

Centura Board of Education Regular Meeting  
Monday, November 13, 2023 6:30 PM  
Centura Board Room  
P.O. Box 430  
Cairo, NE 68824

## **Agenda**

1. Call to Order: The regular November meeting of the Centura Public Schools District Board of Education is called to order on November 13, 2023 at 6:30pm.
2. Pledge of Allegiance
3. Centura Mission Statement: Centura and its collaborative partners are an innovative community empowering all students to be successful today and in the future.
4. Centura Vision Statement: A community about students, excellence and innovation.
5. Recognition of Nebraska Open Meetings Act
6. Roll call - excuse/not excuse board members who are absent
7. Recognition of visitors and public comment per Centura Public Schools Policy No. 2004.12
8. Celebration of Excellence
9. Approval of Consent Agenda
  - 9.1. Minutes from previous month's meeting(s)
  - 9.2. General Fund Claims - \$655,628.27 (Payables: \$114,446.65, Payroll \$541,181.62)
  - 9.3. Financial Reports as presented
10. Action Items
  - 10.1. Review and Accept District Audit
  - 10.2. Discuss and approve dissolving the baseball co-op agreement between Central City, Centura, and Fullerton for the purpose of removing Fullerton
  - 10.3. Human Resources
    - 10.3.1. Approval of certified staff resignations
    - 10.3.2. Approval of certified new hires
    - 10.3.3. Approve Diana Korinek as a certified preschool teacher for the spring semester of the 23-24 school year.
    - 10.3.4. Approve Leanna Pollock contract for the 23-24 school year.
11. Information Items: Reports
  - 11.1. Elementary Principal report
  - 11.2. Secondary Principal report
  - 11.3. Superintendent report
  - 11.4. Board Committee Reports
    - 11.4.1. Policy Committee
    - 11.4.2. Facilities and Finance Committee - Thursday, December 14th @ 6:30pm.
    - 11.4.3. Activities/Transportation Committee - Monday, November 27th @ 7:00pm.
    - 11.4.4. Americanism Committee
    - 11.4.5. Negotiations Committee - Tuesday, November 28th @ 6:30pm at Grand Island Saddle Club.
  - 11.5. Superintendent Evaluation
  - 11.6. Strategic Plan Update/District Goals Update
  - 11.7. Board Retreat - Monday, December 11th 4:00pm-6:00pm.

12. Discussion/Information Items
  - 12.1. JAG Presentation
  - 12.2. Discuss a new 2 year co-op agreement with only Central City for baseball
  - 12.3. Transportation Update
  - 12.4. Discuss KSB Policy 3008 - Gifts, Grants, and Bequests and our current Policy 509.03 - Student Memorials.
  - 12.5. School Board Policy Review for KSB Policies 3042-3057
13. Next Meeting date and time - Monday, December 11th @ 6:30pm.
14. Adjournment

## AGENDA

The tentative agenda for each board meeting shall state the topics for discussion and action at the board meeting. It shall be kept continuously current and shall be readily available for public inspection at the district office during normal business hours.

Persons requesting to place an item on the agenda must make a request to the superintendent prior to the drafting of the tentative agenda. The person making the request must state the person's name, purpose of the presentation, action desired and pertinent background information. Adding such requests will be at the discretion of the superintendent after consultation with the board president. Requests made at a board meeting will be taken under advisement for being added to the agenda of the next regular board meeting.

The tentative agenda and supporting documents will typically be sent to board members 72 hours prior to the scheduled board meeting. These documents are the private property of the board member. Persons wishing to view the tentative agenda and supporting documents may do so at the Superintendent's Office of the district.

The board shall take action only on the items listed on the tentative agenda made available at the time of the public notice. All action items need to be on the agenda, but all agenda items do not need to be action items. Items added to the agenda may be discussed or taken under advisement by the board. If an added item is acted upon, the minutes of the board meeting shall state the reason justifying the immediate action. Only items of an emergency nature may be added to the agenda later than twenty-four hours before the scheduled meeting.

It shall be the responsibility of the board president and superintendent to develop the agenda for each board meeting.

A consent agenda may be presented by the president at the beginning of a meeting and used by the board for noncontroversial business. The consent agenda will consist of routine business that requires action but not necessarily discussion. These items may all be approved at the same time. A board member may ask that any item be removed from the consent agenda. Removed items may be taken up either immediately after the consent agenda or placed later on the agenda at the discretion of the board.

Legal Reference:	Neb. Statute 84-712 84-1408 to 1414
Cross Reference:	203 Organization of the School Board 403.05 Public Complaints about Employees 503 Student Rights and Responsibilities 1003 Public Examination of District Records

Approved: August 9, 2010 Reviewed \_\_\_\_\_ Revised: April 12, 2021

**Centura Board of Education Regular Meeting Minutes  
District #47-0100 – Howard County Nebraska  
Monday, October 16, 2023 6:30 PM  
Centura High School; Cairo, NE**

**Attendance Taken at 6:32 PM. Present: Justin Caspersen, Sandra Davis, Teresa Grabowski, Will Kemptar, Garrod Luhn, Louise Mohanna.**

**1. Call the meeting to order**

Notice of the meeting was given in advance thereof, according to law, by proper publication, a designated method for giving notice to the School District, a copy of the proof of publications being attached to these minutes. Notice of this meeting was given in advance to all members of the Board of Education. Availability of the agenda was communicated in this meeting. All proceeds of the Board of Education were taken while the convened meeting was open to the attendance of the public. President Kemptar called the meeting to order at 6:32 PM.

**2. Pledge of Allegiance and Recognition of Nebraska Open Meetings Act**

Board President Kemptar led in the Pledge of Allegiance and then recognized a current copy of the Nebraska Open Meetings Act posted in the room.

**3. Roll call - excuse/not excuse board members who are absent**

**4. Recognition of visitors and public comment**

**5. Approval of Consent Agenda**

Motion to approve consent agenda as presented. Passed with a motion by Teresa Grabowski and a second by Sandra Davis.

