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 19, 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 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

Shell Creek Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Platte County

This budget is for the Period July 1, 2025, through June 30, 2026

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$	93,886.00	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	93,886.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

318,257,278	A7	**Total General Fund Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
SEP 30 2025
STATE OF NEBRASKA

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	182,846.00	B1	88,653.00	B29	85,699.00	B57
3	Investments	168,967.00	B2	279,445.00	B30	333,661.00	B58
4	County Treasurer's Balance	596.00	B3	206.00	B31	1,115.00	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**352,409.00**	B4	**368,304.00**	B32	**420,475.00**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	74,387.00	B5	76,059.00	B33	92,045.10	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	234.00	B7	237.00	B35	237.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	696.00	B9	619.00	B37	-	B65
11	State Receipts: Property Tax Credit	9,833.00	B10	12,657.00	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	10,480.00	B13	13,258.00	B41	15,000.00	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)	**448,039.00**	B16	**471,134.00**	B44	**527,757.10**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	40,464.00	B17	50,659.00	B45	205,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	39,271.00	B19	-	B47	275,000.00	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)	**79,735.00**	B27	**50,659.00**	B55	**480,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**368,304.00**	B28	**420,475.00**	B56	**47,757.10**	B83
31					Cash Reserve Percentage	23%	B84

PROPERTY TAX RECAP

Tax from Line 6	92,045.10	B85
County Treasurer's Commission at 2% of Line 6	1,840.90	B86
Total Property Tax Requirement	**93,886.00**	B87

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	$ 93,886.00
Sinking Fund	
Bond Fund	$ -
_____ Fund	
Total Tax Request	** $ 93,886.00

** 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	318,257,278
City/Village Valuation included in Township Valuation	8,233,832
General Fund Tax Rate	0.029500
Township Taxes within City/Village	2,428.98
50% of Township Taxes within City/Village	1,214.49
Projected Township Taxes to be collected	92,671.51

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	$ 47,757.10
Remaining Cash Reserve	$ 47,757.10
Remaining Cash Reserve %	23%

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	**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

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	93,886.00	C1
(2)	Motor Vehicle Pro-Rate	237.00	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)**	**94,123.00**	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*	**94,123.00**	C24

*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 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	107,287.62
		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)

4,174,415.00	/	286,888,141.00	=	1.46 %
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	3,755.07 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	111,042.69 (8)
Less: Restricted Funds from Lid Supporting Schedule	D13	94,123.00 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	16,919.69 (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 ACCOUNTANTS' COMPILATION REPORT

Shell Creek Township in Platte County

2025-2026 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, 2024 THROUGH JUNE 30, 2025

Shell Creek Township — SUBDIVISION NAME

Platte County — COUNTY

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

Total Amount used as Lid Exemption $ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

(forms 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)

SHELL CREEK TOWNSHIP
CHAD LIEBIG
TO: 30611 205 AVE
COLUMBUS NE 68601

TAXABLE VALUE LOCATED IN THE COUNTY OF: PLATTE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SHELL CREEK TWP	Township	4,174,415	318,257,278

** 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

8,647,870 Pers Prior
9,432,430 Pers Value

278,240,271 Real Prior
308,774,848 Real Value

SHELL CREEK TOWNSHIP IN PLATTE COUNTY, NEBRASKA

SUMMARY OF SIGNIFICANT BUDGET ASSUMPTIONS

FOR THE BUDGET YEAR ENDING JUNE 30, 2026

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 from 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.

RESOLUTION NO. 25-18

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 2025-2026;

NOW, THEREFORE BE IT RESOLVED, the Platte County Board of Supervisors have limited the levy for fiscal year 2025-2026 as follows:

TOWNSHIPS

Columbus	.043539	Lost Creek	.043539
Bismark	.043539	Loup	.043539
Burrows	.043539	Monroe	.043539
Butler	.043539	Oconee	.043539
Creston	.043539	St. Bernard	.043539
Grand Prairie	.043539	Shell Creek	.043539
Granville	.043539	Sherman	.043539
Humphrey	.043539	Walker	.043539
Joliet	.043539	Woodville	.043539

FIRE DISTRICTS

Columbus .055732	Monroe .055732
Creston .055732	Lindsay .055732
Duncan .055732	Platte Center .055732
Humphrey .055732	

Ag Society ---------.007468

Dated this 26th day of August 2025.

