

MINUTES OF BOARD OF EDUCATION
South Platte School District #95
Regular Board Meeting July 10, 2023 7:00 PM

President Darrel Armstrong called to order the Regular Board Meeting of the board at 7:00 PM with board members: **Present:** Darrel Armstrong, Duane Duncan, Amy Stanley, Tim Van Zee, Patricia Welsh, **Absent:** Adam Hayward. President Armstrong excused Adam Hayward. Also present were Superintendent David Spencer, Principal Nick Brost and Business Manager Lisa Wilson. Notice of the meeting was published in the Keith County News and available at the office.

The meeting was adjourned at 12:00 AM.

The Pledge of Allegiance was recited and President Armstrong made note of the Open Meetings Act poster that is on display in the meeting room.

Motion by Tim Van Zee seconded by Duane Duncan to approve the consent agenda as presented: A. Confirmation of the last regular meeting minutes B. Financial Reports C. Treasurer's Report D. Claims: General Fund E. Claims: Building/Bond/Depreciation Fund (if any) F. Approve New Certified Contract(s) Sixth Grade Teacher: Mrs. Babst. Motion carried. Adam Hayward: Absent, Amy Stanley: yes, Patricia Welsh: yes, Tim Van Zee: yes, Duane Duncan: yes, Darrel Armstrong: yes

CLAIMS:\$145,959.06: Amazon 3,591.77; Baker, Don 1,055.00; Balsoma-Connelly, Starlette 37.30; Bartels, K 550.00; Card Service Center 2,087.16; Century Link 652.83; Deuel Co. Treasurer 10.00; Diarmuid, Inc. 722.88; Eakes, Inc. 1,570.10; Ecolab 68.00; ESU 16 535.00; Groth Music Instruments 1 161.84; Harms, Brad 13.10; HealthEquity 164.00; Hometown Leasing 2,514.43; JWPepper 29.75; Keith Co. News 105.23; Kimbrough, Thressa 27.45; Kotschwar, B 152.44; KSB School Law 350.00; Learning Without Tears 267.63; Mace Saxe Properties LLC 58,640.00; McGraw-Hill LLC 897.53; Midwest Floor Specialists, Inc. 2,685.00; NASSP 385.00; National Geographic Kids 47.48; Ne Rural Community Schools 850.00; Newsela 1,400.00; NPPD 4,500.00; NPPD MLBRY Acct 64.28; NPPD Plum 2 Acct 47.37; Office Products Professionals LLC 18,601.14; Office Service, Inc. 63.98; Oriental Trading Co. 100.47; Rudy's GTO 285.84; Software Unlimited Inc. 7,250.00; Spencer, D 514.18; Themes & Variations Inc. 174.95; Valla, Frankie 57.75; Verizon Wireless 280.33; Village Of Big Springs 948.20; Wiest Hardware 232.15; Wilson, L 8.00; Zink Painting LLC 33,259.50; Payroll: \$240,916.41

Denise Moorhead addressed the board.

The committee reports were presented.

Mr. Nick Brost updated on student athletes' open gym sessions, camps and reviewed extra duty contracts, coaching contracts and certifications. He has continued to work on the website, handbooks, and activity schedule. The first volleyball, football game and cross country contests are scheduled for August 24 and first practice is August 7.

Mr. David Spencer provided an update on tree removal, ESSER Funds projects, and staff openings. The first day of school is August 18.

The board discussed the Athletic Training Agreement. Motion by Amy Stanley seconded by Patricia Welsh to approve the 2023-24 Sandhills Physical Therapy Athletic Training Agreement. Motion carried.

Adam Hayward: Absent, Amy Stanley: yes, Duane Duncan: yes, Patricia Welsh: yes, Darrel Armstrong: yes, Tim Van Zee: yes

The board discussed the 2022-23 audit. Motion by Tim Van Zee seconded by Amy Stanley to approve Rauner and Associates PC agreement of understanding for the 2022-23 audit. Motion carried.

Adam Hayward: Absent, Tim Van Zee: yes, Darrel Armstrong: yes, Duane Duncan: yes, Amy Stanley: yes, Patricia Welsh: yes

The board discussed the Zeptive Bid and COVID-19 funds for student and staff safety. Motion by Tim Van Zee seconded by Duane Duncan to approve Zeptive Bid for vape detectors. Motion carried.

Adam Hayward: Absent, Tim Van Zee: yes, Duane Duncan: yes, Patricia Welsh: yes, Amy Stanley: yes, Darrel Armstrong: yes

The board discussed the policy. Motion by Tim Van Zee seconded by Duane Duncan to approve the KSB Policies 1001 - 6037. Motion carried.

Adam Hayward: Absent, Darrel Armstrong: yes, Tim Van Zee: yes, Amy Stanley: yes, Patricia Welsh: yes, Duane Duncan: yes

The board discussed the handbooks. Motion by Duane Duncan seconded by Tim Van Zee to approve the 2023-24 Activities Handbook as corrected. Motion carried.

Adam Hayward: Absent, Tim Van Zee: yes, Duane Duncan: yes, Amy Stanley: yes, Patricia Welsh: yes, Darrel Armstrong: yes

Motion by Amy Stanley seconded by Patricia Welsh to approve the 2023-24 Student Handbook as corrected. Motion carried.