Justin Caspersen: Yea, Sandra Davis: Yea, Teresa Grabowski: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea  
Yea: 6, Nay: 0

**5.1. Minutes from the previous month's meeting(s)**

**5.2. General Fund Claims - \$657,973.02 (Payables: \$118,104.75, Payroll \$539,868.27)**

Amazon Capital Services 441.64, Armbruster Electric 1,072.44, AS Central Services 267.63, Aurora Coop 4,368.60, Beberniss, Melissa 299.07, Black Hills Energy 1,603.80, Blacktop Chiropractic 140.00, Bomgaars 154.52, BOUND TO STAY BOUND BOOKS INC. 231.89, Boys Town 2,829.60, Brown, Janet 215.43, Brown, Laethion 284.93, Central Nebraska Rehab Services 4,288.08, Central States Safety & Driver Training, LLC 650.00, Centurylink 392.99, Decker Equipment 1,293.61, Eakes Office Solutions 3,453.27, Ecolab 113.10, ESU #10 16,859.65, ESU #16 15.00, Glass Edge 11,850.00, Grone's Outdoor Power 1,860.35, Hamilton 84.28, Heartland Disposal 645.00, Home Depot Pro 2,554.79, Howard Greely RPPD 9,300.97, INTOCAREERS 700.00, J&D Automotive 24.68, Jackson Services, Inc. 251.22, Johnson Controls, Inc. 3,411.50, Jones, Dwight 8.98, JUNIOR LIBRARY GUILD 3,225.48, JW Pepper & Sons 25.35, Kelly Supply Company 168.88, KSB School Law 2,336.66, Larry's Collections 37.50, Lee Enterprises 1,239.50, Menards 451.09, Midwest Bus Repair, LLC 8,333.51, MORRIS PLUMBING INC 2,000.00, NE ASSOC FOR SUPER/CURR DEV 40.00, NE ASSOC OF SCHOOL BOARDS 3,407.25, Nebraska Central Equipment 758.93, OneSource 199.00, Pathway Insurance 11,337.33, PEARSON CLINICAL ASSESSMENT 102.20, Platte Valley Communications 844.00, Rasmussen Construction 100.00, Roberts Pump & Supply 291.01, Robinson, Bev 1,224.20, Robinson, Lanny 1,925.70, Roth, Ashlyn 375.00, SCHOLASTIC BOOK CLUBS INC. 219.78, Tomjack, Ashley 396.01, Troy's Total Auto Repair 165.98, ULINE, INC. 598.95, US Bank 3,851.30, Village

of Cairo 524.50, Wal-Mart 186.77, Wex Bank 1,168.71, Windstream 133.05, Wyebot, Inc. 2,448.00, Yandas Music & Pro Audio 322.09, Fund Number 118,104.75

### **5.3. Depreciation Fund Claims - \$78,500**

### **5.4. Financial Reports as presented**

### **6. Discuss and approve final payment to Hackel of \$103,595.56 from the Special Building Fund.**

Motion to approve final payment to Hackel Construction for \$103,595.56 from the Special Building Fund. Passed with a motion by Teresa Grabowski and a second by Sandra Davis.

Justin Caspersen: Yea, Sandra Davis: Yea, Teresa Grabowski: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea

Yea: 6, Nay: 0

### **7. Approve the Centura Education Association as collective bargaining agent for 2024-2025 negotiations.**

Motion to approve the Centura Education Association as collective bargaining agent for 2024-2025 negotiations. Passed with a motion by Sandra Davis and a second by Teresa Grabowski.

Justin Caspersen: Yea, Sandra Davis: Yea, Teresa Grabowski: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea

Yea: 6, Nay: 0

## **8. School Board Policy**

### **8.1. Review and approve Option Enrollment Policy on final reading.**

Motion to approve Policy 5004 Option Enrollment on the second of two readings. Passed with a motion by Justin Caspersen and a second by Teresa Grabowski.

Justin Caspersen: Yea, Sandra Davis: Yea, Teresa Grabowski: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea

Yea: 6, Nay: 0

## **9. Human Resources**

### **9.1. Approval of certified staff resignations**

There were no certified staff resignations to report.

### **9.2. Approval of certified new hires**

There were no certified new hires to report.

### **9.3. Discuss and approve adding a certified 1.0 FTE for technology.**

Superintendent Dr. Tomjack discussed that an additional 1.0 certified FTE is needed since Kenley Reimers will be stepping into a new maintenance, safety, and security role replacing Chris Cochnar's vacant FTE. This position will be advertised for a certified staff member with the intent of being able to teach elective classes. Board Member Garrod Luhn shared concerns about how adding another staff member would affect our budget. Dr. Tomjack stated our administration have been consistently working to reduce costs where possible. They will continue to look where the school can be conservative, but technology is somewhere additional support is needed given the number of errors in PowerSchool and state reporting data that were found in the past semester.

I move to approve 1.0 certified FTE for technology Passed with a motion by Justin Caspersen and a second by Sandra Davis.

Justin Caspersen: Yea, Sandra Davis: Yea, Teresa Grabowski: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea

Yea: 6, Nay: 0

**9.3.1. Approve a motion to go into closed session for the purpose of discussing a staff member's position change in order to prevent needless injury to the reputation of an individual.**

There were no certified staff resignations to report.

**9.4. Discussion and approve for school psychologist raise of 2%**

I move to approve the school psychologist contract for the 23-24 school year including a 2% raise. Passed with a motion by Justin Caspersen and a second by Teresa Grabowski.

Justin Caspersen: Yea, Sandra Davis: Yea, Teresa Grabowski: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea

Yea: 6, Nay: 0

**10. Review bids and approve a well company to complete the repair work for the well that operates the football field sprinkler system.**

Superintendent Dr. Tomjack presented 2 bids we received to do work on the well that operates the football field's sprinkler system.

Motion to approve use Shane's Pump and Windmill Service to do repair work on the well that operates the football field's sprinkler system. Passed with a motion by Teresa Grabowski and a second by Sandra Davis.

Garrod Luhn: Nay, Justin Caspersen: Yea, Sandra Davis: Yea, Teresa Grabowski: Yea, Will Kemptar: Yea, Louise Mohanna: Yea

Yea: 5, Nay: 1

**11. Board Committee Reports**

**11.1. Policy Committee**

The next meeting will be Monday, October 2023 @ 6:00pm.

