

Centura Board of Education Regular Meeting
Monday, November 10, 2025 6:00 PM
Centura Public Schools: District Board Room
201 N. Hwy 11
Cairo, NE 68824

Agenda

1. Opening The Meeting:
 - 1.1. Call to order: The regular November Meeting of the Centura Public Schools' Board of Education is called to order on Monday, November 10, 2025, at _____ P.M. in the Board Room 201 Highway 11, Cairo, NE 68824.
 - 1.2. Pledge of Allegiance and Recognition of Nebraska Open Meetings Act.
 - 1.3. Roll Call of Board Members:
 - 1.3.1. Motion to excuse or not excuse absent Board Members.
 - 1.4. Centura Vision Statement: A Community About Students, Excellence and Innovation!
 - 1.5. Centura Mission Statement: Centura and its collaborative partners are an innovative community empowering all students to be successful today and in the future.
2. Approval of the Agenda.
3. Oath of Office and swearing in of Chelsea Schweitzer as a board member.
4. Recognition of visitors and public comment per Centura Public Schools Policy No. 2009.
5. Celebration of Excellence: State Qualifying Softball Team Representatives
6. Discuss monthly financial report:
7. Approval of Consent Agenda:
 - 7.1. Minutes from previous month's meeting(s):
 - 7.2. General Fund Claims Total: \$637,078.34 (Payroll = \$557,614.99; Payables = \$79,460.35)
 - 7.3. Building Fund Claims Total: \$13,534.65
 - 7.4. Depreciation Fund Claims Total: \$0.00
8. Information Items: Reports
 - 8.1. Activities Director Report:
 - 8.2. Elementary Principal Report:
 - 8.3. Secondary Principal Report:
 - 8.4. Superintendent Report:
 - 8.5. Board President Report:
 - 8.6. Board Committee Reports:
 - 8.6.1. Facilities, Finance and Transportation Committee:
 - 8.6.2. Staff and Community Relations Committee:
 - 8.6.3. Negotiations Committee:
9. Action Items:
 - 9.1. Human Resources:
 - 9.1.1. Approval of certified staff resignation(s).
 - 9.1.2. Approval of certified staff contract(s).
 - 9.2. Discuss, consider, and potentially approve moving forward with an option to replace the Wastewater Treatment Plant.
10. Discussion/Information Items:
 - 10.1. Review and discuss the findings of the 2024-2025 Audit.

10.2. Superintendent Evaluation Process:

- November 10th (Today): Superintendent Self-Evaluation Window Opens
- November 18th: NASB sends board self-evaluation results. Please check your email for this. Board members, complete your evaluations by November 27th.
- December 3rd: Report to board president from NASB
- December 8th: Presented at board meeting

11. Advanced Planning:

11.1. **Next Regular Board Meeting:** December 8th, 2025, at 6:00 (with Policy Review Committee of the Whole at 5:00).

Facility Modernization Planning Meetings:

- November 24, 2025, 6:00 Community Engagement
- December 10, 2025, Steering Committee Meeting

12. Meeting Adjournment.

**2004
Oath of Office**

No board member is required to take an oath of office pursuant to Nebraska law. However, new board members may voluntarily take the following oath before entering into their official duties:

I,, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Nebraska, against all enemies, foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely and without mental reservation or for purpose of evasion; and that I will faithfully and impartially perform the duties of the office of member of the board of education, according to law, and to the best of my ability. And I do further swear that I do not advocate, nor am I a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence; and that during such time as I am in this position I will not advocate nor become a member of any political party or organization that advocates the overthrow of the government of the United States or of this state by force or violence. So help me God.

Board members may affirm the oath orally or in writing. Copies of written oaths will be retained as official records of the school district in the main administrative office and such other places as may be required by law. Board members who give the oath orally will be noted in the minutes.