Adam Hayward: Absent, Duane Duncan: yes, Tim Van Zee: yes, Patricia Welsh: yes, Darrel Armstrong: yes, Amy Stanley: yes

Review the minutes.

Motion by Amy Stanley seconded by Duane Duncan to go into executive session to discuss personnel - classified wages and to receive legal advice and investigation summary at 10:00 PM. Motion carried.

Adam Hayward: Absent, Tim Van Zee: yes, Duane Duncan: yes, Patricia Welsh: yes, Darrel Armstrong: yes, Amy Stanley: yes

Motion by Amy Stanley seconded by Patricia Welsh to go into regular session after discuss of personnel - classified wages and receipt of legal advice and investigation summary at 11:55 PM. Motion carried.

Adam Hayward: Absent, Darrel Armstrong: yes, Amy Stanley: yes, Patricia Welsh: yes, Tim Van Zee: yes, Duane Duncan: yes

Motion by Tim Van Zee seconded by Duane Duncan to approve classified wages and amendments as signed by President Armstrong. Motion carried.

Adam Hayward: Absent, Amy Stanley: yes, Patricia Welsh: yes, Darrel Armstrong: yes, Tim Van Zee: yes, Duane Duncan: yes

Motion by Duane Duncan seconded by Patricia Welsh to authorize and direct President Armstrong to send a board response to the Title IX complainant. Motion carried.

Adam Hayward: Absent, Duane Duncan: yes, Patricia Welsh: yes, Darrel Armstrong: yes, Amy Stanley: yes, Tim Van Zee: yes

Motion by Amy Stanley seconded by Tim Van Zee to adjourn the meeting at 12:00 AM. Motion carried.

Adam Hayward: Absent, Patricia Welsh: yes, Darrel Armstrong: yes, Amy Stanley: yes, Duane Duncan: yes, Tim Van Zee: yes

Tim Van Zee, Secretary

MINUTES OF BOARD OF EDUCATION
South Platte School District #95
Regular Board Meeting June 12, 2023 7:00 PM

The Regular Board Meeting of the board was called to order at 7:00 PM by President Darrel Armstrong with board members: **Present:** Darrel Armstrong, Duane Duncan, Adam Hayward, Amy Stanley, Tim Van Zee, Patricia Welsh. Also present were Superintendent David Spencer, Principal Nick Brost and Business Manager Lisa Wilson. Notice of the meeting was published in the Keith County News and available at the office.

The Pledge of Allegiance was recited and President Armstrong made note of the Open Meetings Act poster that is on display in the meeting room.

Motion by Adam Hayward seconded by Duane Duncan to approve the consent agenda as presented: A. Confirmation of the last regular and special meeting minutes B. Financial Reports C. Treasurer's Report D. Claims: General Fund - void Ck #137829 NPW \$200.33 Alumni posters. E. Claims: Building/Bond/Depreciation Fund (if any). Motion carried.

Amy Stanley: yes, Patricia Welsh: yes, Darrel Armstrong: yes, Adam Hayward: yes, Tim Van Zee: yes, Duane Duncan: yes

CLAIMS: ACT Finance 496.00; ACTFL 45.00; Amazon Capital Services, Inc. 7,018.44; Anderson, Josh 422.46; Apple Computer, Inc. 18,283.00; Arensdorf, Mike 1,090.21; Armstrong, Brian 627.24; Baker, Don 800.00; Bomgaars 140.98; Brewster, Samantha 255.38; Brost, Nicholas 598.67; Brueggeman, Patrick 241.94; Caert, Inc. 1,900.00; Card Service Center 2,345.29; Carson-dellosa Publishing Co 29.45; Casey Fox 1,045.41; Cdw Government, Inc. 38,211.90; Century Link 652.05; Chappell Register 57.90; Cheleen, Andrea 64.88; Cheleen, Jason 1,941.47; Christensen, Cameron 2,000.46; Cover One 114.90; David Kilpatrick Inc dba Casey & Kirsch Publishers 50.00; Demco Inc. 64.21; Duane Duncan 1,194.75; Eakes, Inc./dba Eakes Office Solutions 2,885.76; Ecolab 68.00; Eichners Sales & Service 68.84; EPS Operations, LLC 48.35; eSpecial Needs, LLC 82.74; ESU 16 12,704.60; Flinn Scientific, Inc. 13.06; Foster, Debra 120.00; Gabriel Zajec 680.45; Gallentine, Ashley 550.00; Gibbs Smith Education 398.55; Hayward, Kylie 64.88; HealthEquity 164.00; High Plains News 16.70; HILL, TIM 811.12; Holiday Inn Of Kearney 639.80; Home2Suites by Hilton - Omaha West, NE OMACS 3,687.25; Hometown Leasing 2,514.43; Hot Lunch Account 322.00; Hot Lunch 1,085.75; Howell, Raymond and Carrie 298.69; Huff, Kacey 35.00; Ideal Linen Supply 170.49; Jack Brethauer 522.70; Johnson, Dylan 790.69; Johnson, Sarah 214.22; Jostens 120.02; Julesburg Advocate 50.96; JWPepper 7.99; Keith Co. News 327.51; Knight Watchers Booster Club 262.65; KSB School Law 980.00; Lakeshore Learning 260.97; Lofton, Jennifer 64.88; Luis Lopez 612.31; Martin, Alicia 64.88; Mathis, Amanda 829.98; McClung, Mark 510.76; McGraw-Hill LLC 1,509.01; Menards 1,136.00; Mid-American Research 1,384.67; Moby Max 1,231.00; NASSP - {FEIN#52-6006937} 385.00; Nebraska Council School Administrators 635.00; Nebraska PrintWorks LLC 200.33; NewzBrain Civics Education 309.00; NPPD (Nebraska Public Power District) 3,121.83; NPPD MLBRY Acct 64.28; NPPD Plum 2 Acct 47.37; NSAA 1,510.00; Oriental Trading Co. 426.42; Ornelas, Jovita 1,289.69; PlasmaCAM, Inc. 21,623.30; R Lawn LLC 622.00; Really Good Stuff 758.05; Renaissance Learning, Inc. 2,133.25; Richards, Shane 64.88; Rochester 100 Inc. 114.00; Roger Crandell 476.97; Rudy's GTO 2,119.45; S & W Auto Supply 267.11; Schneider, Darci 204.85; School Specialty LLC 166.20; Sinclair Oil Corp. 800.00; SP Benefit Fund 90.00; Spady, Candace 159.75; Spencer, David 170.91; Teacher