**11.2. Facilities and Finance Committee**

Board members had a discussion about a Finance and Facilities Committee meeting that was held to discuss the possibility of co-oping sports with Elba Public Schools. Board member Justin Caspersen expressed frustration that this meeting was held in Finance and Facilities instead of Activities. Board member Teresa Grabowski shared her reflections on the initial staff feedback gathered surrounding the possibility of co-oping. Board members Will Kemptar and Garrod Luhn shared their concerns about the future financial outlook of the district.

**11.3. Activities Committee**

The next meeting will be Wednesday, October 18th @ 6:00pm.

**11.4. Americanism Committee**

Meeting will be November 6th @ 6:00pm, with an alternate date of November 20th @ 6:15pm.

**11.5. Negotiations Meeting**

Centura needs to set a date for the initial negotiation meeting - Superintendent will work with Scott on setting a date. Possible date November 6th @ 7:00pm with an alternate date November 20 @ 7:00pm

## **12. Reports**

### **12.1. Elementary Principal report**

Janet Brown presented the Elementary Principal's Report.

### **12.2. Secondary Principal report**

Melissa Beberniss presented the Secondary Principal's Report.

### **12.3. Superintendent report**

Dr. Ashley Tomjack presented the Superintendent's report.

## **13. Discussion items**

### **14. Next Meeting date and time**

Next Regular Board Meeting: November 13, 2023 @6:30 PM

### **15. Adjournment**

Motion to adjourn meeting at 7:35 PM. Passed with a motion by Justin Caspersen and a second by Teresa Grabowski.

Justin Caspersen: Yea, Sandra Davis: Yea, Teresa Grabowski: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea

Yea: 6, Nay: 0

11/09/2023 12:46 PM

User ID: TOMJSTEP

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 1	Fund Number 01	General Fund	
AKRS Equipment	3650585	John Deere Maintenance	2,727.04
AKRS Equipment	3668211	Edger Blades	16.00
Total AKRS Equipment			<u>2,743.04</u>
Amazon Capital Services	1J6M-LPDT-NNGW	Mr Nott - Address Labels	14.49
Amazon Capital Services	1JNR-NYX6-CNTK	Technology Amazon Order	498.87
Amazon Capital Services	1MJH-DLKH-36RR	Tab Dividers - HS Office	14.18
Amazon Capital Services	1P6V-MDYN-JWGN	Binders - Superintendent	27.35
Amazon Capital Services	1RKX-KXFH-C46H	Noise Level tracker	149.99
Amazon Capital Services	1RKX-KXFH-DYXV	Scanner - Business Manager	349.99
Amazon Capital Services	1VF1-MG34-DR74	sanding disc set	19.98
Amazon Capital Services	1X3K-Y6KY-CFC4	Wireless Laser Pointer	32.88
Total Amazon Capital Services			<u>1,107.73</u>
Armbruster Electric	231005	October Electrical Work	1,961.39
Total Armbruster Electric			<u>1,961.39</u>
AS Central Services	1384477/13-0001	Distance Education Services	297.13
Total AS Central Services			<u>297.13</u>
Aurora Coop	5944302	Diesel - Bus	1,466.50
Aurora Coop	5970333	Diesel - Bus	2,932.00
Total Aurora Coop			<u>4,398.50</u>
Beberriss, Melissa	Amazon	Outsider Books	56.60
Beberriss, Melissa	October 20-0001	October Mileage	48.73
Total Beberriss, Melissa			<u>105.33</u>
Black Hills Energy	October 20-0002	Natural Gas	2,451.94
Total Black Hills Energy			<u>2,451.94</u>
Boys Town	CINV-00004-0001	SPED Tuition Boys Town-Septembert 2023	4,244.40
Total Boys Town			<u>4,244.40</u>
Brown, Janet	October 20-0001	October Mileage	72.77
Total Brown, Janet			<u>72.77</u>
Brown, Laethion	October 20-0001	October 2023 Mileage	212.35
Total Brown, Laethion			<u>212.35</u>
Central Nebraska Community Action Partnership, Inc	1st Qter2023 Billing	1st Quarter 2023	2,924.27
Total Central Nebraska Community Action Partnership, Inc			<u>2,924.27</u>
Central Nebraska Rehab Services	Athletic --0001	Athletic Training	163.29
Central Nebraska Rehab Services	October Athletic Tra	Athletic Training	103.52
Central Nebraska Rehab Services	September -0001	SPED OT/PT/SLP Services	6,287.83
Total Central Nebraska Rehab Services			<u>6,554.64</u>
Centurylink	3084854258-0038	Telephone-Local	273.29
Centurylink	308F180003-0038	Telephone	137.86
Total Centurylink			<u>411.15</u>

Vendor Name	Invoice Number	Description	Amount
Dana F. Cole & Company, LLP	148341-1	2022-2023 Yearly Audit	2,420.00
Dana F. Cole & Company, LLP	Centura203	2022-2023 Yearly Audit	9,680.00
Total Dana F. Cole & Company, LLP			<u>12,100.00</u>
Eakes Office Solutions	8819344-0	Sanitizer	85.62
Eakes Office Solutions	8821089-0	Ice Melt	548.00
Eakes Office Solutions	INV495709	Service - Printers/Copiers	37.99
Eakes Office Solutions	INV498978	Service - Printers/Copiers	1,494.65
Eakes Office Solutions	INV499738	Service - Printers/Copiers	141.78
Eakes Office Solutions	INV499739	Service - Printers/Copiers	27.02
Eakes Office Solutions	INV501192	Copiers/Printers - Service	147.00
Total Eakes Office Solutions			<u>2,482.06</u>
Ecolab	3657486-0001	Service-Pest Control	113.10
Total Ecolab			<u>113.10</u>
ESU #10	23985-1	Teacher Workshops	300.00
ESU #10	OCT 2023	ESU10 SPED Services	8,387.55
Total ESU #10			<u>8,687.55</u>
Gustave A. Larson Company	5309637	Filters - Maintenance Supplies	572.88
Gustave A. Larson Company	5321363	Locker Room Work	134.05
Gustave A. Larson Company	5321420	Locker Room Supplies	105.34
Total Gustave A. Larson Company			<u>812.27</u>
Hamilton	10859833-0001	Telephone-local	84.28
Total Hamilton			<u>84.28</u>
Heartland Disposal	194926-0001	Service-garbage disposal	645.00
Total Heartland Disposal			<u>645.00</u>
HIRERIGHT LLC	P1188843	Background Screening Services	115.65
Total HIRERIGHT LLC			<u>115.65</u>
Home Depot Pro	771578614	Maintenance Supplies	1,396.25
Total Home Depot Pro			<u>1,396.25</u>
HOME DEPOT	6611140	Maintenance Supplies	159.00
Total HOME DEPOT			<u>159.00</u>
HOWARD COUNTY TREASURER	Bus License	Bus License Fee	10.00
Total HOWARD COUNTY TREASURER			<u>10.00</u>
Howard Greely RPPD	November 2-0001	Service-electricity	6,928.92
Total Howard Greely RPPD			<u>6,928.92</u>
J&D Automotive	222618	Bus Supplies	4.48
J&D Automotive	222650	Filter for Generator	107.24
J&D Automotive	222881	Bus Parts - Supplies	94.83
Total J&D Automotive			<u>206.55</u>
Jackson Services, Inc.	5157123-0001	Rug Service	251.26
Total Jackson Services, Inc.			<u>251.26</u>

