobrara, Knox County, Nebraska, that being the place of publication of said newspaper.

PUBLIC NOTICE
Raymond Township Knox County, Nebraska
Notice of Town Hall Meeting
Public notice is hereby given, in compliance with the provisions of State Statute Sections 77-3444 (and 13-519) that the governing body will meet on the 19th day of September, 2024, at 7:30 p.m. at the Verdel Legion Hall. The purpose of this meeting is for registered voters of Raymond Township to vote on a levy allocation increase.
The vote will be to allow a levy of property tax not to exceed 3 cents per one hundred dollars of taxable valuation. A vote for this allocation allows Raymond Township to operate at the same level as in the past. Without this vote, allowable tax support will be cut. Your support will be appreciated.
Frank Hanzlik,
Treasurer
N24, A22b
ZNEZ

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 22nd day of August, 2024, and the last publication was on the ____ day of _____, 20____.

Subscribed in my presence and sworn to before me this 26th day of August, 2024.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 12.00 Proofs $ — ; Total $ 12.00

The

Niobrara Tribune

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brook D. Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Niobrara Tribune; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Niobrara, Knox County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 12th day of September, 2024 and the last publication was on the ____ day of _____, 20__.

Brook D. Curtiss

Subscribed in my presence and sworn to before me this 20th day of Sept, 2024.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 168.00 Proofs $ ____; Total $ 168.00

OF BUDGET HEARING
BUDGET SUMMARY

Raymond Township
IN
Knox County, Nebraska

n, in compliance with the provisions of State Statute, the governing body will meet on the 9th day of September e Verdel Legion for the purpose of hearing support, is or observations of taxpayers relating to the following detail is available at the office of the Clerk during regular

& Transfers	$	140,600.00
ursements & Transfers	$	61,305.00
sbursements & Transfers	$	1,575,000.00
rve	$	16,761.31
able	$	1,591,761.31
Property Tax Requirement	$	34,144.50
For Next Year	$	5.35
Required for Non-Bond Purposes	$	34,144.50
Required for Bonds	$	-

The
Niobrara
Publisher's A

STATE OF NEBRASKA
COUNTY OF KNOX

I, Brook D. Curtiss, b
depose and say that I ar
Tribune; that said newsp
English language and has
than three hundred (300
published within said cou
successive weeks last pr
attached notice, and that
whole or in part in an offic
County, Nebraska, that b
said newspaper.

The annexed notice w
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paper proper and not in a
cation of said notice
September.
was on the ____ d
20 24.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Raymond Township
IN
Knox 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 2024, at 7:30 o'clock P.M. at the Verdel Legion 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.

2022-2023 Actual Disbursements & Transfers	$	140,600.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	61,305.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	1,575,000.00
2024-2025 Necessary Cash Reserve	$	16,761.31
2024-2025 Total Resources Available	$	1,591,761.31
Total 2024-2025 Personal & Real Property Tax Requirement	$	34,144.50
Unused Budget Authority Created For Next Year	$	5.35
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	34,144.50
Personal and Real Property Tax Required for Bonds	$	-

Subscribed in my presence and sworn to before me this
20th day of Sept, 2024.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 168.00 Proofs $ ____; Total $ 168.00

Townhall Meeting Attendance

1. [illegible]
2. [illegible]
3. [illegible]
4. Christine [illegible]
5. [illegible] Clint Pischel
6. [illegible]
7. [illegible]
8. [illegible]
9. [illegible]
10. [illegible]
11. Wanda DeKay
12. [illegible]

The Budget Hearing of Raymond Township was held Sept. 19th at 7:45. pm

Notice of Budget Hearing was Published in the Niobrara Tribune the 22nd of Aug. 2024.

In Attendance were Frank Hanzlik, Clint Pisckel, Ward Adema, Dana Adema and Delyan Minarik.

Thee copies of the Proposed Budget Statement were available to the Public

Frank Hanzlik Presented a outline of Key Provisions of Proposed Budget Statements including comparision with Prior Years Budget.

The Floor was the opened for Public comment.

Motion By Ward Adema and Seconded by Frank Hanzlik to close Budget Hearing 3 ayes. Passed Budget Hearing closed at. 8:15 pm.

There Being No Further Business Motion By Ward Adema and 2nd By Frank Hanzlik to Adjourn Budget Hearing 3 ayes - Passed

The Meeting of Raymond Township
was held Sept. 19th 2024 At 8:15 pm
Notice of this meeting was published
in the Niobrara Tribune the 22nd of August, 20
1% Increase in Restricted Funds Authority
A Motion was made by Frank Hanzlik and
2nd By Ward Adams to increase the total
restricted funds Authority by 1%
Ayes Frank Hanzlik, Clint Pisckel, Ward Adams
Passed
Request for Audit Waiver
A Motion by Ward Adams 2nd by
Frank Hanzlik to request an Audit waiver
for the fiscal Year Ended June 30th 2024
Ward Adams Aye Frank Hanzlik Aye
Clint Pisckel Aye Passed
Budget Approval
A Motion was made by Frank Hanzlik
and 2nd by Ward Adams to Approve
budget as proposed
Clint Pisckel Aye
Frank Hanzlik Aye
Ward Adams Aye

There Being No Further Business Ward Adams
motioned Frank Hanzlik 2nd to adjourn the meeting
at 8:47

BUDGET HEARING MINUTES

The Budget Hearing of Raymond Township was held the 19th day of Sept., 2024, at 7:45 PM. Notice of the budget hearing was published in Niobrara Tribune newspaper on the 22nd day of Aug., 2024.