Created Resources 32.96; Time Management System (TMS) 1,455.96; Toby Speihs 1,663.32; Tom, Reeves 187.24; Troy Carlson 1,327.29; Uline 715.55; Valley Medical Clinic 170.00; Verizon Wireless 244.29; Village Of Big Springs 541.60; Vintage Barn Door Blooms 95.00; Wagner, Marie 349.46; Walmart Business: Capital ONE Online 480.78; Western Resource Group Inc. 299.00; Wiest Hardware 1,171.44; General Fund: \$164,497.18 Payroll: \$295,189.62 Bond Fund: BOK Financial \$30,780.00

The transportation committee gave an update on the suburban research. The education committee gave a report about an upcoming legislative education workshop and ALICAP workshops.

A thank you letter from Bryan Kotschwar was read.

Mr. Nick Brost gave the principal's report. Accolades: State Track Qualifiers: Cavin Lanman, Cordell Frerichs, Haily Koenen (Placed 5th in Shot Put), Avery Hayward, Isabelle Reichman, Jillian Frerichs and Johanna Frerichs; Panhandle Prep All Star Basketball: Haily Koenen and Avery Hayward; MAC/MNAC All-Star basketball: Haily Koenen, Avery Hayward and Nic Dehning; John Philip Sousa Award-Band: Kayde Wagner. Thank you: Miss Winckler, Mrs. Sylvester, Mrs. Scherbarth, and Mrs. Jacobs for organizing and hosting the Heritage Night with around 150 people in attendance. Regional West Physicians Clinic held a free sports clinic for South Platte students. Other clinic dates are being posted on FB as they become available. JH awards night and 8th grade promotion was well attended. The retirement party for Mr. Bartels and Mr. Kotschwar was well attended by community members and past Brule, Big Springs, South Platte staff, students, and graduates. We appreciate their many years of service, and thank Dustie Doncheske, Denise Moorhead and Deb Foster for helping to make the celebration happen.

Mr. David Spencer's superintendent's report highlighted the annual egg drop on May 18th, the last day of school, staff openings, school active threat safety training, gym floor refinishing, painting, lunch tables, bus and vehicle maintenance, and other ESSER/Covid funding projects awaiting approval from the grant committee and the non-public special education meeting on June 13. The NHS sponsored Red Cross Blood Drive is scheduled for June 29th. The NE Dept of Education issued a letter of accreditation to the South Platte Schools.

The board will review the student and activity handbooks and provide feedback before the next board meeting.

There was discussion about Policy 6025: Cell Phone and Other Electronic Devices. Motion by Adam Hayward seconded by Tim Van Zee to approve the Policy 6025 Student Cell Phone and Other Electronic Devices as presented. Motion carried.

Tim Van Zee: yes, Duane Duncan: yes, Patricia Welsh: yes, Darrel Armstrong: yes, Amy Stanley: yes, Adam Hayward: yes

There was discussion about the school wellness policy. Motion by Amy Stanley seconded by Tim Van Zee to approve Policy 5052: School Wellness Policy. Motion carried.

Darrel Armstrong: yes, Duane Duncan: no, Patricia Welsh: yes, Adam Hayward: yes, Tim Van Zee: yes, Amy Stanley: yes

Discussion was held about substitute rates. Motion by Amy Stanley seconded by Patricia Welsh to approve prior substitutes and to increase the rate of pay for certified substitutes to \$145/day and \$80/half day and pay lunch/milk. Motion carried.

Patricia Welsh: yes, Darrel Armstrong: yes, Amy Stanley: yes, Adam Hayward: yes, Tim Van Zee: yes, Duane Duncan: yes

Denise Moorhead, Athletic Trainer, Sandhills Physical Therapy provided a report of 2022-23 medical and athletic training incident coverage. The board tabled the athletic training agreement.

