

MINUTES OF BOARD OF EDUCATION
South Platte School District #95
Regular Board Meeting July 14, 2025 7:00 PM

President Van Zee called to order the Regular Board Meeting of the school board at 7:00 PM with board members: **Present:** Brian Armstrong, Adam Hayward, Amy Stanley, Tim Van Zee, **Absent:** Matt Adams, Duane Duncan. President Van Zee excused Mr. Duncan. **Present:** Matt Adams. President Van Zee excused Mr. Duncan. Mr. Adams arrived at 7:04pm. 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, online and available at the office.

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

Motion by Adam Hayward seconded by Amy Stanley 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 and the final bills from the summer projects for Rays Cement works and Ryan Essink (cabinets for Sixth grade room). Motion carried.

Matt Adams: Absent, Duane Duncan: Absent, Adam Hayward: yes, Brian Armstrong: yes, Tim Van Zee: yes, Amy Stanley: yes

CLAIMS: Amazon 694.37; Big Springs Tire & Auto Repair LLC, 801.62; Big Springs Truck and Travel, 804.52; Black Hills Energy, 1,100.00; Blick Art Materials, 566.46; Card Service Center, 462.34; Carolina Biological Supply Company, 312.18; Century Link, 708.43; CNA Surety, 100.00; DeCoste, Denise, 550.00; Ecolab, 142.80; Eichners Sales & Service, 13,645.58; Einspahr, Heidi, 64.88; Esu # 10, 275.00; ESU 16, 499.00; Goddard, Melisa, 44.50; Guitar Center, 799.00; Hometown Leasing, 2,746.57; Jostens, 118.80; Julesburg Advocate, 58.24; Keith Co. News, 204.12; Lakeshore Learning, 132.20; McGraw-Hill LLC, 700.53; Mead Lumber, 66.66; Mid-American Research, 735.95; Midwest Floor Specialists, LLC., 2,740.00; Nasco, 45.15; National Geographic Kids, 70.69; Ne Rural Community Schools, 850.00; NPPD (Nebraska Public Power District), 2,420.00; NPPD MLBRY Acct, 71.61; NPPD Plum 2 Acct, 48.42; Office Service, Inc., 224.97; Ogallala Flower Shop, 113.50; PSCB Development dba RAS Technology Consultants, Inc., 385.00; Really Good Stuff, 138.93; S & W Auto Supply, 499.75; Sidney Heavy Truck & Auto, LLC, 582.49; Software Unlimited, Inc., 8,250.00; Spady, Candace, 550.00; Student Assurance Services, 508.50; Unum - Colonial Life Insurance Company, 1,554.11; Van Horn, Patsy, 1,140.00; Verizon Wireless, 228.79; Village Of Big Springs, 873.20; Wage Works, Inc., 146.00; WEX Bank, 871.62; Wiest Hardware, 125.71; Wilson, Gabriel, 500.00; Wilson, Lisa, 1,824.35; Doncheske, Tasha, 596.58; South Platte General Fund, 4,634.15, Payroll: 284,095.32

Building Fund Claims: Brent Mollendor Construction, LLC, 5,500.00; Van Zee Heating and Air, 13,727.62 (These invoices are to install and seal the rooftop HVAC units in the fifth and sixth grade rooms.) Motion by Matt Adams seconded by Brian Armstrong to approve Building Fund Claims as presented including Freedom Construction for 8,500.00 (to cut the hole in the roof and install the supports). Motion carried.

Duane Duncan: Absent, Amy Stanley: yes, Brian Armstrong: yes, Adam Hayward: yes, Tim Van Zee: yes, Matt Adams: yes

COMMITTEE REPORTS: BUILDING AND GROUNDS: The seventeen-year-old hustler lawn mower was replaced with another newer hustler mower. EDUCATION: There are several board educational opportunities coming up. TRANSPORTATION: The buses are being serviced, and one tire was warrantied.

Mr. Nick Brost's Principal's Report: The Activities Schedule was handed out with the updated coaches roster. The wrestling, football, and volleyball teams have attended camps. The butterfly garden is in full bloom and everyone is encouraged to take a look. Mrs. Sylvester has completed her Master's Degree in Curriculum and Instruction from UNK. She will present at the Nebraska Language Association fall conference in October with other Spanish teachers from ESU16. Special thank you to Lisa, Dustie and Denise for their work during the summer getting ready for students and staff to return in August.

Mr. David Spencer's Superintendent's Report: June 24th South Platte held the non-public Special Education meeting. SP has received NDE School Accreditation for 2025-2026. Mr. Spencer updated on the sixth grade classroom renovation project. Mr. Spencer and Mr. Brost will attend the NCSA Administrator Days July 23-25. The first day of classes will be August 15th. There was a discussion about Athletic Training Contracts at other schools, at SP, and the history of ATC's in area public schools. Motion by Amy Stanley seconded by Brian Armstrong to accept the Athletic Training Contract for the 2025-2026 school year as presented for \$14,500. Motion carried.

Duane Duncan: Absent, Tim Van Zee: yes, Adam Hayward: no, Amy Stanley: yes, Brian Armstrong: yes, Matt Adams: no

There was a discussion about the Rauner and Associates, PC, LLC bid for the audit proposal 2024-2025 fiscal year. Motion by Brian Armstrong seconded by Adam Hayward to approve the Rauner and Associates, PC, LLC Bid for Audit 2024-2025 Fiscal Year for \$13,900. Motion carried.

Duane Duncan: Absent, Tim Van Zee: yes, Matt Adams: yes, Brian Armstrong: yes, Amy Stanley: yes, Adam Hayward: yes

Classified Wages were moved to executive session.

Review the minutes.

Motion by Matt Adams seconded by Amy Stanley to go into executive session to discuss personnel at 8:21 PM. Motion carried.

Duane Duncan: Absent, Brian Armstrong: yes, Matt Adams: yes, Tim Van Zee: yes, Adam Hayward: yes, Amy Stanley: yes

Motion by Brian Armstrong seconded by Matt Adams to return to regular session after discussion personnel at 9:00 PM. Motion carried.