Vendor Name	Invoice Number	Description	Amount
Johnson Controls, Inc.	1-131338365116	Issues with Controllers	1,106.22
Johnson Controls, Inc.	1-131393355794	Boiler Repairs	1,207.20
Total Johnson Controls, Inc.			<u>2,313.42</u>
JW Pepper & Sons	365698157	Music for Conference Choral Clinic	56.00
JW Pepper & Sons	365711411	Music for Conference Choral Clinic	2.05
JW Pepper & Sons	365714451	Music for Conference Choral Clinic	36.90
JW Pepper & Sons	365791398	6th-12th Winter concert music	37.55
JW Pepper & Sons	365792055	6th-12th Winter concert music	2.65
JW Pepper & Sons	365794805	Music For Christmas Concert	160.00
JW Pepper & Sons	365808221	High School Choir Music for Fall Concert	59.75
JW Pepper & Sons	365808573	6th-12th Winter concert music	31.80
Total JW Pepper & Sons			<u>386.70</u>
Kelly Supply Company	S1415509-0	Locker Room Supplies	45.76
Kelly Supply Company	S1415509-1	Locker Room Supplies	75.32
Total Kelly Supply Company			<u>121.08</u>
KSB School Law	15189-0001	Policy Service Subscription, Training	1,481.66
Total KSB School Law			<u>1,481.66</u>
Matheson Tri-Gas	0029598399	Welding Class Supplies	275.00
Matheson Tri-Gas	0029782552	Welding Class Supplies	63.10
Total Matheson Tri-Gas			<u>338.10</u>
Menards	71831	General Maintenance Supplies	90.00
Menards	71842	General Maintenance Supplies	39.57
Menards	71905	Blanket PO 1st Semester FY 23-24	189.55
Menards	72034	General Maintenance Supplies	24.01
Menards	72055	Shop Class Supplies - Nott	27.87
Menards	72289	Shop Class Supplies - Nott	35.53
Menards	72363	General Maintenance Supplies	299.62
Menards	72449	Shop Class Supplies - Nott	19.38
Menards	72513	General Maint Supplies	87.15
Menards	72579	Shop Class Supplies - Nott	41.95
Menards	72656	Shop Class Supplies - Nott	16.59
Menards	72772	Shop Class Supplies - Nott	34.15
Menards	72846	General Maintenance Supplies	100.48
Menards	73031	Maintenance Supplies	73.20
Menards	73032	Security Supplies - Bench	357.27
Menards	73278	Maintenance Supplies	364.99
Menards	73279	Bus - Supplies	180.63
Total Menards			<u>1,981.94</u>
Mid-America Books	14928	Books for library - circulation	311.40
Total Mid-America Books			<u>311.40</u>
Mid-American Research Chemical	0804064-IN	Cleaning Supplies	555.25
Total Mid-American Research Chemical			<u>555.25</u>
Mogul's Towing	10-25-23 - Centura	Towing- Bus 22	681.00
Total Mogul's Towing			<u>681.00</u>
NCS PEARSON, INC.	23557072	Sped Testing Supplies	21.60

Vendor Name	Invoice Number	Description	Amount
NCS PEARSON, INC.	23734109	WIAT- 4 Response Booklets	13.50
Total NCS PEARSON, INC.			<u>35.10</u>
NE ASSOC FOR CURR, INSTR & ASSESSMENT	Beberniss - 2023	2023 Curriculum Directors Fall Retreat	250.00
Total NE ASSOC FOR CURR, INSTR & ASSESSMENT			<u>250.00</u>
NE COUNCIL OF SCHOOL ADMIN	77723	J. Brown's Admin Days Registration	225.00
NE COUNCIL OF SCHOOL ADMIN	79472	Ashley Tomjack - Active Dues	620.00
Total NE COUNCIL OF SCHOOL ADMIN			<u>845.00</u>
Nebraska Safety Center	57-12173	Training - Jaros	775.00
Total Nebraska Safety Center			<u>775.00</u>
OneSource	2022141689	Employee Background Check	34.00
Total OneSource			<u>34.00</u>
Opaa! Food Mgt. of NE, LLC	NE00051928	Breakfast Pre-Act Sophomore	66.50
Total Opaa! Food Mgt. of NE, LLC			<u>66.50</u>
Pathway Insurance	November 2-0001	Property Insurance/Work Comp	13,551.02
Total Pathway Insurance			<u>13,551.02</u>
Platte Valley Communications	102300185	Bus Radios - Service	61.25
Platte Valley Communications	103023027-0001	Service-Bus repeater	30.00
Total Platte Valley Communications			<u>91.25</u>
Quadient Leasing	Q1040104	Postage Machine Lease	282.00
Total Quadient Leasing			<u>282.00</u>
Roberts Pump & Supply	888390-1	Supplies - Maintenance	207.67
Roberts Pump & Supply	888994-1	Supplies - Maintenance	108.18
Roberts Pump & Supply	889060-1	Supplies - Maintenance	66.13
Roberts Pump & Supply	889061-1	Supplies - Maintenance	(191.67)
Roberts Pump & Supply	889136-1	Supplies - Maintenance	51.27
Roberts Pump & Supply	889244-1	Supplies - Maintenance	123.07
Roberts Pump & Supply	889357-1	Locker Room Work	179.68
Roberts Pump & Supply	889578-1	Locker Room Work	26.93
Roberts Pump & Supply	889591-1	Locker Room Work	12.04
Roberts Pump & Supply	889607-1	Locker Room Work	536.74
Total Roberts Pump & Supply			<u>1,120.04</u>
Robinson, Bev	October 20-0001	SPED Transportation Mileage Reimbursement	1,315.90
Total Robinson, Bev			<u>1,315.90</u>
Robinson, Lanny	October 20-0001	SPED Transportation Mileage Reimbursement	1,961.73
Total Robinson, Lanny			<u>1,961.73</u>
S.E. Smith & Sons	664582	Blanket PO 1st Semester	77.85
S.E. Smith & Sons	664776	Blanket PO 1st Semester	41.52
S.E. Smith & Sons	664825	Blanket PO 1st Semester	20.76
S.E. Smith & Sons	665268	Blanket PO 1st Semester	97.44
Total S.E. Smith & Sons			<u>237.57</u>