Review the minutes.

Motion by Adam Hayward seconded by Tim Van Zee to adjourn the meeting at 9:39 PM.

Motion carried.

Amy Stanley: yes, Duane Duncan: yes, Darrel Armstrong: yes, Tim Van Zee: yes, Patricia Welsh: yes, Adam Hayward: yes

The meeting was adjourned at 9:39 PM.

Tim Van Zee, Secretary

06/2023 - 06/2023

Regular; Beginning Month 06/2023; Processing Month 06/2023; Accounts to Include Accounts with Activity; Active Chart
of Account Number True; Fund Number 05

Fund: 05 STUDENT ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Outstanding AP	Outstanding PO	Balance Change	Balance
05 704 1000	ATHLETICS	23,421.79	282.00	893.30	0.00	0.00	0.00	24,033.09
05 704 1010	CHEERLEADERS	907.45	2,909.00	5,002.00	0.00	0.00	0.00	3,000.45
05 704 1030	JH ATHLETIC FUND - MEMORIAL MONEY	3,630.00	0.00	0.00	0.00	0.00	0.00	3,630.00
05 704 3010	ART CLUB	243.84	0.00	0.00	0.00	0.00	0.00	243.84
05 704 3020	CROSS COUNTRY	697.67	0.00	0.00	0.00	0.00	0.00	697.67
05 704 3025	GOLF TEAM	291.42	0.00	0.00	0.00	0.00	0.00	291.42
05 704 3030	JR. HIGH BASKETBALL	53.63	0.00	0.00	0.00	0.00	0.00	53.63
05 704 3035	BOYS BASKETBALL TEAM	2,518.12	695.00	1,382.00	0.00	0.00	0.00	3,205.12
05 704 3037	GIRLS BASKETBALL TEAM	650.77	0.00	0.00	0.00	0.00	0.00	650.77
05 704 3040	SPEECH	1,540.71	0.00	0.00	0.00	0.00	0.00	1,540.71
05 704 3042	WRESTLING	250.00	0.00	0.00	0.00	0.00	0.00	250.00
05 704 3045	FOOTBALL TEAM	3,876.24	0.00	0.00	0.00	0.00	0.00	3,876.24
05 704 3047	VOLLEYBALL TEAM	1,066.69	20.00	605.00	0.00	0.00	0.00	1,671.69
05 704 3050	FFA	16,215.68	0.00	0.00	0.00	0.00	0.00	16,215.68
05 704 3060	TRACK	1,383.97	0.00	0.00	0.00	0.00	0.00	1,383.97
05 704 3065	UNIFIED BOWLING	1,827.61	0.00	0.00	0.00	0.00	0.00	1,827.61
05 704 3080	FBLA	1,155.00	0.00	0.00	0.00	0.00	0.00	1,155.00
05 704 3090	QUIZ BOWL	365.67	0.00	0.00	0.00	0.00	0.00	365.67
05 704 4040	CLASS OF 2024-JUNIORS	261.62	0.00	0.00	0.00	0.00	0.00	261.62
05 704 4070	CLASS OF 2027-8TH GRADE	338.25	0.00	0.00	0.00	0.00	0.00	338.25
05 704 4075	CLASS OF 2026- FRESHMEN	719.35	0.00	0.00	0.00	0.00	0.00	719.35
05 704 4080	CLASS OF 2028- 7TH GRADE	233.58	0.00	0.00	0.00	0.00	0.00	233.58
05 704 4081	CLASS OF 2023 - SENIORS	751.43	0.00	0.00	0.00	0.00	0.00	751.43
05 704 4090	CLASS OF 2025-SOPHOMORES	3,113.92	0.00	0.00	0.00	0.00	0.00	3,113.92
05 704 5010	MUSIC	1,470.66	0.00	0.00	0.00	0.00	0.00	1,470.66
05 704 5020	STUDENT ADVISORY COUNCIL FUND BALANCE	121.83	0.00	0.00	0.00	0.00	0.00	121.83
05 704 5030	STUCO	2,852.67	27.61	0.00	0.00	0.00	0.00	2,825.06
05 704 5035	AG STUDIES	706.07	0.00	0.00	0.00	0.00	0.00	706.07
05 704 5040	IND ART	14,925.98	0.00	0.00	0.00	0.00	0.00	14,925.98
05 704 5045	ONE ACT	4,424.56	0.00	0.00	0.00	0.00	0.00	4,424.56
05 704 5050	YEARBOOK	3,623.29	0.00	0.00	0.00	0.00	0.00	3,623.29
05 704 5080	LIFESKILLS	3,605.86	0.00	0.00	0.00	0.00	0.00	3,605.86
05 704 5090	FITNESS CENTER	4,275.34	0.00	50.00	0.00	0.00	0.00	4,325.34
05 704 6030	RECYCLE PROGRAM	5,454.88	0.00	0.00	0.00	0.00	0.00	5,454.88
05 704 6040	SPECIAL PROJECTS	16,728.00	0.00	0.00	0.00	0.00	0.00	16,728.00
05 704 8000	BANK CHARGES/INTEREST	518.22	0.00	47.35	0.00	0.00	0.00	565.57
05 704 8050	SCHOLARSHIPS	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
Fund Total: 05		124,341.77	3,933.61	8,979.65	0.00	0.00	0.00	129,387.81