Duane Duncan: Absent, Amy Stanley: yes, Tim Van Zee: yes, Matt Adams: yes, Brian Armstrong: yes, Adam Hayward: yes

Motion by Amy Stanley seconded by Matt Adams to to set classified salaries as presented. Motion carried.

Duane Duncan: Absent, Brian Armstrong: yes, Adam Hayward: yes, Amy Stanley: yes, Tim Van Zee: yes, Matt Adams: yes

The next regular meeting of the SPBOE will be August 11, 2025 at 7:00 PM.

Motion by Adam Hayward seconded by Amy Stanley to adjourn the meeting. Motion carried.

Duane Duncan: Absent, Amy Stanley: yes, Adam Hayward: yes, Matt Adams: yes, Brian Armstrong: yes, Tim Van Zee: yes

The meeting was adjourned at 9:02 PM.

Adam Hayward, Secretary

MINUTES OF BOARD OF EDUCATION
South Platte School District #95
Regular Board Meeting June 9, 2025 7:00 PM

President Van Zee called to order the Regular Board Meeting of the school board at 7:00 PM with board members: **Present:** Matt Adams, Brian Armstrong, Adam Hayward, Tim Van Zee, **Absent:** Duane Duncan, Amy Stanley. Mrs. Stanley is excused. **Present:** Duane Duncan. Mrs. Stanley is excused. Mr. Duncan arrived at 7:03 PM. 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, online and available at the office.

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

Motion by Brian Armstrong seconded by Adam Hayward 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 Certified Staff Hiring: B. Whipple - Second Grade. Motion carried.
Duane Duncan: yes, Amy Stanley: Absent, Adam Hayward: yes, Tim Van Zee: yes, Matt Adams: yes, Brian Armstrong: yes

CLAIMS: Adams, Alicia, 64.88; Amazon, 6,595.09; Anderson, Joshua, 488.58; Arensdorf, Michael, 1,244.88; Armstrong, Brian, 701.68; ASCD, 119.00; B and H Photo, 3,129.28; Big Springs Truck and Travel, 1,254.74; Black Hills Energy, 1,550.00; Brethauer, Jack, 544.64; Brost, N, 129.18; Brown, Christina, 64.88; Brueggeman, Patrick, 269.33; Caert, Inc., 2,100.00; Card Service Center, 886.45; Carlson Electric, 1,439.38; Carlson, Troy, 1,364.58; Cash-Wa Dist., 42.98; Cdw Government, Inc., 1,184.52; Century Link, 706.46; Christensen, Cameron, 2,109.71; Christensen, H, 550.00; Cornhusker Glass Inc., 291.57; Doncheske, T, 194.63; Duncan, Duane, 1,212.96; Eakes, Inc., 2,158.66; Ecolab, 71.40; Einspahr, Heidi, 51.00; Engineered Controls, Inc., 140.00; Foster, Debra, 90.00; Fox, Casey, 1,019.45; Freedom Flooring, 3,112.72; Frerichs, Lisa, 514.51; Gallentine, LJ, 441.29; Hill, Tim, 866.83; Hometown Leasing, 2,746.57; Hot Lunch Account, 410.30; Hot Lunch, 998.37; Howell, Raymond and Carrie, 303.24; Ideal Linen Supply, 155.84; Johnson, C, 136.00; Johnson, Dylan, 756.50; Johnson, Sarah, 149.63; Johnson, Theresa, 1,971.06; Jostens, 124.18; Keith Co. News, 196.63; KSB School Law, 1,500.00; Learning Without Tears, 492.42; Mathis, Amanda, 898.35; McClung, Mark, 538.65; Mid-American Research, 191.93; Nebraska ASCD, 40.00; Nebraska Council School Administrators, 735.00; Nebraska State Fire Marshall Agency, 180.00; NPPD (Nebraska Public Power District), 2,780.00; NPPD MLBRY Acct, 71.61; NPPD Plum 2 Acct, 48.42; Ornelas, Jovita, 1,276.60; Orr, A, 72.00; R Lawn LLC, 640.00; Really Good Stuff, 191.47; Really Great Reading, LLC, 493.92; Reese Mechanical, 1,370.00; Reichman, Jennifer, 166.88; S & W Auto Supply, 32.98; Schneider, D, 129.75; Snell Services, Inc., 870.13; Speihs, Toby, 1,710.76; Spencer, D, 510.97; Staples, 183.13; Themes & Variations Inc., 200.00; Time Management System (TMS), 1,462.80; Unum - Colonial Life Insurance Company, 1,569.90; Valley Repair, 359.04; Van Horn, Patsy, 960.00; Van Zee Heating and Air, 17,127.63; Verizon Wireless, 227.89; Village Of Big Springs, 1,798.35; Wage Works, Inc., 146.00; Walmart Business, 1,231.89; WEX Bank, 1,839.19; Wiest Hardware, 442.07; Wilson, Gabriel, 651.00; Wilson, L, 81.72 ; Freedom Flooring, 1,419.00; Moorhead, D, 550.00; Time Management System (TMS), 1,072.80; Payroll Total 312,343.54

COMMITTEE REPORTS: BUILDING: Mr. Spencer provided an update on the sixth grade room repairs.

Thank you cards from Mrs. Barnhart and Mrs. Vlasin were read.

Mr. Nick Brost's Principal's Report: Congratulations to Nathan Jacobs, Isabelle Reichman, Brayden Einspahr, Drake Arensdorf, Quinten Koenen for qualifying for the State Track Meet. The Handbook Committee met and discussed the Student Handbook and Activity Handbook. They made recommendations on the following items: graduation awards, graduation requirements, student absences and student council. Kyle Brown and Natalie Mayer conducted a Free Sports Physical day at South Platte. Congratulations to our students who have been selected to participate in the summer All-Star Sports Games. MAC vs MNAC: Jarrette Schwartz, Nathan, Joshua Estrada, Quinten, Isabelle, Johanna Frerichs; Panhandle Prep Basketball: Quinten, Isabelle, Johanna; West Nebraska Football: Quinten; NPCC Basketball: Isabelle, Maddi Cheleen was selected as the coach. South Platte hosted the MAC vs MNAC All-Star Basketball Game. Isabelle and Nathan were MAC team MVPs, Isabelle and Jarrette won the 3-point contests. NSAA Activity Registration for Fall is Due July 1. Athletes have been attending open gym sessions, summer weights and summer camps. Thank you to our coaches for spending time during the summer with our student-athletes. The gym floor has been refinished. The gym will be open next Monday.

