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

January 8, 2025

Shell Creek Township Platte County
3513 88th ST
Columbus, NE 68601-

RE: Shell Creek Township Platte County

Dear Board:

We have received and reviewed the audit waiver request for the Shell Creek Township Platte County for the fiscal year 2024. **The 2024 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

2024-2025
STATE OF NEBRASKA
GENERAL BUDGET FORM



Shell Creek Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Platte 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:

$	90,711.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	90,711.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2024

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

286,888,141	**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

Shell Creek Township in Platte County

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	$ 140,700.00	$ 182,846.00	$ 88,653.00
3	Investments	$ 168,259.00	$ 168,967.00	$ 279,445.00
4	County Treasurer's Balance	$ 942.00	$ 596.00	$ 206.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 309,901.00**	**$ 352,409.00**	**$ 368,304.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 72,171.00	$ 74,387.00	$ 88,932.35
7	Federal Receipts	$ 127.00	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 234.00	$ 234.00	$ 234.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 710.00	$ 696.00	$ -
11	State Receipts: Property Tax Credit	$ 8,609.00	$ 9,833.00	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
14	Local Receipts: Other	$ 1,320.00	$ 10,480.00	$ 7,279.65
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)	**$ 393,072.00**	**$ 448,039.00**	**$ 464,750.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 40,663.00	$ 40,464.00	$ 175,000.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ 39,271.00	$ 250,000.00
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)	**$ 40,663.00**	**$ 79,735.00**	**$ 425,000.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 352,409.00**	**$ 368,304.00**	**$ 39,750.00**
31	Cash Reserve Percentage			23%

PROPERTY TAX RECAP

Tax from Line 6	$ 88,932.35
County Treasurer's Commission at 2% of Line 6	$ 1,778.65
Total Property Tax Requirement	$ 90,711.00

Shell Creek 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	$	90,711.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	90,711.00

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	286,888,141
City/Village Valuation included in Township Valuation	6,201,079
General Fund Tax Rate	0.031619
Township Taxes within City/Village	1,960.72
50% of Township Taxes within City/Village	980.36
Projected Township Taxes to be collected	89,730.64

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

Cash Reserve Fund

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

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-

Total Cash Reserve	$	39,750.00
Remaining Cash Reserve	$	39,750.00
Remaining Cash Reserve %		23%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**James Meyer**
ADDRESS	**3513 88th St**
CITY & ZIP CODE	**Columbus 68601**
TELEPHONE	**402-276-7501**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dale Jaixen	James Meyer	Adam Elm, CPA
TITLE /FIRM NAME	Chairperson	Treasurer	Schumacher, Smejkal & Elm, P.C.
TELEPHONE	402-246-6291	402-276-7501	402-564-1366
EMAIL ADDRESS			adam@gotcpas.com

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

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] 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.

Shell Creek Township in Platte County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 90,711.00
Motor Vehicle Pro-Rate		(2)	$ 234.00
In-Lieu of Tax Payments		(3)	$ -
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	$ ~~39,271.00~~	(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)	**$ 90,945.00**

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*	**$ 90,945.00**

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

Shell Creek Township
in
Platte 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	103,659.54 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)

5,786,250.00 (2024 Growth per Assessor) / 254,971,933.00 (2023 Valuation) = 2.27 % (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)	3,628.08 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	107,287.62 (8)
Less: Restricted Funds from Lid Supporting Schedule	90,945.00 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	16,342.62 (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.

Shell Creek Township in Platte County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Shell Creek Township . **Platte County**

SUBDIVISION NAME COUNTY

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

Total Amount used as Lid Exemption $ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Shell Creek Township	**Platte County**
SUBDIVISION NAME	COUNTY

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

CERTIFICATION OF TAXABLE VALUE AND 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: SHELL CREEK TOWNSHIP
JEFF FADSCHILD, CLERK
29493 MASON RD
COLUMBUS NE 68601

TAXABLE VALUE LOCATED IN THE COUNTY OF: PLATTE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
SHELL CREEK TWP	Township	5,786,250	286,888,141

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

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)

8-14-24
(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.