Batch Description: ACTIVITY FUND RECON. 6.2023 **Processing Month:** 06/2023
Checking Account: 5 **STUDENT ACTIVITY CHECKING**

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	06/30/2023	132,362.81

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
8189	MEGAN JERABEK	02/28/2021	150.00
8247	HOMESTEAD PUMPKIN PATCH	04/13/2021	132.00
8722	JEANNE GENTRY	11/29/2022	232.00
8934	OGALLALA SUMMER VOLLEY CAMP	06/13/2023	20.00
8935	JEANNE GENTRY	06/13/2023	232.00
8936	UNIVERSAL CHEER ASSOC.	06/21/2023	2,209.00
	Total:		<u>2,975.00</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
132,362.81	(2,975.00)	129,387.81	129,387.81	0.00

Cleared Automatic Payment Total:
Cleared Checks Total: 3,258.11
Cleared Direct Deposit Total:
Cleared Void Total:
Cleared Cash Receipt Total: 8,979.65
Cleared Manual Journal Entries Total:
Cleared Sales Journal Total:

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
8581	05/09/2022	X			SUTHERLAND	SUTHERLAND HIGH SCHOOL	50.00
8593	05/19/2022	X			CHADSTAT	CHADRON STATE FOOTBALL	1,400.00
8594	05/19/2022	X			UNL	UNIVERSITY OF NE-LINCOLN	48.00
8595	05/25/2022	X			NJCMENSBAS	NJC MENS BASKETBALL	300.00
8596	05/25/2022	X			SOUTHPLATT	SOUTH PLATTE SCHOOLS	332.82
8598	05/31/2022	X			LEYTONHS	LEYTON HIGH SCHOOL	150.00
8599	06/06/2022	X			UNIVERSALC	UNIVERSAL CHEERLEADERS ASSOCIATION	1,940.00
8600	06/06/2022	X			LITTLECAES	LITTLE CAESERS PIZZA	2,798.00
8601	06/06/2022	X			STEPSSTUD	STEPH'S STUDIO	4.76
8602	06/14/2022	X			VALENTINEG	VALENTINE GBB	250.00
8603	06/16/2022	X			NSAA	NSAA	1,280.00
8604	06/16/2022	X			GARRETSONS	GARRETSON'S SPORT CENTER	591.00
8605	06/16/2022	X			SPORTSBOAR	SPORTBOARDZ	55.50
8606	06/16/2022	X			NCA	NEBRASKA COACHES ASSOCIATION	405.00
Check Type Total: Check				Count: 14	Void Total: 0.00	Total without Voids:	9,585.08
Checking Account Total: 5				Count: 14	Void Total: 0.00	Total without Voids:	9,585.08
Grand Total:				Count: 14	Void Total: 0.00	Total without Voids:	9,585.08

Receipt Number	Received From ID/Name	Receipt Date	Description	Receipt Key	Amount
		06/14/2023	CHEER FUNDRAISING -DONUTS	1083	4,458.00
		06/12/2023	CHEER/SCHOLARSHIP/MEMORIAL	1084	1,249.00
		06/28/2023	VB CAMP	1085	605.00
		06/28/2023	STATE TRACK/CHEER	1086	1,188.30
		06/28/2023	BBB FUNDRAISER/CAMP	1087	1,382.00
		06/16/2023	FITNESS CENTER - GERK	1088	50.00
		06/30/2023	JUNE INTEREST	1089	47.35
Report Total:					8,979.65