Mr. David Spencer's Superintendent's Report: Elementary Staff met today for a family literacy engagement training. NE Association of School Boards has some upcoming training available for school board members. Denise, Dustie and Mr. Brost are busy on the many NDE reports that are due during the summer months. The NHS-sponsored blood drive is this month.

Motion by Duane Duncan seconded by Matt Adams to approve the 2025-26 Superintendent contract. Motion carried.

Amy Stanley: Absent, Tim Van Zee: yes, Brian Armstrong: yes, Matt Adams: yes, Duane Duncan: yes, Adam Hayward: yes

There was discussion about bank account permissions. Motion by Brian Armstrong seconded by Duane Duncan to add David Spencer, Nicholas Brost and Denise Moorhead as signers to the Activity Fund. Tim Van Zee, Brian Armstrong and Adam Hayward, David Spencer and Nicholas Brost to the Activity Fund, Lunch Fund, Benefit Fund, Money Market Account and Certificate of Deposit at Henderson State Bank. Lisa Wilson and Denise Moorhead have online access and Lisa Wilson has online transfer access between South Platte Accounts. Motion carried.

Amy Stanley: Absent, Duane Duncan: yes, Tim Van Zee: yes, Brian Armstrong: yes, Adam Hayward: yes, Matt Adams: yes

There was a discussion about local substitutes. Motion by Matt Adams seconded by Adam Hayward to approve the substitute pay rate \$150 full day and \$85/ half day with lunch paid and the use of local substitutes for the 2025-2026 School Year. Motion carried.

Amy Stanley: Absent, Duane Duncan: yes, Tim Van Zee: yes, Adam Hayward: yes, Matt Adams: yes, Brian Armstrong: yes

There was a discussion about KSB and School Board Policy. Motion by Adam Hayward seconded by Brian Armstrong to approve the following legally state required policies: 1002, 2006, 3003, 3004.1, 3023, 3026, 3036, 3043, 3057, 4051, 4059, 5001, 5018, 5031, 5034, 6031, 6034, and 6045. Motion carried.

Amy Stanley: Absent, Duane Duncan: no, Brian Armstrong: yes, Matt Adams: yes, Tim Van Zee: yes, Adam Hayward: yes

Motion by Duane Duncan seconded by Brian Armstrong to approve the following policies that are highly recommended as presented: 3047, 4057, 5016. Motion carried.

Amy Stanley: Absent, Duane Duncan: yes, Adam Hayward: yes, Matt Adams: yes, Brian Armstrong: yes, Tim Van Zee: yes

There was a discussion about handbooks. Motion by Brian Armstrong seconded by Duane Duncan to approve the 2025-2026 Student Handbook and Activity Book as presented. Motion carried.

Amy Stanley: Absent, Adam Hayward: yes, Tim Van Zee: yes, Brian Armstrong: yes, Matt Adams: yes, Duane Duncan: yes

There was a discussion about the Athletic Training Contract. Motion by Brian Armstrong seconded by Duane Duncan to approve Athletic Training Contract for 2025-2026 as presented with Sandhills Physical Therapy. Motion Failed.

Amy Stanley: Absent, Duane Duncan: yes, Brian Armstrong: yes, Adam Hayward: no, Matt Adams: no, Tim Van Zee: no

There was a discussion about a scholarship CD fund. Motion by Adam Hayward seconded by Matt Adams to approve superintendent to open scholarship flex MMA and CD Account. The principal and superintendent have authority as signers on the accounts (As of June 9, 2025 those individuals are David Spencer and Nicholas Brost). Motion carried.

Amy Stanley: Absent, Adam Hayward: yes, Brian Armstrong: yes, Tim Van Zee: yes, Matt Adams: yes, Duane Duncan: yes

There was discussion about summer projects: concrete work and electrical work. Motion by Adam Hayward seconded by Duane Duncan to approve bid for concrete work by Ray's Cement Works in front of the school to address drainage. Motion carried.

Amy Stanley: Absent, Duane Duncan: yes, Matt Adams: yes, Adam Hayward: yes, Tim Van Zee: yes, Brian Armstrong: Abstain (With Conflict)

Motion by Brian Armstrong seconded by Matt Adams to approve electrical bid for roof top units by Carlson Electric. Motion carried.

Amy Stanley: Absent, Brian Armstrong: yes, Tim Van Zee: yes, Matt Adams: yes, Duane Duncan: yes, Adam Hayward: yes

Review the minutes.

The next regular meeting of the SPBOE will be July 14, 2025 at 7:00 PM.

Motion by Adam Hayward seconded by Duane Duncan to adjourn the meeting. Motion carried.

Amy Stanley: Absent, Tim Van Zee: yes, Duane Duncan: yes, Adam Hayward: yes, Brian Armstrong: yes, Matt Adams: yes

The meeting was adjourned at 8:57 PM.