Adopted on: June 17, 2024
Revised on: _____
Reviewed on: January 13, 2025

<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	(4,550.31)	24,445.71	12,851.64	0.00	0.00	(16,144.38)
05 704 0102	SPIRIT SQUAD	(3,058.97)	0.00	2,877.32	0.00	0.00	(181.65)
05 704 0103	FOOTBALL	4,162.01	573.21	0.00	0.00	0.00	3,588.80
05 704 0104	GIRLS BASKETBALL	5,608.35	0.00	0.00	0.00	0.00	5,608.35
05 704 0105	BOYS BASKETBALL	4,176.37	0.00	0.00	0.00	0.00	4,176.37
05 704 0106	VOLLEYBALL	540.46	1,294.43	367.60	0.00	0.00	(386.37)
05 704 0107	CROSS COUNTRY / TRACK	1,493.88	85.00	0.00	0.00	0.00	1,408.88
05 704 0109	GOLF	(147.81)	85.00	22.00	0.00	0.00	(210.81)
05 704 0110	WRESTLING	1,129.67	0.00	0.00	0.00	0.00	1,129.67
05 704 0111	Girls Softball	11,742.74	2,654.68	256.89	0.00	0.00	9,344.95
05 704 0112	BOYS BASEBALL	803.66	0.00	0.00	0.00	0.00	803.66
05 704 0113	Girls Wrestling	170.47	0.00	0.00	0.00	0.00	170.47
05 704 0225	Class of 2025	1,280.86	0.00	0.00	0.00	0.00	1,280.86
05 704 0226	Class of 2026	2,915.32	1,204.00	0.00	0.00	0.00	1,711.32
05 704 0227	Class of 2027	500.00	0.00	464.81	0.00	0.00	964.81
05 704 0228	Class of 2028	160.00	0.00	0.00	0.00	0.00	160.00
05 704 0229	Class of 2029	295.00	0.00	0.00	0.00	0.00	295.00
05 704 0230	Class of 2030	176.57	0.00	0.00	0.00	0.00	176.57
05 704 0231	Class of 2031	118.20	0.00	0.00	0.00	0.00	118.20
05 704 0301	ACCELERATED READER	265.80	0.00	0.00	0.00	0.00	265.80
05 704 0302	ART	212.05	0.00	0.00	0.00	0.00	212.05
05 704 0303	BOOKFAIR	1,118.24	0.00	0.00	0.00	0.00	1,118.24
05 704 0304	DUNLAP GRANTS	(61,832.79)	2,239.97	0.00	0.00	0.00	(64,072.76)
05 704 0306	GREENHOUSE	10,090.44	0.00	420.00	0.00	0.00	10,510.44
05 704 0307	COURTESY FUND	654.34	0.00	0.00	0.00	0.00	654.34
05 704 0308	BAND	6,159.76	462.03	752.13	0.00	0.00	6,449.86
05 704 0309	PRESCHOOL	(4,225.00)	0.00	0.00	0.00	0.00	(4,225.00)
05 704 0310	REVOLVING FUND	2,174.86	752.00	232.00	0.00	0.00	1,654.86
05 704 0311	SHOP	3,250.86	0.00	0.00	0.00	0.00	3,250.86
05 704 0313	GENERAL CONCESSIONS	629.65	2,045.44	5,660.83	0.00	0.00	4,245.04
05 704 0314	WOODS	1,470.07	0.00	0.00	0.00	0.00	1,470.07
05 704 0315	HELPING HANDS - ELEM	1,640.91	0.00	0.00	0.00	0.00	1,640.91
05 704 0316	FACULTY FUND	(380.46)	0.00	0.00	0.00	0.00	(380.46)
05 704 0317	ELEM COURTESY	78.99	78.99	380.00	0.00	0.00	380.00
05 704 0318	SPANISH CLUB	41.14	0.00	0.00	0.00	0.00	41.14
05 704 0319	Robotics	618.63	0.00	143.17	0.00	0.00	761.80
05 704 0320	Strength & Conditioning	1,027.88	0.00	0.00	0.00	0.00	1,027.88
05 704 0321	Centura Wellness	2,710.03	0.00	0.00	0.00	0.00	2,710.03
05 704 0322	Computer Fee	17,673.00	0.00	110.00	0.00	0.00	17,783.00
05 704 0323	Library	1,000.00	0.00	0.00	0.00	0.00	1,000.00