Jennifer E. Brown
County Clerk

Kimberly Kwapnioski
Board of Supervisors

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 16th day of September 2025, at 5:30 o'clock P.M. at the Platte Center Elementary School 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 Shell Creek Township will commence immediately upon adjournment of the preceding budget hearing, which will begin at 5:30 o'clock P.M. on the 16th day of September 2025, and continue until all attendee testimony has concluded.

2023-2024 Actual Disbursements & Transfers	$	79,735.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	50,659.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	480,000.00
2025-2026 Necessary Cash Reserve	$	47,757.10
2025-2026 Total Resources Available	$	527,757.10
Total 2025-2026 Personal & Real Property Tax Requirement	$	93,886.00
Unused Budget Authority Created For Next Year	$	16,919.69

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	93,886.00
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

SEE ACCOUNTANTS' COMPILATION REPORT

Township Clerk's Record of Warrants

DISTRIBUTION TO VARIOUS FUNDS

Check No.	Date Paid	To The Order Of	For	Amt.	
		BUDGET HEARING			
		9/16/2025			
		5:30 PM PC ELEMENTARY			
5:30		BUDGET MTG CALLED TO ORDER			
		- MEMBERS PRESENT: DALE JAIXEN ✓ CHAD LIEBIG ✓ JAMIE MEJER ✓			
		- PUBLIC PRESENT: NONE			
		* MOTION TO REQUEST AN AUDIT WAIVER: BY JAMIE 2ND: CHAD			
		- VOTE: DALE ✓ CHAD ✓ JME ✓			
		* MOTION TO APPROVE 25/26 BUDGET PRESENTED OF 2.5% BASE INCREASE WITH ADDITIONAL 1% INCREASE IN RESTRICTED FUNDS			
		- MADE BY: CHAD 2ND BY: DALE			
		- VOTE: DALE ✓ CHAD ✓ JAMIE ✓			
		* MOTION TO APPROVE LB 148 DISCUSSION REQUIREMENTS WERE MET			
		- MADE BY: JAMIE 2ND BY: CHAD			
		- VOTE: DALE ✓ CHAD ✓ JAMIE ✓			
		* DISCUSSED PURCHASING TRACTOR VS LEASING TRACTOR FOR ROAD DRAG			
		- PROS: DONT WAIT ON LEASE IN SPRING			
		: COULD ASSIST IN WINTER W/ SNOW			
		: COULD USE LATER INTO THE FALL			
		CONS: COST & MAINTENANCE - PURCHASE A BLADE			
		- DALE WILL CALL NEW HOLLAND			
		* MOTION TO ADJOURN MTG: MADE BY: JAMIE 2ND BY: DALE			
		- MTG ADJOURNED			

*** Proof of Publication ***

Newspaper: COLUMBUS TELEGRAM

STATE OF NEBRASKA)
County of Platte) SS.

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

ORDER NUMBER 1262768

Joe Vlach, 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: 09/09/2025

TOTAL AD COST:	43.37
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

Township Clerk's Record of Warrants

DISTRIBUTION TO VARIOUS FUNDS

Check No.	Date Paid	To The Order Of	For	Amt.		
		May 12, 2025				
		BALANCE		207,368	06	
INCOME						
		GENERAL FUND PLATTE		3,659	95	
		INTEREST ON ACCT		77	09	
				211,105	10	
		BALANCE		121,105	10	VOID
EXPENSE						
ACH	4/30/25	IRS - QUARTERLY PAYROLL TAX		423	04	
1700	5/12/25	DALE JAISEN	MTG	200	00	
1701		CHAD LIEBIG	MTG	200	00	
1702		JAMIE MEYER	MTG	200	00	
1703		LEN JANSSEN	LABOR MTG	664	92	720.00
1704		BEN MANAL	LABOR	346	35	375.00
1705		MIDWESTREET INS	TRACTOR	1687	00	
				3721	31	
				207,383	79	
		*2 REQUEST CALLED IN TO BY COUNTY FOR MERIDIAN RIDGE				
		*GET RATES OF 12 MONTH CD FOR $150,000 - MOTION BY CHAD 2nd MIKE MOTION APPROVED				
		*VERBAL VOTE BY DALE, CHAD, JAMIE (PHONE CALL) 5/13/25 TO USE COMMANDS BANK & TRUST 4.2% FOR 11 MONTHS				

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

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, 2026 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, 2025 and 2024 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, 2025 and 2024, 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, 2025