Adam Hayward, Secretary

Activity Fund Balance Report - Summary - Include Encumbrances
06/2025 - 06/2025
Regular; Beginning Month 06/2025; Processing Month 06/2025; Accounts to Include Accounts with Activity; Active Chart
of Account Number True; Fund Balance Account 37 Records Selected; Fund Number 05

Fund: 05	STUDENT ACTIVITY FUND	<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Outstanding PO</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 1000		ATHLETICS		23,403.12	10,364.40	1,241.00	0.00	0.00	0.00	14,279.72
05 704 1010		CHEERLEADERS		3,508.18	2,945.80	0.00	0.00	0.00	0.00	562.38
05 704 1030		JH ATHLETIC FUND - MEMORIAL MONEY		3,530.00	0.00	0.00	0.00	0.00	0.00	3,530.00
05 704 3010		ART CLUB		243.84	0.00	0.00	0.00	0.00	0.00	243.84
05 704 3020		CROSS COUNTRY		759.23	0.00	0.00	0.00	0.00	0.00	759.23
05 704 3025		GOLF TEAM		188.42	0.00	0.00	0.00	0.00	0.00	188.42
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		1,615.84	0.00	0.00	0.00	0.00	0.00	1,615.84
05 704 3037		GIRLS BASKETBALL TEAM		75.33	960.00	1,499.50	0.00	0.00	0.00	614.83
05 704 3040		SPEECH		1,057.64	0.00	0.00	0.00	0.00	0.00	1,057.64
05 704 3042		WRESTLING		206.00	0.00	0.00	0.00	0.00	0.00	206.00
05 704 3045		FOOTBALL TEAM		6,251.58	0.00	50.00	0.00	0.00	0.00	6,301.58
05 704 3047		VOLLEYBALL TEAM		6,569.82	0.00	0.00	0.00	0.00	0.00	6,569.82
05 704 3050		FFA		11,501.05	0.00	0.00	0.00	0.00	0.00	11,501.05
05 704 3056		SPANISH CLUB		1,428.19	0.00	0.00	0.00	0.00	0.00	1,428.19
05 704 3060		TRACK		666.85	0.00	0.00	0.00	0.00	0.00	666.85
05 704 3065		UNIFIED BOWLING		1,375.38	0.00	0.00	0.00	0.00	0.00	1,375.38
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 4030		CLASS OF 2029		252.29	0.00	0.00	0.00	0.00	0.00	252.29
05 704 4070		CLASS OF 2027		2,570.94	0.00	0.00	0.00	0.00	0.00	2,570.94
05 704 4075		CLASS OF 2026		352.58	0.00	0.00	0.00	0.00	0.00	352.58
05 704 4080		CLASS OF 2028		2,424.10	0.00	0.00	0.00	0.00	0.00	2,424.10
05 704 4090		CLASS OF 2025		1,843.27	0.00	10.00	0.00	0.00	0.00	1,853.27
05 704 5010		MUSIC		2,454.87	0.00	0.00	0.00	0.00	0.00	2,454.87
05 704 5020		STUDENT ADVISORY COUNCIL FUND BALANCE		656.71	0.00	0.00	0.00	0.00	0.00	656.71
05 704 5030		STUCO		4,126.68	0.00	0.00	0.00	0.00	0.00	4,126.68
05 704 5035		AG STUDIES		799.85	0.00	0.00	0.00	0.00	0.00	799.85
05 704 5040		IND ART		8,686.19	0.00	0.00	0.00	0.00	0.00	8,686.19
05 704 5045		ONE ACT		5,566.20	0.00	0.00	0.00	0.00	0.00	5,566.20
05 704 5050		YEARBOOK		2,619.88	0.00	0.00	0.00	0.00	0.00	2,619.88
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		4,288.89	0.00	40.00	0.00	0.00	0.00	4,328.89
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		15,675.37	0.00	0.00	0.00	0.00	0.00	15,675.37
05 704 8000		BANK CHARGES/INTEREST		1,697.17	0.00	55.28	0.00	0.00	0.00	1,752.45
05 704 8050		SCHOLARSHIPS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Total: 05				127,030.50	14,270.20	2,895.78	0.00	0.00	0.00	115,656.08

Batch Description: ACT ACT RECON 6.2025 **Processing Month:** 06/2025
Checking Account: 5ACTCFB **STUDENT ACTIVITY CHECKING**

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
	Statement Balance	06/30/2025	127,463.13

Outstanding Checks

<u>Check/Reference Number</u>	<u>Description</u>	<u>Date</u>	<u>Amount</u>
9506	Grant Jones	01/13/2025	200.00
9516	HEMINGFORD HIGH SCHOOL	01/22/2025	30.00
9534	Candace Spady	02/06/2025	347.15
9554	COLLIN SWEDBURG	02/21/2025	175.00
9621	UNIVERSITY OF NE-KEARNEY	04/03/2025	10.00
9656	ZAERIHYA DONCHESKE	04/23/2025	400.00
9657	JOHANNA FRERICHS	04/23/2025	225.00
9659	ISABELLE REICHMAN	04/23/2025	225.00
9674	SUTHERLAND HIGH SCHOOL	05/07/2025	50.00
9685	TAMI SORENSEN	05/07/2025	50.00
9708	Home2Suites by Hilton - Omaha West, NE OMACS	06/09/2025	3,024.00
9711	UNIVERSITY OF NE-KEARNEY	06/19/2025	960.00
9712	NSAA	06/19/2025	1,685.00
9713	Hauff Sporting Goods	06/19/2025	305.90
9714	HARCO ATHLETIC RECONDITIONING	06/19/2025	4,120.00
	Total:		<u>11,807.05</u>

<u>Statement Balance</u>	<u>Outstanding Total</u>	<u>Balance on Books</u>	<u>Cash Account Balance</u>	<u>Difference</u>
127,463.13	(11,807.05)	115,656.08	115,656.08	0.00

Cleared Automatic Payment Total:
Cleared Checks Total: 7,870.35
Cleared Direct Deposit Total:
Cleared Void Total:
Cleared Cash Receipt Total: 2,895.78
Cleared Manual Journal Entries Total:
Cleared Sales Journal Total:

<u>Receipt Number</u>	<u>Received From ID/Name</u>	<u>Receipt Date</u>	<u>Description</u>	<u>Receipt Key</u>	<u>Amount</u>
		06/03/2025	GBB MAC/MNAC FUNDRAISER	2445	1,378.00
		06/16/2025	STATE TRACK HOTEL/SR FLOWERS	2446	1,051.00
		06/17/2025	REPLACEMENT BB JERSEY	2447	200.00
		06/25/2025	FB DONATION/FITENSS CENTER	2448	90.00
		06/30/2025	GBB FUNDRAISER	2449	121.50
		06/30/2025	JUNE INTEREST	2450	55.28
			Report Total:		<u>2,895.78</u>