11/09/2023 12:46 PM

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Vendor Name	Invoice Number	Description	Amount
Shane Pump and Windmill Service	1472	Work on the Well - Football Sprinkler	17,911.50
Total Shane Pump and Windmill Service			17,911.50
Sport Safe Testing Service, Inc.	12994	Student Random Drug Testing	500.00
Total Sport Safe Testing Service, Inc.			500.00
Tilley Sprinklers & Landscaping, Inc.	133632	Winterized Sprinkler System	450.00
Total Tilley Sprinklers & Landscaping, Inc.			450.00
Tomjack, Ashley	VistaPrint	Business/Thank you cards	128.99
Total Tomjack, Ashley			128.99
Troy's Total Auto Repair	19600	Tire Repair	39.00
Total Troy's Total Auto Repair			39.00
TruGreen	408851	Annual Service Payment	533.85
Total TruGreen			533.85
US Bank	Cidnet Payment	Communication with incarcerated student	18.89
US Bank	INV-5076	Digital Theatre + subscription renewal	625.50
US Bank	Kerry Grocery	Extra Duty Meeting Meal	119.64
US Bank	Lied Lodge	Beberniss Curriculum Retreat	365.44
US Bank	Mr. B's Tees	Maintenance Uniforms	220.00
US Bank	Municipal Supply	Supplies - Fix Locker Room	127.42
US Bank	ProQuest	Software - SIRS Researcher/Discoverer	1,573.62
US Bank	SAMS - CELP	CELP - Afterschool Snacks	171.10
US Bank	SAMS - Detergent	Detergent	39.96
US Bank	Sams- Kleenex	Kleenex	191.86
US Bank	Vault	SPED Staff Meeting	82.34
Total US Bank			3,535.77
Vieth, Kim	Mileage Oct 2023	Safety Meeting Mileage	51.09
Total Vieth, Kim			51.09
Village of Cairo	October 20-0001	Service-water	204.74
Total Village of Cairo			204.74
Wex Bank	92942670-0001	Monthly Transportation Fuel	658.85
Total Wex Bank			658.85
Windstream	November 2-0001	Telephone-Long Distance	147.67
Total Windstream			147.67
Yandas Music & Pro Audio	669240	Clarinet Repair	73.00
Total Yandas Music & Pro Audio			73.00
Fund Number 01			114,446.65
Checking Account ID 1			114,446.65

<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>Balance Change</u>	<u>Balance</u>
05 704 0101	ACTIVITIES	5,612.77	16,467.43	2,993.70	240.00	0.00	(8,100.96)
05 704 0102	SPIRIT SQUAD	(1,330.11)	0.00	200.00	0.00	0.00	(1,130.11)
05 704 0103	FOOTBALL	1,302.24	38.25	0.00	0.00	0.00	1,263.99
05 704 0104	GIRLS BASKETBALL	1,869.10	0.00	0.00	0.00	0.00	1,869.10
05 704 0105	BOYS BASKETBALL	4,604.95	0.00	0.00	0.00	0.00	4,604.95
05 704 0106	VOLLEYBALL	713.68	514.67	0.00	0.00	0.00	199.01
05 704 0107	CROSS COUNTRY / TRACK	274.25	0.00	0.00	0.00	0.00	274.25
05 704 0109	GOLF	514.01	27.00	0.00	0.00	0.00	487.01
05 704 0110	WRESTLING	3,188.84	90.00	0.00	0.00	0.00	3,098.84
05 704 0111	Girls Softball	1,740.57	0.00	0.00	0.00	0.00	1,740.57
05 704 0112	BOYS BASEBALL	883.61	0.00	0.00	0.00	0.00	883.61
05 704 0217	CLASS OF 2017	0.00	1,267.24	0.00	0.00	0.00	(1,267.24)
05 704 0222	Class of 2022	38.97	0.00	0.00	0.00	0.00	38.97
05 704 0223	Class of 2023	1,893.49	0.00	0.00	0.00	0.00	1,893.49
05 704 0224	Class of 2024	2,761.11	0.00	50.00	0.00	0.00	2,811.11
05 704 0225	Class of 2025	2,153.84	0.00	449.20	0.00	0.00	2,603.04
05 704 0226	Class of 2026	345.72	0.00	0.00	0.00	0.00	345.72
05 704 0301	ACCELERATED READER	265.80	0.00	0.00	0.00	0.00	265.80
05 704 0302	ART	333.62	0.00	0.00	0.00	0.00	333.62
05 704 0303	BOOKFAIR	973.31	0.00	96.00	0.00	0.00	1,069.31
05 704 0304	DUNLAP GRANTS	(7,379.85)	0.00	0.00	0.00	0.00	(7,379.85)
05 704 0306	GREENHOUSE	11,999.99	0.00	0.00	0.00	0.00	11,999.99
05 704 0307	COURTESY FUND	829.63	0.00	0.00	0.00	0.00	829.63
05 704 0308	BAND	3,545.83	0.00	225.00	0.00	0.00	3,770.83
05 704 0309	PRESCHOOL	(4,225.00)	0.00	0.00	0.00	0.00	(4,225.00)
05 704 0310	REVOLVING FUND	1,756.60	0.00	0.00	0.00	0.00	1,756.60
05 704 0311	SHOP	4,292.99	0.00	0.00	0.00	0.00	4,292.99
05 704 0312	STUCO SCHOLARSHIPS	468.60	0.00	0.00	0.00	0.00	468.60
05 704 0313	GENERAL CONCESSIONS	11,267.81	2,755.77	852.45	0.00	0.00	9,364.49
05 704 0314	WOODS	598.27	0.00	0.00	0.00	0.00	598.27
05 704 0315	HELPING HANDS - ELEM	799.62	0.00	0.00	0.00	0.00	799.62
05 704 0316	FACULTY FUND	2,445.66	0.00	0.00	0.00	0.00	2,445.66
05 704 0317	ELEM COURTESY	270.25	0.00	0.00	0.00	0.00	270.25
05 704 0318	SPANISH CLUB	9.14	0.00	0.00	0.00	0.00	9.14
05 704 0320	Strength & Conditioning	1,518.37	0.00	0.00	0.00	0.00	1,518.37
05 704 0321	Centura Wellness	102.25	0.00	0.00	0.00	0.00	102.25
05 704 0325	BACK PACK PROGRAM	18,598.59	0.00	0.00	0.00	0.00	18,598.59
05 704 0400	FFA	28,842.71	3,796.89	141.90	0.00	0.00	25,187.72
05 704 0401	YEARBOOK	2,038.24	0.00	0.00	0.00	0.00	2,038.24
05 704 0403	ALUMNI	24.00	0.00	0.00	0.00	0.00	24.00