Platte County Clerk / Board of Supervisors

JENNIFER E. BROWN

EQUAL HOUSING OPPORTUNITY

2610 14th Street
Columbus, NE 68601

Email: jbrown@plattecounty.ne.gov

Phone: 402-563-4904
Fax: 402-564-4164

RESOLUTION NO. 24-10

WHEREAS, Nebraska State 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 townships and fire districts have sent resolutions to the Platte County Clerk for a preliminary tax request for fiscal year 2024-2025;

NOW, THEREFORE BE IT RESOLVED, the Platte County Board of Supervisors have limited the levy for fiscal year 2024-2025 as follows:

TOWNSHIPS

Columbus	.046535	Lost Creek	.046535
Bismark	.046535	Loup	.046535
Burrows	.046535	Monroe	.046535
Butler	.046535	Oconee	.046535
Creston	.046535	St. Bernard	.046535
Grand Prairie	.046535	Shell Creek	.046535
Granville	.046535	Sherman	.046535
Humphrey	.046535	Walker	.046535
Joliet	.046535	Woodville	.046535

FIRE DISTRICTS

Columbus	.055982	Monroe	.055982
Creston	.055982	Lindsay	.055982
Duncan	.055982	Platte Center	.055982
Humphrey			

Ag Society ---------- .004132

Dated this 27th day of August 2024.

Jennifer E. Brown
County Clerk

Kim Kwapnioski
Chairperson, Board of Supervisors

*** Proof of Publication ***

Newspaper: COLUMBUS TELEGRAM

STATE OF INDIANA)
County of Lake) SS.

SHELL CREEK TOWNSHIP
LUTHER BAKENHUS
21269 310 ST.
COLUMBUS, NE 68601

ORDER NUMBER 1231630

Robin Nelson, 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: 09/03/2024

TOTAL AD COST: 43.37
FILED ON: 9/4/2024

Subscribed in my presence and sworn to before me this 4 day of September, 2024

Dawn Renee Heili Notary Public

NOTARY PUBLIC SEAL STATE OF INDIANA
DAWN RENEE HEILI
Commission Number: 696125
My Commission Expires
01/31/25

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shell Creek 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 9th day of September 2024, at 5:00 o'clock P.M. at Bank of the Valley Board Room-Platte Center 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. The regular board meeting of the Township will commence immediately upon adjournment of the preceding budget hearing, which will begin at 5:00 o'clock P.M. on the 9th day of September 2024, and continue until all attendee testimony has concluded.

2022-2023 Actual Disbursements & Transfers	$ 40,663.00
2023-2024 Actual/Estimated Disbursements & Transfers	$ 79,735.00
2024-2025 Proposed Budget of Disbursements & Transfers	$ 425,000.00
2024-2025 Necessary Cash Reserve	$ 39,750.00
2024-2025 Total Resources Available	$ 464,750.00
Total 2024-2025 Personal & Real Property Tax Requirement	$ 90,711.00
Unused Budget Authority Created For Next Year	$ 16,342.62
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 90,711.00
Personal and Real Property Tax Required for Bonds	$ -

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shell Creek 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 9th day of September 2024, at 5:00 o'clock P.M. at Bank of the Valley Board Room-Platte Center 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. The regular board meeting of the Township will commence immediately upon adjournment of the preceding budget hearing, which will begin at 5:00 o'clock P.M. on the 9th day of September 2024, and continue until all attendee testimony has concluded.