Checking Account ID: 5ACTCFB

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>
9655	04/23/2025	X			FRERCOR	CORDELL FRERICHS	425.00
9658	04/23/2025	X			KOENQUI	QUINTEN KOENEN	225.00
9664	04/29/2025	X			BRADYHS	BRADY HS	60.00
9672	05/07/2025	X			UNK	UNIVERSITY OF NE-KEARNEY	10.00
9690	05/15/2025	X			CHADSTAT	CHADRON STATE FOOTBALL	1,210.00
9698	05/15/2025	X			ARCHWAY	ARCHWAY	105.00
9700	05/20/2025	X			NJCMENSBAS	NJC MENS BASKETBALL	300.00
9701	05/21/2025	X			HILTON	Hilton Garden Inn	1,045.00
9703	05/22/2025	X			AMAZCAPITA	Amazon Capital Services, Inc.	32.00
9705	05/27/2025	X			BOONDOCKDE	Boondock Designs LLC	210.00
9706	05/27/2025	X			AMAZCAPITA	Amazon Capital Services, Inc.	73.05
9707	06/09/2025	X			CARDSERV	Card Service Center	435.10
9709	06/09/2025	X			AMAZCAPITA	Amazon Capital Services, Inc.	1,148.80
9710	06/09/2025	X			CHEERUCAM	CHEER U CAMPS & CHOREOGRAPHY	1,797.00
9715	06/19/2025	X			VARITYSPI	VARITY SPIRIT FASHIONS	794.40
Check Type Total: Check					Count: 15	Void Total: 0.00	Total without Voids: 7,870.35
Checking Account Total: 5ACTCFB					Count: 15	Void Total: 0.00	Total without Voids: 7,870.35
Grand Total:					Count: 15	Void Total: 0.00	Total without Voids: 7,870.35

		June 30, 2025		
		Statement of Account Standing		
		(Current Month)		Cash on Hand as of
				July 8, 2025
June 30, 2025	General Fund 01 Bank Bal Cash	\$ 1,841,845.30		
	General Fund Taxes Received(Month to date) (Title/Grant REIMB)	\$ 12,951.50		
	Payroll Expenses(Total Current Month)	\$ (284,095.32)		
	# Employees- 49 EE, 31 Payee Records			
	General Fund Expenses Current Month	\$ (51,096.54)		
Total Payroll and Claims Gen Fund		-\$335,191.86		
	General Fund O/S Checks	\$ (36,471.00)		
July 8, 2025	General Fund: CASH ON HAND			\$ 1,483,133.94
June 30, 2025	Money Market Fund 01 Account: Bal Cash (Cash on Hand)			\$ 78,764.61
June 30, 2025	Cert of Deposit Gen Fund 01 from CFB (Cash on Hand)			\$ 50,000.00
June 30, 2025	Depreciation Account: Fund 02 Bal Cash (Cash on Hand)			\$ 66,029.53
June 30, 2025	Benefit Account Fund 03: Bal Cash (Cash on Hand)			\$ 7,546.90
June 30, 2025	Unemployment Account: Fund 03 Bal Cash (Cash on Hand)			\$ 30,640.19
June 30, 2025	FLEX Spending Account: Fund 03 Bal Cash (Cash on Hand)			\$ 12,195.58
June 30, 2025	Activity Fund 05 Bank Balance	\$ 127,463.13		
	Activity Fund Rects - Unknown			
	Activity Fund Expenses - Unknown			
	Activity Fund Outstanding Checks	\$ (11,807.05)		
July 8, 2025	Act Fund: Available CASH ON HAND (ESTIMATE) See Official Activity Fund Report			\$ 115,656.08
June 30, 2025	Lunch Fund 06 Cash Bal	\$ 20,331.27		
	Lunch Fund Deposits Received to Date	\$ 46.00		
	Lunch Fund Expenses Current Month	\$ (5,230.73)		
	Lunch Fund Payroll Reimbursement	\$ (4,634.15)		
	Lunch Fund Outstanding Checks	\$ (191.78)		
July 8, 2025	Lunch Fund: CASH ON HAND			\$ 10,320.61
June 30, 2025	Bond Fund 07 Cash Bal	\$ 641,971.00		
	Bond Fund Taxes Received to Date	\$ 508.92		
	Bond Fund O/S Claims	\$ -		
July 8, 2025	Bond Fund: CASH ON HAND			\$ 642,479.92
June 30, 2025	Building Fund 08 Cash Bal	\$ 89,559.77		
	Building Fund Taxes Received to Date	\$ 54.83		
	Building Fund Expenses Current Month	\$ (19,227.62)		
July 8, 2025	Building Fund: CASH ON HAND			\$ 70,386.98
July 8, 2025	TOTAL CASH IN ALL BANKS			\$2,613,000.34