Board Members:

Present	Absent
Frank Hanzlik	
Clint Pischel	
Ward Adema	

Others Present:

Dana Adema	
Delynn Hanzlik	

The budget hearing was opened at 7:45 p.m. Three copies of the proposed budget statement were available to the public.

Frank Hanzlik 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 Ward Adema and seconded by Frank Hanzlik close the budget hearing.

3 Ayes ~~8:45 PM~~ Nays. Motion: Passed 3 Failed _____

The budget hearing was closed at 8:15 p.m.

There being no further business, a motion was made by Ward Adema and seconded by Frank Hanzlik to adjourn the budget hearing.

3 Ayes _____ Nays Motion: Passed 3 Failed _____

BUDGET MEETING MINUTES

The Meeting of Raymond Township was held the 19th day of Sept., 2024, at Verdel Community Hall The Budget Hearing was held previously on the 19th day of Sept., 2024, at 7:45.

Notice of this meeting was published in Niobrara Tribune newspaper on the 22nd day of August, 2024.

Board Members:

Present	Absent
Frank Hanzlik	
Ward Adema	
Clint Pischel	

1% Increase in Restricted Funds Authority

A motion was made by Frank Hanzlik and seconded by Ward Adema to increase the total restricted funds authority by an additional 1%.

3 Ayes ____ Nays Motion: Passed 3 Failed ____

Request for Audit Waiver

A motion was made by Ward Adema and seconded by Frank Hanzlik to request an audit waiver for the fiscal year ended Frank Hanzlik, 2024.

3 Ayes ____ Nays Motion: Passed 3 Failed ____

Budget Approval

A motion was made by Frank Hanzlik and seconded by Ward Adema to approve the budget as proposed.

3 Ayes ____ Nays Motion: Passed 3 Failed ____

Adjournment

There being no further business, a motion was made by Ward Adema and seconded by Frank Hanzlik to adjourn the meeting.

3 Ayes ____ Nays Motion: Passed 3 Failed ____

DANA F. COLE
& COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To The Members of the Board
Raymond Township
Niobrara, Nebraska

We have compiled the accompanying cash basis forecasted statement of cash receipts and disbursements of the Raymond Township for the year ending June 30, 2025, included in the accompanying prescribed form, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements of cash receipts and disbursements 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 statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management is responsible for the accompanying comparative historical statements of cash receipts and disbursements of the Raymond Township for the years ended June 30, 2023 and 2024, 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 historical financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

These forecasted and historical statements of cash receipts and disbursements and accompanying schedules included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be a presentation in accordance with the accounting principles generally accepted in the United States of America.

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

We are not independent with respect to the Raymond Township for the year ending June 30, 2024, because we performed certain accounting services that impaired our independence.

Dana F. Cole & Company LLP

O'Neill, Nebraska
September 10, 2024

Raymond Township
Summary of Significant Forecast Assumptions
June 30, 2025

This financial forecast presents to the best of management's knowledge and belief, the Township's expected cash receipts and disbursements for the forecast period. Accordingly, the forecast reflects management's judgement as of the date of this forecast, the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. 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.

General

The budget for the year ended June 30, 2025, was developed based on amounts approved by the governing body as an upper limit on expenditures.

Revenues

No significant increases in revenue sources are expected. Taxes are based on the difference between budgeted disbursements and cash reserves less other non-tax sources.

Disbursements

Disbursements are based in general on historical amounts adjusted for expected increases for inflation and other contingencies. Expenditures for special projects and capital outlay are based on engineer estimates or amounts approved specifically in the budget by the governing body.

See Accountants' Compilation Report

Regular Meeting

Regular Meeting of the Raymond Township board was called to order at 7:30pm. 2/22/24 in accordance with the open Meetings Act.
Chint Picked the President was absent due to illness. As of 2/22/24 Checking account balance was $28,103.57.
Agreement of Treasurer Frank Hemrich and Secretary Neil Paul to pay the bill of Lore Paul off with taking money out of Savings Acct.

Checks Paid

8/1/23	Willow Creek	1011	$1817.00
9/14/23	EMC Ins.	1012	$1035.00
9/29/23	Neohara Tribune	1013	$11.52
10/10/23	Cole	1014	$1,000.00
10/24/23	Niobrara	1015	$163.00
1/ /24	Nebco Con.	1016	$2,157.45
1/3/24	Willow Creek	1017	$1,290.25
1/4/24	Emc Insurance	1018	$4,321.24
	Lore Paul	1019	$46,275.00

Meeting Adjourned at 10:10 pm.