<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>Balance Change</u>	<u>Balance</u>
05 704 0404	CBI	4,819.87	0.00	0.00	0.00	0.00	4,819.87
05 704 0405	SPEECH	762.95	0.00	0.00	0.00	0.00	762.95
05 704 0406	DRAMA - One Act	2,920.14	709.78	380.00	0.00	0.00	2,590.36
05 704 0407	CHARACTER COUNCIL - ELEMENTARY	892.00	330.73	294.00	0.00	0.00	855.27
05 704 0408	FBLA	(49.10)	0.00	660.00	0.00	0.00	610.90
05 704 0410	MEDIA CLASS	2,046.55	0.00	0.00	0.00	0.00	2,046.55
05 704 0411	FFA SCHOLARSHIPS	1,600.00	0.00	0.00	0.00	0.00	1,600.00
05 704 0412	MIXED CHORUS	2,666.86	0.00	1,204.40	0.00	0.00	3,871.26
05 704 0413	NHS	(127.11)	182.00	43.60	0.00	0.00	(265.51)
05 704 0415	STUDENT COUNCIL	3,141.86	875.00	0.00	0.00	0.00	2,266.86
05 704 0416	TECHNOLOGY	535.57	0.00	0.00	0.00	0.00	535.57
05 704 0502	INTEREST	27,170.39	0.00	438.79	0.00	0.00	27,609.18
05 704 0503	MONEY MARKET	363.18	0.00	0.00	0.00	0.00	363.18
05 704 0600	24/7 Student Insurance	8,964.41	0.00	0.00	0.00	0.00	8,964.41
Fund Total: 05		161,651.04	27,054.76	8,029.04	240.00	0.00	142,385.32

**Fund: 01      General Fund**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Taxes Levied by School District	0.00	236,988.82	1,569,286.75	0.00	(1,569,286.75)
01 1115	Carline Taxes	0.00	0.00	509.84	0.00	(509.84)
01 1125	Motor Vehicle Taxes	0.00	14,351.82	35,311.78	0.00	(35,311.78)
01 1510	Interest on Investments	0.00	2,590.05	4,636.45	0.00	(4,636.45)
01 1800	REVENUE FROM COMMUNITY SERVICES ACTIVITIES	0.00	900.00	900.00	0.00	(900.00)
01 1911	Local License Fees	0.00	800.00	800.00	0.00	(800.00)
	Subtotal: LOCAL RECIEPTS	0.00	255,630.69	1,611,444.82	0.00	(1,611,444.82)
01 2110	County Fines and License Fees	0.00	4,575.61	6,803.73	0.00	(6,803.73)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	4,575.61	6,803.73	0.00	(6,803.73)
01 3110	State Aid	0.00	99,365.00	198,730.00	0.00	(198,730.00)
01 3130	Homestead Exemption	0.00	0.00	1,672.00	0.00	(1,672.00)
01 3180	Pro-Rate Motor Vehicle	0.00	2,215.10	2,215.10	0.00	(2,215.10)
01 3535	High Ability Learners	0.00	3,907.00	3,907.00	0.00	(3,907.00)
	Subtotal: STATE RECEIPTS	0.00	105,487.10	206,524.10	0.00	(206,524.10)
01 4530	Other Federal Catagorical Receipts	0.00	0.00	62,000.00	0.00	(62,000.00)
01 4708	MEDICAID IN PUBLIC SCHOOLS	0.00	0.00	5,939.78	0.00	(5,939.78)
	Subtotal: FEDERAL RECEIPTS	0.00	0.00	67,939.78	0.00	(67,939.78)
01 5690	OTHER NON-REVENUE RECEIPTS	0.00	200.00	200.00	0.00	(200.00)
	Subtotal: NON-REVENUE RECEIPTS	0.00	200.00	200.00	0.00	(200.00)
	Fund Total:	0.00	365,893.40	1,892,912.43	0.00	(1,892,912.43)

**Revenue Summary Report**  
Processing Month: 10/2023

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	365,893.40	1,892,912.43	0.00	(1,892,912.43)