		May 31, 2025		
		Statement of Account Standing		
		(Prior Month)		Cash on Hand as of
				June 5, 2025
May 31, 2025	General Fund 01 Bank Bal Cash	\$ 1,822,738.39		
	General Fund Taxes Received(Month to date) (SPED REIMB)	\$ 137,176.00		
	Payroll Expenses(Total Current Month)	\$ (312,343.54)		
	# Employees- 58 EE, 32 Payee Records			
	General Fund Expenses Current Month	\$ (89,455.03)		
Total Payroll and Claims Gen Fund		-\$401,798.57		
	General Fund O/S Checks	\$ (139.36)		
June 5, 2025	General Fund: CASH ON HAND			\$ 1,557,976.46
May 31, 2025	Money Market Fund 01 Account: Bal Cash (Cash on Hand)			\$ 78,677.74
May 31, 2025	Cert of Deposit Gen Fund 01 from CFB (Cash on Hand)			\$ 50,000.00
May 31, 2025	Depreciation Account: Fund 02 Bal Cash (Cash on Hand)			\$ 65,979.41
May 31, 2025	Benefit Account Fund 03: Bal Cash (Cash on Hand)			\$ 7,543.70
May 31, 2025	Unemployment Account: Fund 03 Bal Cash (Cash on Hand)			\$ 30,606.40
May 31, 2025	FLEX Spending Account: Fund 03 Bal Cash (Cash on Hand)			\$ 12,649.93
May 31, 2025	Activity Fund 05 Bank Balance	\$ 132,437.70		
	Activity Fund Rects - Unknown			
	Activity Fund Expenses - Unknown			
	Activity Fund Outstanding Checks	\$ (5,407.20)		
June 5, 2025	Act Fund: Available CASH ON HAND (ESTIMATE) See Official Activity Fund Report			\$ 127,030.50
May 31, 2025	Lunch Fund 06 Cash Bal	\$ 23,629.68		
	Lunch Fund Deposits Received to Date			
	Lunch Fund Expenses Current Month	\$ (3,297.56)		
	Lunch Fund Payroll Reimbursement	\$ (7,593.35)		
	Lunch Fund Outstanding Checks	\$ (11.78)		
June 5, 2025	Lunch Fund: CASH ON HAND			\$ 12,726.99
May 31, 2025	Bond Fund 07 Cash Bal	\$ 652,751.12		
	Bond Fund Taxes Received to Date	\$ -		
	Bond Fund O/S Claims	\$ (26,477.50)		
June 5, 2025	Bond Fund: CASH ON HAND			\$ 626,273.62
May 31, 2025	Building Fund 08 Cash Bal	\$ 80,768.71		
	Building Fund Taxes Received to Date	\$ -		
	Building Fund Expenses Current Month	\$ -		
June 5, 2025	Building Fund: CASH ON HAND			\$ 80,768.71
June 5, 2025	TOTAL CASH IN ALL BANKS			\$2,696,046.46

		July 2024		
		Statement of Account Standing		Cash on Hand
		(Prior Year)		as of
				July 11, 2024
June 30, 2024	General Fund Bank Bal Cash		\$ 1,503,921.02	
	General Fund Taxes Received(Month to date)+Deuel to Deposit		\$ 28,639.00	
	Payroll Expenses(Total Current Month)		\$ (279,913.83)	
	# Employees-46 EE, 28 Payee Records			
	General Fund Expenses Current Month		\$ (46,650.77)	
Total Payroll and Claims Gen Fund		-\$326,564.60		
	General Fund O/S Checks		\$ (58,749.11)	
July 11, 2024	General Fund: CASH ON HAND			\$ 1,147,246.31
June 30, 2024	Money Market Account: Bal Cash (Cash on Hand)			\$ 56,586.14
June 30, 2024	***Add COD Gen Fund from CFB (Cash on Hand)			\$ 50,000.00
June 30, 2024	Depreciation Account: Bal Cash (Cash on Hand)			\$ 15,754.25
June 30, 2024	Benefit Account: Bal Cash (Cash on Hand)			\$ 7,509.79
June 30, 2024	FLEX Spending Account: Bal Cash (Cash on Hand)			\$ 6,101.18
June 30, 2024	Unemployment Account: Bal Cash (Cash on Hand)			\$ 30,267.35
June 30, 2024	Activity Fund: (Cash on Hand) after O/S Checks			\$ 103,580.71
June 30, 2024	Lunch Fund Cash Bal	\$ 9,511.13		
	Lunch Fund Income	\$ -		
	Lunch Fund Expense Current Month	\$ 7,437.56		
	Lunch Fund O/S	\$ -		
July 11, 2024	Lunch Fund: CASH ON HAND			\$ 2,073.57
June 30, 2024	Bond Fund Cash Bal	\$ 719,676.43		
	Bond Fund Taxes Received to Date+Deuel to Deposit	\$ 2,304.00		
	Bond Fund O/S Claims	\$ -		
July 11, 2024	Bond Fund: CASH ON HAND			\$ 721,980.43
June 30, 2024	Building Fund Cash Bal	\$ 66,347.41		
	Building Fund Taxes Received to Date+Deuel to Deposit	\$ 185.00		
	Building Fund Expenses Current Month	\$ -		
July 11, 2024	Building Fund: CASH ON HAND			\$ 66,532.41
July 11, 2024	TOTAL CASH IN ALL BANKS			\$2,253,116.14
	** Edited to Include Deuel County Checks Rec'd July 15, 2024 in mail.			

Fund: 01 GENERAL FUND

Lunch Reimb

Chart of Account Number	Transaction Description	Debit	Credit	Net Change	<u>Reimb Lunch</u>		
01 2190 110 000	PR Salary Expense	2,343.62	0.00	2,343.62	2,343.62	06 3100 110 000	Reg Salaries
01 2190 130 000	PR Salary Expense	310.28	0.00	310.28	310.28	06 3100 130 000	OT Salaries
01 2190 210 000	PR Deduction Expense	1,243.39	0.00	1,243.39	1,243.39	06 3100 210 000	Insurance Health/Dental
01 2190 220 000	PR Tax Expense	208.28	5.74	202.54	202.54	06 3100 220 000	FICA
01 2190 230 000	PR Deduction Expense	309.60	0.00	309.60	309.60	06 3100 230 000	Retirement
01 2190 280 000	PR Deduction Expense	224.72	0.00	224.72	224.72	06 3100 280 000	Other Employee Benefit
Fund Total: 01		4,639.89	5.74	4,634.15	4,634.15		
					<u>\$ 4,634.15</u>		