2022-2023 Actual Disbursements & Transfers	$	40,663.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	79,735.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	425,000.00
2024-2025 Necessary Cash Reserve	$	39,750.00
2024-2025 Total Resources Available	$	464,750.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	90,711.00
Unused Budget Authority Created For Next Year	$	16,342.62

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	90,711.00
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

SEE ACCOUNTANTS' COMPILATION REPORT

SHELL CREEK TOWNSHIP IN PLATTE COUNTY, NEBRASKA

SUMMARY OF SIGNIFICANT BUDGET ASSUMPTIONS

FOR THE BUDGET YEAR ENDING JUNE 30, 2025

The budget presents, to the best of management's knowledge and belief, the expected cash receipts, cash disbursements, cash reserves, and the requisite property tax as required for the budget period. Accordingly, the budget reflects management's judgement as of the date of budget adoption, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the budget. There will usually be differences between the budgeted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Nature of Presentation

The accompanying budget statements and tax request include statements of budgeted receipts, disbursements, and necessary cash reserves of the various funds of the Township which are maintained by Township authorities for the operation, maintenance, and management of Township services, activities, and projects. These budgeted statements are prepared to comply with the budget filing requirements of the State of Nebraska.

Basis of Accounting

The accompanying budget uses the cash basis of accounting that the Township uses for record keeping and financial reporting purposes, which differs from accounting principles generally accepted in the United States of America.

Receipts

Receipts are budgeted based on expected receipts form local, state, federal, other (non-revenue), and property tax sources. Expected receipts are based on the estimated information, including prior years' actual receipts. Property taxes are budgeted at an amount necessary to result in a balanced budget (i.e. total requirements must be equal to total receipts available for each fund).

Disbursements

Budgeted disbursements are based on expected amounts necessary to provide for the operation and maintenance of Township facilities. Budgeted disbursements include equipment purchases and replacement, other anticipated capital disbursements, and, if applicable, debt payments.

SCHUMACHER, SMEJKAL
& ELM, P.C.

**CERTIFIED
PUBLIC ACCOUNTANTS
& BUSINESS CONSULTANTS**

Richard E. Schumacher
Scott T. Smejkal
Adam D. Elm

3403 27th Street
P.O. Box 280
Columbus, NE 68602-0280
P: 402 564 1366
F: 402 564 1360
www.gotcpas.com

MEMBERS

American Institute of
Certified Public Accountants
Nebraska Society of
Certified Public Accountants

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
SEP 16 2024
STATE OF NEBRASKA

To the Township Board of
Shell Creek Township
Columbus, Nebraska

Management is responsible for the accompanying budget of Shell Creek Township in Platte County, Nebraska as of June 30, 2025 and for the fiscal year then ending and the related summaries of significant assumptions, included in the accompanying prescribed form in accordance with the requirements of the Nebraska Auditor of Public Accounts and the American Institute of Certified Public Accountants (AICPA). Management is also responsible for the accompanying historical statements of cash receipts and disbursements of Shell Creek Township in Platte County, Nebraska as of June 30, 2024 and 2023 and for the fiscal years then ended, included in the accompanying prescribed form in accordance with the requirements of the Nebraska Auditor of Public Accounts and the AICPA. We have performed compilation engagements with respect to the budget and historical statements 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 examine, audit, or review the budget or the historical statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the budget or the historical statements included in the accompanying prescribed form.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a budget established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the budget, they might influence the user's conclusions about the Township's budgeted information for the budget period. Accordingly, the budget is not designed for those who are not informed about such matters.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of the historical statements of cash receipts and disbursements established by the AICPA. If the omitted disclosures were included in the historical statements, they might influence the user's conclusions about the Township's assets, liabilities, equity, receipts, and disbursements as of June 30, 2024 and 2023, and for the fiscal years then ended. Accordingly, the historical statements are not designed for those who are not informed about such matters.

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

The budget and historical statements of cash receipts and disbursements included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America, and may not be suitable for another purpose.

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

We are not independent with respect to Shell Creek Township in Platte County, Nebraska.

Schumacher, Smejkal + Elm, P.C.