South Platte Schools Treasurer's Report

June Expenses 2023 - Meeting July 10, 2023

Name of Account	Jun-22	Jun-23	May-23
General Fund(ABT)			
Beginning Balance	\$1,738,634.56	\$628,822.40	\$2,736,751.42
Interest on Checking	\$140.44	\$1,312.10	\$1,052.03
Garden Co. Taxes	\$1,276.24	\$175.43	\$4,540.20
Perkins Co. Taxes	\$5,099.19	\$8,729.13	\$37,793.50
Keith County Taxes	\$85,000.76	\$64,894.65	\$534,799.16
Deuel County Taxes	\$54,273.48	\$89,227.17	\$277,749.90
Co. Fines/Licenses			\$210.00
Local License Fees			
Lunch Reimbursement		\$9,852.28	\$13,831.48
Pro Rata Motor Vehicles			
Spec. Ed Payment	\$67,446.00	\$26,622.00	\$26,729.00
Tuition Reimbursement		\$400.00	\$2,232.00
Title 1 Reimbursement	\$16,338.00		
Title IV	\$10,000.00		
State Apportionment			
STATE AID	\$40,219.00	\$ 63,636.00	\$63,636.00
ESSER/Cares Act			
Interfund Transfer(Activity/Blding)			
State of Ne-High Ability Learners			
Insurance Claim Receipts			
Medicaid Receipts			\$2,814.53
Other State Receipts			
ESU Receipts	\$50.00		
Sale of Junk			
High Ability			
Misc. Receipts	\$1,925.07	\$264,848.76	\$385.15
Total Receipts	\$281,768.18	\$529,697.52	\$965,772.95
Total Disbursements	\$287,857.30	\$385,013.57	\$336,950.55
General Fund End. Balance (ABT)	\$1,732,545.44	\$773,506.35	\$628,822.40
Building Fund (ABT) 493	\$343,699.86	\$235,392.22	\$232,642.62
Depreciation Fund (ABT) 458	\$279,242.72	\$283,078.06	\$282,584.33
Bond Account (ABT) 549	\$368,728.02	\$556,436.98	\$565,141.53
Employee Flex Spending (ABT)	\$5,043.96	\$8,692.13	\$9,342.37
Savings Account (CFB)	\$214,439.01	\$217,356.90	\$217,133.82
CD # 2357	\$250,000.00	\$250,000.00	\$250,000.00
Unemployment Svgs (CFB)	\$29,726.71	\$29,922.45	\$29,894.19
Employee Benefit (CFB)	\$7,307.26	\$7,322.80	\$7,230.12
Activity Fund (CFB)	\$147,437.69	\$129,387.81	\$124,341.77
Lunch Fund (CFB)	\$84,701.16	\$40,114.76	\$42,790.45
Total Funds All Accounts	\$3,462,871.83	\$2,531,210.46	\$2,389,923.60
Fund Distribution - CFB	\$733,611.83	\$674,104.72	\$671,390.35
AB&T	\$2,724,216.04	\$1,857,105.74	\$1,718,533.25
General Fund Expenditures for June 2023			
General Fund Checks	\$145,959.06		
Gross Payroll (DD/Cks/Liab)	\$240,916.41		
Subtotal:	\$386,875.47		
Less: Hot Lunch Payroll	\$1,861.90		
Net General Fund Expenses	\$385,013.57		

230615Nutrition.GeneralLedgerDistributionReportSummary

South Platte Public Schools		General Ledger Distribution Report - Summary						Page: 1	
06/08/2023 12:03 PM		Chart of Account Number %2190% (Nutrition Wages)						User ID: LAW	
		230615June May Hours							
Fund: 01		GENERAL FUND							
Chart of Account Number		Transaction Description		Debit	Credit	Net Change	Reimb Lunch		
01 2190 110 001		PR Salary Expense		3,145.92	0.00	3,145.92		Reg Salaries	
01 2190 110 002		PR Salary Expense		3,145.92	0.00	3,145.92	6,291.84	06 3100 110 000	
01 2190 130 001		PR Salary Expense		269.01	0.00	269.01		Salaries OT	
01 2190 130 002		PR Salary Expense		269.00	0.00	269.00	538.01	06 3100 130 000	
01 2190 210 001		PR Deduction Expense		761.24	0.00	761.24		06 3100 210 000	
01 2190 210 002		PR Deduction Expense		761.24	0.00	761.24	1,522.48	Insurance Health	
01 2190 220 000		PR Tax Expense		13.50	0.00	13.50			
01 2190 220 001		PR Tax Expense		265.23	0.00	265.23		FICA	
01 2190 220 002		PR Tax Expense		265.27	0.00	265.27	544.00	06 3100 220 000	
01 2190 230 001		PR Deduction Expense		251.09	0.00	251.09			
01 2190 230 002		PR Deduction Expense		251.09	0.00	251.09	674.64	06 3100 230 000	
01 2190 231 001		PR Deduction Expense		86.23	0.00	86.23			
01 2190 231 002		PR Deduction Expense		86.23	0.00	86.23		Retirement	
01 2190 290 000		PR Salary Expense		176.49	0.00	176.49		ST/LT Disab	
01 2190 290 001		PR Salary Expense		52.41	0.00	52.41		Other Benef/Ins.Ded	
01 2190 290 002		PR Salary Expense		52.41	0.00	52.41	281.31	06 3100 290 000	
Fund Total: 01				9,852.28	0.00	9852.28	\$ 9,852.28		
							0.00		
							9,852.28		
Nutrition Fund Reimbursement Payroll to General Fund									
June, 2023 Wages									

Check Register by Checking Account

Checking Account ID: 1

Check Type: Automatic Payment

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
9136868	06/21/2023				MACESAXEPR	Mace Saxe Properties LLC	58,640.00
9136879	07/10/2023				AMAZCAPITA	Amazon Capital Services, Inc.	3,591.77
9136880	07/10/2023				CARDSERV	Card Service Center	2,087.16
9136881	07/10/2023				NPPD	NPPD (Nebraska Public Power District)	4,500.00
9136882	07/10/2023				NPPDMLBRY	NPPD MLBRY Acct	64.28
9136883	07/10/2023				NPPDPLUM2	NPPD Plum 2 Acct	47.37
Check Type Total:		Automatic Payment		Void Total:	0.00	Total without Voids:	68,930.58