July 2025 Nutrition Wages Expense Reimbursement

Checking Account ID: 011GENFDAB

Check Type: Automatic Payment

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
9137378	07/14/2025				AMAZCAPITA	Amazon Capital Services, Inc.	694.37
9137379	07/14/2025				BHENERGY	Black Hills Energy	1,100.00
9137380	07/14/2025				CARDSERV	Card Service Center	462.34
9137381	07/14/2025				NPPD	NPPD (Nebraska Public Power District)	2,420.00
9137382	07/14/2025				NPPDMLBRY	NPPD MLBRY Acct	71.61
9137383	07/14/2025				NPPDPLUM2	NPPD Plum 2 Acct	48.42
9137384	07/14/2025				UNUM	Unum - Colonial Life Insurance Company	1,554.11
9137385	07/14/2025				WEXBANK	WEX Bank	871.62
Check Type Total:		Automatic Payment		Void Total:		0.00	Total without Voids: 7,222.47

Checking Account ID: 011GENFDAB

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
138754	07/14/2025				BSTARLLC	Big Springs Tire & Auto Repair LLC	801.62
138755	07/14/2025				BSTT	Big Springs Truck and Travel	804.52
138756	07/14/2025				BLICKART	Blick Art Materials	566.46
138757	07/14/2025				CAROLINABI	Carolina Biological Supply Company	312.18
138758	07/14/2025				CNASURET	CNA Surety	100.00
138759	07/14/2025				ECOLAB	Ecolab	142.80
138760	07/14/2025				EICHNERS	Eichners Sales & Service	13,645.58
138761	07/14/2025				EINSHEID	Heidi Einspahr	64.88
138762	07/14/2025				ESU10	Esu # 10	275.00
138763	07/14/2025				ESU16	ESU 16	499.00
138764	07/14/2025				GUICENT	Guitar Center	799.00
138765	07/14/2025				JOSTENS	Jostens	118.80
138766	07/14/2025				JULESB	Julesburg Advocate	58.24
138767	07/14/2025				KCN	Keith Co. News	204.12
138768	07/14/2025				LAKESHORE	Lakeshore Learning	132.20
138769	07/14/2025				MEADL	Mead Lumber	66.66
138770	07/14/2025				MARC	Mid-American Research	735.95
138771	07/14/2025				NASCO	Nasco	45.15
138772	07/14/2025				NATIONALGE	National Geographic Kids	70.69
138773	07/14/2025				NRCSA	Ne Rural Community Schools	850.00
138774	07/14/2025				OFFICE	Office Service, Inc.	224.97
138775	07/14/2025				OGALFLO	OGALLALA FLOWER SHOP	113.50
138776	07/14/2025				PSCBDEVEL	Robert Stats	385.00
138777	07/14/2025				REALLYGOO	Really Good Stuff	138.93
138778	07/14/2025				SW	S & W Auto Supply	499.75
138779	07/14/2025				SIDNEYHEAV	Sidney Heavy Truck & Auto, LLC	582.49
138780	07/14/2025				STUDENASSU	Student Assurance Services	508.50
138781	07/14/2025				VANHORN	Patsy Van Horn	1,140.00
138782	07/14/2025				VERIZON	Verizon Wireless	228.79
138783	07/14/2025				WIEST	Wiest Hardware	125.71
Check Type Total:		Check		Void Total:		0.00	Total without Voids: 24,240.49

Checking Account ID: 011GENFDAB

Check Type: Direct Deposit

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
3351	07/14/2025				CENTLINK	Century Link	708.43
3352	07/14/2025				WILSGABE	Gabriel Wilson	500.00
3353	07/14/2025				DECODENI	Denise DeCoste	550.00
3354	07/14/2025				GODDMELI	Melisa Goddard	44.50
3355	07/14/2025				HOMETOWN	Hometown Leasing	2,746.57
3356	07/14/2025				MCGRAW	McGraw-Hill LLC	700.53
3357	07/14/2025				MIDWESTFLO	MIDWEST FLOOR SPECIALISTS, INC.	2,740.00
3358	07/14/2025				SUI	SOFTWARE UNLIMITED INC	8,250.00
3359	07/14/2025				SPADCAND	Candace Spady	550.00
3360	07/14/2025				VILLAGEBS	Village Of Big Springs	873.20
3361	07/14/2025				HEALTHEQFL	Wage Works, Inc.	146.00
3362	07/14/2025				WILSLISA	Lisa Wilson	1,824.35
Check Type Total:		Direct Deposit		Void Total:		0.00	Total without Voids: 19,633.58

Check Register by Checking Account

07/08/2025 3:16 PM

Unposted; Batch Description 2507 July Reg Claims; Checking Account ID 011GENFDAB

User ID: LAW

Checking Account Total:	011GENFDAB	Void Total:	0.00	Total without Voids:	<u>51,096.54</u>
Grand Total:		Void Total:	0.00	Total without Voids:	<u>51,096.54</u>
Payroll Total					<u>284,095.32</u>
General Fund Grand Total Claims:					<u>335,191.86</u>

Checking Account ID: 8BLDGFCF

Check Type: Check

Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Amount
1114	07/14/2025				BRENTMOLLE	Brent Mollendor Construction, LLC	5,500.00
1115	07/14/2025				VANZEE	Van Zee Heating and Air	13,727.62
Check Type Total:		Check			Void Total: 0.00		Total without Voids: 19,227.62
Checking Account Total:		8BLDGFCF			Void Total: 0.00		Total without Voids: 19,227.62
Grand Total:					Void Total: 0.00		Total without Voids: 19,227.62

South Platte School Board Members:

I am writing this in regards to Denise Moorhead's Athletic Trainer contract renewal. I understand that it is proposed to lessen her duties throughout the school year in order to cut expenses. I am certain that costs need to be considered when looking at the feasibility of having an athletic trainer cover as much as Denise has done in the past. As a football coach for 17 years, I have been with and without an athletic trainer. I will assure you that a trainer plays a vital role in not only protecting our players, but also helps them return to play quicker. Most importantly a certified athletic trainer's assessment of a player's injury will be more accurate and their evaluation of an injury provides less liability for school personnel. There are two options for a coach during a game or practice when a player is hurt. Sit the player out or allow them to continue. Sitting a player out is the safest answer both from a medical and liability standpoint. This can cause major delays in a player's skill development. It's difficult to have a player improve their skills when they don't practice or play in games because they are hurt. There is a huge difference between being hurt and injured. Hurt players can continue to be active with limitations/taping/wrapping, etc and injured can not. I personally can't assess every injury correctly, and have found that an athletic trainer is better suited for this role.