**Expenditure Report by Function/Object - Detail**

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
06	Hot Lunch Fund								
3100	Food Service Operations								
06 3100 110 001	Salaries Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 110 002	Salaries Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	Salaries Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 130 001	Overtime Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 130 002	Overtime Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Overtime Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 150 001	Addtl Compensation Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	Addtl Compensation Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 210 001	Group Insurance Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 210 002	Group Insurance Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	Group Insurance Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 220 001	Social Security Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 220 002	Social Security Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 230 001	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 230 002	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 237 001	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 237 002	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 350 001	Technical Services	0.00	193.80	193.80	0.00	(193.80)	0.00	0.00	(193.80)
06 3100 350 002	Technical Services	0.00	186.20	186.20	0.00	(186.20)	0.00	0.00	(186.20)
350	Technical Services	0.00	380.00	380.00	0.00	(380.00)	0.00	0.00	(380.00)
06 3100 431 001	Non Tech Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 431 002	Non Tech Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431	NON-TECHNOLOGY RELATED REPAIRS & MAINTEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 570 001	Food Service Management	0.00	12,777.40	19,233.48	0.00	(19,233.48)	0.00	0.00	(19,233.48)
06 3100 570 002	Food Service Management	0.00	0.00	6,456.09	0.00	(6,456.09)	0.00	0.00	(6,456.09)
570	Food Service Management	0.00	12,777.40	25,689.57	0.00	(25,689.57)	0.00	0.00	(25,689.57)
06 3100 610 001	General Supplies	0.00	2,083.67	2,233.67	0.00	(2,233.67)	0.00	127.83	(2,361.50)
06 3100 610 002	General Supplies	0.00	2,083.68	2,083.68	0.00	(2,083.68)	0.00	127.82	(2,211.50)
610	General Supplies	0.00	4,167.35	4,317.35	0.00	(4,317.35)	0.00	255.65	(4,573.00)
06 3100 733 001	Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 733 002	Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
733	Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 739 001	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 739 002	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
739	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 810 001	Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 810 002	Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 890 001	Miscellaneous Expenses	0.00	0.00	31.00	0.00	(31.00)	0.00	0.00	(31.00)
06 3100 890 002	Miscellaneous Expenses	0.00	0.00	17.40	0.00	(17.40)	0.00	0.00	(17.40)
890	Miscellaneous Expenses	0.00	0.00	48.40	0.00	(48.40)	0.00	0.00	(48.40)
3100	Food Service Operations	0.00	17,324.75	30,435.32	0.00	(30,435.32)	0.00	255.65	(30,690.97)
06	Hot Lunch Fund	0.00	17,324.75	30,435.32	0.00	(30,435.32)	0.00	255.65	(30,690.97)

**Expenditure Report by Function/Object - Detail**

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total:		0.00	17,324.75	30,435.32	0.00	(30,435.32)	0.00	255.65	(30,690.97)



**Expenditure Report by Function/Object -  
Summary**

11/09/2023 01:23 PM

User ID: TOMJSTEP

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
8000 TRANSFERS (OUTGOING)	45,000.00	0.00	0.00	0.00	45,000.00	0.00	0.00	45,000.00
01 General Fund	9,145,550.00	655,628.27	2,054,753.71	22.61	7,090,796.29	0.00	13,229.06	7,077,567.23

**Expenditure Report by Function/Object -  
Summary**

11/09/2023 01:23 PM

User ID: TOMJSTEP

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total:	9,145,550.00	655,628.27	2,054,753.71	22.61	7,090,796.29	0.00	13,229.06	7,077,567.23

**Treasurer's Report for the 2023-24 School Year  
as of October 31, 2023**

**General Fund**

Beginning Balance		\$1,726,023.26	
October	Income	\$365,893.40	
October	Expenses	(\$661,463.72) <	\$0.00 Octr expenditures
October	Adjustments		\$0.00 Octr Pre-pay
Ending Balance		<u>\$1,430,452.94</u>	<u>\$0.00</u>

Cash Found In: Balance Per Bank	\$1,431,682.71
Outstanding Checks	(\$1,229.77)
Adjustments	\$0.00
Total	<u>\$1,430,452.94</u>

**General Fund CD's**

#202828	\$192,322.17	Western Nationa	4.0%	Matures 04-11-2024
#15608	\$158,916.36	Pathway Bank	4.47%	Matures 04-19-24
#45419	\$108,769.44	Pathway Bank	4.23%	Matures 01-23-24
#45435	\$108,769.45	Pathway Bank	4.23%	Matures 01-23-24
#118240	\$170,481.72	Pathway Bank	4.47%	Matures 04-11-2024
#881244 (MM)	\$259,932.37	Pathway Bank	2.47%	Money Market
Total	<u>\$999,191.51</u>			

**Building Fund**

Beginning Balance		\$452,034.54
October	Income	\$9,323.47
October	Expenses	(\$103,595.56)
October	Adjustments	\$0.00
Ending Balance		<u>\$357,762.45</u>

Cash Found In:	
Checking Acct.	\$357,762.45
Outstanding Checks	\$0.00
Total	<u>\$357,762.45</u>

**Depreciation Fund**

Beginning Balance		\$134,194.76
October	Income	\$105.80
October	Expenses	(\$78,500.00)
Ending Balance		<u>\$55,800.56</u>

Cash Found In: Checking Acct.	\$55,800.56
Outstanding Checks	\$0.00
Total	<u>\$55,800.56</u>

**Unemployment Fund**

Beginning Balance		\$17,019.63
October	Income	\$0.00
October	Expenses	
Ending Balance		<u>\$17,019.63</u>

Cash Found In:	
Checking Acct	\$17,019.63
Outstanding Checks	\$0.00
Total	<u>\$17,019.63</u>

**Student Fees**

Beginning Balance		\$8,160.25
October	Income	\$120.00
October	Expenses	\$0.00
Ending Balance		<u>\$8,280.25</u>

## Cash Found In:

Checking Acct.	\$8,280.25
Total	<u>\$8,280.25</u>

**Activity Accounts**

Beginning Balance		\$161,651.04
October	Income	\$25,792.85
October	Expenses	(\$27,748.36)
October	Adjustments	
Ending Balance		<u>\$159,695.53</u>

## Cash Found In:

Checking Acct.	\$95,637.77
CDs	\$71,674.27
Money Market	\$12,229.47
Outstanding Checks	<u>(\$19,845.98)</u>
Total	<u>\$159,695.53</u>

**Lunch Account**

Beginning Balar Balance		\$149,016.13
October	Income	\$10,801.67
October	Expenses	(\$17,324.75)
October	Adjustments	
Ending Balance		<u>\$142,493.05</u>

Cash Found In: Checking Acct.	\$146,626.73
Outstanding Checks	<u>(\$4,133.68)</u>
Total	<u>\$142,493.05</u>



# CENTURA PUBLIC SCHOOL

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## Audit Presentation For the Year Ended August 31, 2023

**DANA F. COLE & COMPANY, LLP**  

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**CERTIFIED PUBLIC ACCOUNTANTS**





# Centura Public School

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- Unmodified audit report
  - Best report available as result of an audit.
  - Means that in our opinion the financial statements are presented fairly in all material respects in accordance with the cash basis of accounting as reported on.