Checking Account ID: 1

Check Type: Check

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
137858	07/10/2023				BAKEDON	Don Baker	1,055.00
137859	07/10/2023				BALSSTAR	Starlette Balsoma-Connelly	37.30
137860	07/10/2023				CENTLINK	Century Link	652.83
137861	07/10/2023				DEUEL	Deuel Co. Treasurer	10.00
137862	07/10/2023				GREATLEAPS	Diarmuid, Inc.	722.88
137863	07/10/2023				ECOLAB	Ecolab	68.00
137864	07/10/2023				ESU16	ESU 16	535.00
137865	07/10/2023				GROTHMUSIC	Groth Music Instruments1	161.84
137866	07/10/2023				HARMBRAD	Brad Harms	13.10
137867	07/10/2023				KCN	Keith Co. News	105.23
137868	07/10/2023				KIMBTHRE	Thressa Kimbrough	27.45
137869	07/10/2023				KOTSBRYA	Bryan Kotschwar	152.44
137870	07/10/2023				LEARNINGWI	Learning Without Tears	267.63
137871	07/10/2023				NASSPNHS	NASSP - {FEIN#52-6006937}	385.00
137872	07/10/2023				NATIONALGE	National Geographic Kids	47.48
137873	07/10/2023				NRCSA	Ne Rural Community Schools	850.00
137874	07/10/2023				OFFICE	Office Service, Inc.	63.98
137875	07/10/2023				ORIENTAL	Oriental Trading Co.	100.47
137876	07/10/2023				RUDYS	Rudy's GTO	285.84
137877	07/10/2023				THEMESVARI	Themes & Variations Inc.	174.95
137878	07/10/2023				VALLFRAN	Frankie Valla	57.75
137879	07/10/2023				VERIZON	Verizon Wireless	280.33
137880	07/10/2023				WIEST	Wiest Hardware	232.15
Check Type Total:		Check		Void Total:	0.00	Total without Voids:	6,286.65

Checking Account ID: 1

Check Type: Direct Deposit

<u>Check Number</u>	<u>Check Date</u>	<u>Cleared</u>	<u>Void</u>	<u>Void Date</u>	<u>Entity ID</u>	<u>Entity Name</u>	<u>Amount</u>
1488	06/16/2023				ZINKPAINTI	Zink Painting LLC	17,571.20
1490	06/28/2023				OFFICEPROD	Office Products Professionals LLC	18,601.14
1535	07/10/2023				JWPEPPER	JWPepper	29.75
1536	07/10/2023				BARTKENN	Kenneth Bartels	550.00
1537	07/10/2023				EAKESOFFIC	Eakes, Inc./dba Eakes Office Solutions	1,570.10
1538	07/10/2023				HEALTHEQFL	HealthEquity - Wage Works, Inc. (FLEX-125 PLAN)	164.00
1539	07/10/2023				HOMETOWN	Hometown Leasing	2,514.43
1540	07/10/2023				KSB	KSB School Law	350.00
1541	07/10/2023				MCGRAW	McGraw-Hill LLC	897.53
1542	07/10/2023				MIDWESTFLO	MIDWEST FLOOR SPECIALISTS, INC.	2,685.00
1543	07/10/2023				NEWSELA	Newsela	1,400.00
1544	07/10/2023				SUI	SOFTWARE UNLIMITED INC	7,250.00
1545	07/10/2023				SPENDAVI	David Spencer	514.18
1546	07/10/2023				VILLAGEBS	Village Of Big Springs	948.20
1547	07/10/2023				WILSLISA	Lisa Wilson	8.00
1548	07/10/2023				ZINKPAINTI	Zink Painting LLC	15,688.30
Check Type Total:		Direct Deposit		Void Total:	0.00	Total without Voids:	70,741.83
Checking Account Total:		1		Void Total:	0.00	Total without Voids:	145,959.06
Grand Total:				Void Total:	0.00	Total without Voids:	145,959.06

Vendor ID: SANDHILLS Vendor Name: Sandhills Physical Therapy

<u>Entry Date</u>	<u>GL Month</u>	<u>Status</u>	<u>Invoice Number</u>	<u>Purchase Order Number</u>	<u>Requisition Numbers</u>	<u>Checking Account ID</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Posted</u>
09/13/2021	09/2021	PAID	S006777			1	136668	09/13/2021	P
COA Number: 01 2130 340 001				Description: Fall Sports Coverage			4,000.00		
							<u>4,000.00</u>		
11/08/2021	11/2021	PAID	211031FallSports			1	136796	11/08/2021	P
COA Number: 01 2130 340 001				Description: Fall Sports 2021-22			4,000.00		
							<u>4,000.00</u>		
03/21/2022	03/2022	PAID	S011267			1	137106	03/21/2022	P
COA Number: 01 2130 340 001				Description: HS Athletic Training Services			3,000.00		
							<u>3,000.00</u>		
09/19/2022	09/2022	PAID	S014638			1	137452	09/19/2022	P
COA Number: 01 2130 340 001				Description: HS Athletic Training Services			4,000.00		
							<u>4,000.00</u>		
11/14/2022	11/2022	PAID	S015675			1	137526	11/14/2022	P
COA Number: 01 2130 340 001				Description: HS Athletic Training Services			4,000.00		
							<u>4,000.00</u>		
04/10/2023	04/2023	PAID	S018936			1	137725	04/10/2023	P
COA Number: 01 2130 340 001				Description: HS Athletic Training Services			3,000.00		
							<u>3,000.00</u>		
							<u>3,000.00</u>		
							<u>22,000.00</u>		
Total: PAID									



RAUNER & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

1037 12th Avenue | Sidney, NE 69162-1629 | Tel (308) 254-1040 | Fax (308) 254-2510

Robert R. Rauner, Jr., CPA, JD

Jeffrey J. Jung, CPA, PFS

Trevor E. Schuessler, CPA

Julia K. Peetz

June 1, 2023

Board of Education, South Platte Public Schools
 David Spencer, Superintendent
 PO Box 457
 Big Springs, NE 69122

We are pleased to confirm our understanding of the services we are to provide for South Platte Public Schools for the year ended August 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of South Platte Public Schools as of and for the year ended August 31, 2023.