We have been fortunate over the years in terms of Denise offering her services. I know these services may change, and we would have to adapt to a different system. All I ask is that you take into consideration what is best for the students of South Platte during your negotiation.

Cameron Miller

South Platte Public Schools
Head Football & Wrestling Coach



Denise Moorhead <dmoorhead@southplatteschools.com>

Board Letter

1 message

Catherine owen <cowen@southplatteschools.com>

Wed, Jul 9, 2025 at 1:10 PM

To: Denise Moorhead <dmoorhead@southplatteschools.com>

To South Platte Board of Education,


Having a traveling athletic trainer is highly beneficial for a small school as it enhances the safety and well-being of student-athletes. With a dedicated professional, like Denise, on-site during practices and games, injuries can be promptly assessed and treated, reducing the risk of long-term complications. Denise also provides vital education on injury prevention and proper techniques, promoting a culture of health and fitness. Additionally, the presence of a traveling trainer can improve the overall performance of athletic programs by ensuring that athletes receive the care they need, in a supportive environment where students can thrive both physically and mentally.

Catherine Owen
Head HS Volleyball/Cheerleading Coach

Sandhills PT Athletic Training Agreement
2024-2025

This agreement for Athletic training coverage is between South Platte Schools and Denise Moorhead, a contract employee of Sandhills PT and Sports Rehab. South Platte Schools will disperse \$5,000 for fall Sports, \$6,000 for winter sports and \$3,000 for springs sports to Sandhills PT and Sports Rehab to be paid to Denise Moorhead after the start of each said season. Expectations for services is as follows:

1. To attend at least 85% of all High School Volleyball, High School Football, High School Basketball, High School Wrestling, and High School Track home contests and 50% of the away contests.
2. Provide Athletic Training services to the student athletes during the first part of practice and be "on Call" for the coaches and student athletes at least 2 days a week.
3. Sandhills PT will provide liability insurance and cover the licensing fees for ATC services of this contract.
4. Should the trainer not complete the season for any reason, they will be responsible to pay the prorated portion of the individual sport season disbursement back to Sandhills PT. Sandhills PT will then reimburse this amount to South Platte Schools. This repayment will then terminate this contract for athletic training services between Sandhills PT and South Platte Schools.
5. Sandhills Physical Therapy is not responsible for any travel expenses needed to perform this agreement.
6. All Training room supplies will be provided by South Platte Schools.



David Spencer, Superintendent



Tara Perlinger, DPT, Sandhills Physical Therapy



Denise Moorhead, ATC

\$14,000

Sandhills PT Athletic Training Agreement
2023-2024

This agreement for Athletic training coverage is between South Platte Schools and Denise Moorhead, a contract employee of Sandhills PT. South Platte will disperse \$5,000 for fall Sports, \$5,000 for winter sports and \$3,000 for springs sports to Sandhills to be paid to Denise Moorhead after the start of each said season. Expectations for services is as follows:

1. To attend 90% of all High School Volleyball, High School Football, High school Basketball, High School Wrestling and High School Track contests, home and 50% of the away contests.
2. Provide Athletic Training services to the student athletes during the first part of practice and be "on Call" for the coaches and student athletes at least 2 days a week.
3. Sandhills PT will provide liability insurance and cover the licensing fees for ATC services of this contract.
4. Should the trainer not complete the season for any reason, they will be responsible to pay the prorated portion of the individual sport season disbursement back to Sandhills PT. Sandhills PT will then reimburse this amount to South Platte Schools. This repayment will then terminate this contract for athletic training services between Sandhills PT and South Platte Schools.
5. Sandhills Physical Therapy is not responsible for any travel expenses needed to perform this agreement.
6. All Training room supplies will be provided by South Platte Schools.

David Spencer, Superintendent

Sandhills Physical Therapy

\$13,000



June 1, 2025

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, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of South Platte Public Schools as of and for the year ended August 31, 2025.

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 as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion 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 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 of 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*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and 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, and will include tests of the accounting records of South Platte Public Schools 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 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. 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 customers, 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. 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*. 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. 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 and *Government Auditing Standards*.

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 the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for 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, and

for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 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 and the provisions of contracts and grant agreements.

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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) additional information that we may request for the purpose of the audit; and (3) 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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

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 the preparation of the 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 other 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.

Other Services

We will also assist in preparing the financial statements and related notes based on the trial balance of South Platte Public Schools in conformity with the modified cash basis of accounting which is comprehensive basis of accounting other than accounting principles generally accepted in the United States of America 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 statement 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 relating to the financial statements 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 and related notes based on the trial balance of South Platte Public Schools and that you have reviewed and approved the financial statements 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.

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.

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 the 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 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, 2025 and to issue our reports no later than November 5, 2025.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$13,900. 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. 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 audit.^{uu} If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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 a written report upon completion of our audit of South Platte Public Schools' financial statements. Our report 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.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that 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 on compliance, and (2) that 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 report will also state that the report is not suitable for any other purpose. If during our audit we become aware that [Name of Governmental Unit] is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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 2023 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: _____

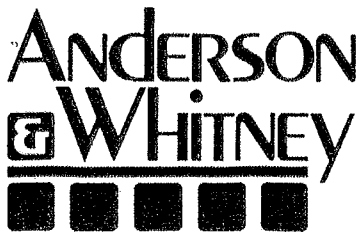
Title: _____

Date: _____

Board Member signature: _____

Title: _____

Date: _____



A Professional Corporation of
Certified Public Accountants

Report on the Firm's System of Quality Control

To the Shareholders
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., in effect for the year ended May 31, 2023. 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

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

As a 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, 2023, 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 received a peer review rating of *pass*.

Anderson & Whitney, P.C.

January 18, 2024