# Summary of Governmental Fund Balances

(Page 7 & 25 of the Financial Statements)

<b>Fund</b>		<b>08/31/23</b>	<b>08/31/22</b>	<b>Change</b>
General		3,460,950	3,770,530	(309,580)
School nutrition		152,080	165,584	(13,504)
Building		454,237	390,440	63,797
Activity		162,224	121,505	40,719
Student Fee		<u>7,320</u>	<u>4,200</u>	<u>3,120</u>
<b>Total</b>		<b><u>3,437,597</u></b>	<b><u>3,350,552</u></b>	<b><u>(215,448)</u></b>

General includes the General Fund, Depreciation Fund, and Employee Benefit Fund.

Fund balances in the governmental funds include all cash, investments, and balances held by the County Treasurer.

# Governmental Fund Balance Changes (Summary)

(Pages 6 & 7 of the Financial Statements)

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- Most governmental funds remained unchanged, however the General Fund decreased by \$309,580 mainly due to a decrease in federal receipts which is caused by a timing difference.
- Overall the Cash and Certificates of Deposit decreased by \$260,896 from the prior year while the Cash at the County Treasurer increased by \$45,448.

# Governmental Fund Receipts (Summary)

(Pages 4 & 5 of the Financial Statements)

<b>Governmental Funds</b>			<b>08/31/2023</b>	<b>08/31/2022</b>	<b>Change</b>
RECEIPTS					
Property & other taxes			5,977,621	5,878,938	98,683
Operating grants			951,062	1,545,200	(594,138)
State Aid			366,773	255,670	111,103
Other			<u>1,286,669</u>	<u>1,075,463</u>	<u>211,206</u>
Total Receipts			<u>8,582,125</u>	<u>8,755,271</u>	<u>(173,146)</u>

# Governmental Fund Disbursements (Summary)

(Page 4 of the Financial Statements)

<b>Governmental Funds</b>	<b>08/31/2023</b>	<b>08/31/2022</b>	<b>Change</b>
DISBURSEMENTS			
Instruction	4,554,275	4,316,695	237,580
Federal and state programs	550,282	557,998	( 7,716)
Support	2,304,084	2,016,225	287,859
General and admin.	881,514	830,514	51,000
School nutrition	299,576	260,520	39,056
Capital Outlay	167,255	307,055	(139,800)
Other	<u>40,587</u>	<u>89,519</u>	( <u>48,932</u> )
Total	<u>8,797,573</u>	<u>8,378,526</u>	<u>419,047</u>



# Summary of Findings and Responses

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- We have summarized on pages 43 through 44 our findings.
  - Segregation of duties
    - The District has a limited number of personnel in the accounting function, thus limiting its internal control procedures.
    - We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and provide as much segregation of duties as determined to be feasible within its operations.



# Summary of Findings and Responses (continued)

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- **Establish Internal Control Over Financial Statement Preparation and Review**
  - The District management should possess the ability to prepare financial statements in accordance with the cash basis of accounting.
  - Management currently relies on the auditor to prepare the financial statements including the related note disclosures. Management reviews such financial statements and approves all adjustments. We recommend that the District's management continue to review the auditors adjustments and apply analytical procedures to the draft financial statements as considered necessary.



# General Discussion

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- Most footnote disclosures are similar in nature to prior year disclosures.
- We encountered no difficulties in dealing with management and the staff in performing and completing our audit. The records were in great shape.

## STUDENT MEMORIALS

The Centura Public School shall provide family and friends opportunities to share their grief upon the death of a student who was enrolled in Centura Public School at the time of his/her death. Such opportunities should be in accordance with following guidelines.

### **Plaques With Brass Engraving Plates**

Centura Public School will display a plaque with brass engraving plates to recognize all individual students, school employees, and volunteers who have died and who were enrolled in Centura Public School or who were actively involved with Centura Public School at the time of their death. The plaque for the memorial plates will be no larger than twelve inches by fifteen inches. The top of the plaque will be engraved with the words, "In Memory". Individual plates will be engraved with the student's legal name and dates of birth and death. The plaque will include memorial plates for individuals who meet the criteria listed. The Centura School Board and Administration will be responsible for carrying out these recommendations.

### **Other Memorials**

No other memorials will be accepted for public name display in the school.

A "Memorial Page" will be allowed in the Yearbook as a means to recognize all Centura students and staff who died during the current school year. The memorial will be limited to the name, photo of the family's choosing, dates of birth/death, quotation of the family's choice and a list of school activities in which the student or staff member participated. Memorial quotations that are obscene, contain profanity, threats, or violate school rules will not be permitted.

Other student memorials may be established if there is no cost to the school, if it is done with the consent of the deceased student's parents or guardians, and if it meets the guideline regarding public name display.

Cross Reference:                    1005.02 Parent Relations Goals

Approved: August 9, 2010    Reviewed \_\_\_\_\_ Revised: May 14, 2018

**3008**  
**Gifts, Grants and Bequests**

The school district encourages those who wish to make gifts, grants, bequests or devises of property, real or personal, to the school district to make such donations through the district's foundation. The superintendent or his or her designee is authorized to accept on behalf of the school district gifts of personal property that are consistent with the district's mission and objectives and which the superintendent reasonably believes has a fair market value of \$\_\_\_\_\_ or less. In its sole discretion, the board of education may accept all other donations when they are consistent with the district's mission and objectives. Upon acceptance, donations shall become the sole property of the district. The donation will be under the complete control of the board or school district which will not have any obligation to replace it if it is destroyed or becomes obsolete.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_