We have also been engaged to report on supplementary information that accompanies South Platte Public Schools' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1) Schedule of expenditures of federal awards.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Information
- 3) Supplemental Schedules

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal

awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; standards contained in the Nebraska State Statutes and the Nebraska Department of Education; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to

preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of South Platte Public Schools' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of South Platte Public Schools' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on South Platte Public Schools' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes based on the trial balance of South Platte Public Schools in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you and propose journal entries affecting the financial statements that management reviews and accepts; and understands the nature of the proposed entries and the impact the entries have on the financial statements. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes based on the trial balance of South Platte Public Schools and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them and the proposed journal entries affecting the financial statements that management reviews and accepts; and understands the nature of the proposed entries and the

impact the entries have on the financial statements prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations,

contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on September 15, 2023.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Rauner & Associates, P.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information on the website with the original document.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, or other confirmations we request and will locate any documents selected by us for testing.

We will schedule the engagement based in part on deadlines, working conditions and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and will provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadline, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to South Platte Public Schools; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Rauner & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Nebraska State Auditor and the Nebraska Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Rauner & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Nebraska State Auditor and the Nebraska Department of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Robert R. Rauner, Jr. is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July 15, 2023.

Our fee for these services will be at our standard hourly rates and we agree that our gross fee for an audit of financial statements will not exceed \$12,285 plus out-of-pocket costs (such as report production, postage, travel, telephone, etc.). If a Single Audit is required, the additional fee for these services will be at our standard hourly rates, not to exceed \$2,700 per major program. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

The Nebraska Department of Education has requested the performance of additional services not addressed in this engagement letter related to compliance with the calculation of the Average Daily Membership as required by Rule 1 of the Nebraska Administrative Code. We will communicate with you regarding the scope of the additional services and the estimated fees in a separate engagement letter.

In the event that the Governmental Accounting Standards Board (GASB), the American Institute of CPA's (AICPA), the General Accounting Office (GAO), the Office of Management and Budget (OMB), or any other federal or state agency promulgates additional standards or audit procedures during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the school board of South Platte Public Schools. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to South Platte Public Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us. You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2020 peer review report accompanies this letter.

Very truly yours,

Rauner & Associates P.C.

Rauner & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of South Platte Public Schools.

Superintendent signature: _____
Title: _____
Date: _____

Board Member signature: _____
Title: _____
Date: _____

Report On The Firm's System Of Quality Control

December 21, 2020

To the Owner of
Rauner & Associates, P.C.
and the Peer Review Committee of the
Nevada Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Rauner & Associates, P.C. (the Firm) in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included audits performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rauner & Associates, P.C. in effect for the year ended May 31, 2020 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Rauner & Associates, P.C. has a peer review rating of pass.

BerganKDV, LLC

BerganKDV, LLC
Omaha, Nebraska



Nick Brost
 South Platte - Nebraska
 3082893274, nbrost@southplatteschools.com

Quote is valid for 90 days from Tuesday, June 27, 2023

Item	Description	Unit Price	Qty.	Amount
Vape Detector - WiFi/Wired	Zeptive Wireless Vape Sensing Unit	\$1,075	18	\$19,350
Annual Software	Annual Software & Licensing costs includes alerts by text*, email, phone app, or website. (This is an annual expense per device)	\$39	18	\$702
Wire Guard	Optional: Protective wire guards for the systems.	\$59	18	\$1,062
Vape Detector Stealth Unit	Optional: Stealth Systems don't provide detection capability, but look just like a fully functioning system and help to deter students from vaping especially when interchanged randomly with "live" sensors	\$165	0	\$0

Subtotal: \$21,114.00
 Shipping: \$200.00
 Total: \$21,314.00

Estimate Delivery Time: 30 days post award

Included with your Zeptive Wireless Vape Detector:

- Zeptive Wireless Vape System (WiFi/Wired Option)
- 2 batteries with charger
- Zeptive App (Android and Apple) - enables users to manage sensor functions from their phone
- Zeptive Web Console - enables users to manage sensor administrative functions from a computer
- Power Options: Battery, PoE or Direct power
- Communication Options: WiFi, Ethernet, Cellular (Note: The cellular connection option requires additional connection charges)
- Notification Options: App, Email, Text, Web Console, Three Color LED, Audible
- 12 month warranty
- Phone support
- Mounting hardware

ZEPTIVE TERMS & CONDITIONS OF SALE
<https://www.zeptive.com/terms-and-conditions>