SCHUMACHER, SMEJKAL & ELM, P.C.
Certified Public Accountants

Columbus, Nebraska
August 28, 2024

Township Clerk's Record of Warrants

DISTRIBUTION TO VARIOUS FUNDS

Check No.	Date Paid	To The Order Of	For	Amt.	
		SEPTEMBER 9TH 2024			
		5:30 pm @ BANK OF THE VALLEY			
		BUDGET HEARING			
5:33 pm		BUDGET MTG CALLED TO ORDER			
		- MEMBER PRESENT: DALE JANSEN, CHAD LIEBIG, JAMIE MEYER			
		- PUBLIC PRESENT: NONE			
		* MOTION TO REQUEST AN AUDIT WAIVER			
		- MADE BY JAMIE 2ND BY CHAD - VOTE: DALE ✓ CHAD ✓ JME ✓ *MOTION PASSED*			
		* MOTION TO APPROVE 24/25 BUDGET PRESENTED WITH THE ADDITIONAL 1% INCREASE IN RESTRICTED FUNDS			
		- MADE BY: DALE			
		- 2ND: CHAD			
		- VOTE: DALE ✓, CHAD ✓ JAMIE ✓ *MOTION PASSED*			
		* MOTION TO APPROVE LB 148 AND DISCUSSION REQUIREMENTS			
		- MADE BY: CHAD			
		- 2ND: DALE			
		- VOTE: DALE ✓, CHAD ✓ JAMIE ✓ *MOTION PASSED*			
		* MOTION TO ADJOURN MTG:			
		- MADE BY: JAMIE			
		- 2ND BY: DALE			
		MTG ADJOURNED			

Township Clerk's Record of Warrants

DISTRIBUTION TO VARIOUS FUNDS

Check No.	Date Paid	To The Order Of	For	Amt.		
		8/12/24				
		* BALANCE *		88942	26	
INCOME						
		GENERAL FUND		2026	05	
		INTEREST ON ACCT		35	50	
				241	55	
		* BALANCE *		89,183	81	
EXPENSE						
ATA	7/31/24	US TREASURY	2ND QTR PAYROLL TAX	289	97	
1638	8/12/24	PLATTE COUNTY HWY DEPT	CUTTING EDGES	338	00	
1639	8/12/24	DALE R JOHNSON INC	ROAD GRAVEL	2818	04	
1640	8/12/24	NMC	AIR COND. MAINTAINER	407	25	
1641	8/12/24	HIGHSTREET INS SERVICES	INS AUDIT	169	00	
1642	8/12/24	SAPP BRO'S INC-COLUMBUS	FUEL	2083	66	
1643	8/12/24	DALE JAIXEN	MTG	200	00	
1644	8/12/24	CHAD LUEDIC	MTG	200	00	
1645	8/12/24	JAMIE MEYER	MTG	200	00	
1646	8/12/24	LEN JANSSEN	JUNE LABOR	461	75	500
1647	8/12/24	BEN MANAK	JUNE + JULY LABOR	826	53	825
				7994	40	
* MOTION BY JAMIE TO ACCEPT 2% + 1% ADDITIONAL FOR TAX LEVY INCREASE. EMAIL VOTE - ALL IN FAVOR 2ND BY CHAD LUEDIC				July 29, 2024		
		* BALANCE *		81,189	41	

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NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shell Creek 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 9th day of September 2024, at 5:00 o'clock P.M. at Bank of the Valley Board Room-Platte Center 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. The regular board meeting of the Township will commence immediately upon adjournment of the preceding budget hearing, which will begin at 5:00 o'clock P.M. on the 9th day of September 2024, and continue until all attendee testimony has concluded.

2022-2023 Actual Disbursements & Transfers	$	40,663.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	79,735.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	425,000.00
2024-2025 Necessary Cash Reserve	$	39,750.00
2024-2025 Total Resources Available	$	464,750.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	90,711.00
Unused Budget Authority Created For Next Year	$	16,342.62

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	90,711.00
Personal and Real Property Tax Required for Bonds	$	-

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SEE ACCOUNTANTS' COMPILATION REPORT