<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 0324	Elementary Playground	2,694.00	0.00	0.00	0.00	0.00	2,694.00
05 704 0325	BACK PACK PROGRAM	17,863.45	762.24	0.00	0.00	0.00	17,101.21
05 704 0328	Prom Committee	1,313.93	0.00	0.00	0.00	0.00	1,313.93
05 704 0400	FFA	23,969.81	2,821.31	1,417.71	0.00	0.00	22,566.21
05 704 0401	YEARBOOK	(1,878.00)	0.00	0.00	0.00	0.00	(1,878.00)
05 704 0403	ALUMNI	24.00	0.00	0.00	0.00	0.00	24.00
05 704 0404	CBI	4,819.87	0.00	0.00	0.00	0.00	4,819.87
05 704 0405	SPEECH	938.63	256.67	0.00	0.00	0.00	681.96
05 704 0406	DRAMA - One Act	3,810.29	1,048.08	1,246.94	0.00	0.00	4,009.15
05 704 0407	CHARACTER COUNCIL - ELEMENTARY	788.98	112.00	88.00	0.00	0.00	764.98
05 704 0408	FBLA	1,933.66	1,482.00	732.62	0.00	0.00	1,184.28
05 704 0410	MEDIA CLASS	1,756.52	0.00	0.00	0.00	0.00	1,756.52
05 704 0411	FFA SCHOLARSHIPS	4,444.00	0.00	0.00	0.00	0.00	4,444.00
05 704 0412	MIXED CHORUS	2,846.66	0.00	4,010.02	0.00	0.00	6,856.68
05 704 0413	NHS	(47.93)	0.00	866.57	0.00	0.00	818.64
05 704 0415	STUDENT COUNCIL	3,231.45	761.85	500.00	0.00	0.00	2,969.60
05 704 0502	INTEREST	30,974.27	0.00	186.40	0.00	0.00	31,160.67
05 704 0503	MONEY MARKET	647.57	0.00	13.16	0.00	0.00	660.73
05 704 0600	24/7 Student Insurance	8,964.41	0.00	0.00	0.00	0.00	8,964.41
Fund Total: 05		120,990.44	43,164.61	33,599.81	0.00	0.00	111,425.64

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 1	Fund Number 01	General Fund	
Amazon Capital Services	17XG-T9Y3-YJCV	Elm Supplies	488.12
Amazon Capital Services	1F11-M4XV-QGYW	Cleaning Supplies	39.99
Amazon Capital Services	1GQH-4C4P-W7WR	HS Card Stock	126.79
Amazon Capital Services	1KYY-6LWD-NQR7	Elm Playground Tetherball	18.94
Amazon Capital Services	1LFY-LYLX-FYY6	Maintenance Supplies	54.35
Amazon Capital Services	1LFY-LYLX-G11Y	CTE Voigt's Class Supplies	131.99
Amazon Capital Services	1LJR-MNHN-C7KT	Maintenance Supplies	3.94
Amazon Capital Services	1MHC-YQXC-LWFW	Elm SPED Supplies	15.19
Amazon Capital Services	1MNP-9VND-4QV3	Maintenance Supplies	38.63
Amazon Capital Services	1MW1-XF6W-7XMV	Amazon Prime Business Membership	349.00
Amazon Capital Services	1NGT-DKQT-CLGQ	Office Supplies	24.01
Amazon Capital Services	1QMM-YDFW-YCHP	ELM Rug	33.30
Amazon Capital Services	1VD1-1Y4N-4PX6	Construction Paper & Masking Tape	79.37
Amazon Capital Services	1WVH-XKRC-9GCL	Index Cards	16.22
Amazon Capital Services	1XNH-FK14-77JQ	HAL Supplies	141.12
Total Amazon Capital Services			<u>1,560.96</u>
Aurora Coop	7,058,272	Diesel	1,858.50
Aurora Coop	7,079,517	Gasoline	1,943.50
Aurora Coop	7,084,403	Maintenance Supplies	92.30
Aurora Coop	7,084,631	Diesel	1,563.10
Total Aurora Coop			<u>5,457.40</u>
Berger, Garret	CDL License	Reimb Garrett for CDL License Fee	62.95
Total Berger, Garret			<u>62.95</u>
Black Hills Energy	Oct 2025-0001	Natural Gas	1,490.15
Total Black Hills Energy			<u>1,490.15</u>
Bomgaars	43183760	25-26 Blanket PO for Voigts Class	5.98
Total Bomgaars			<u>5.98</u>
CAROLINA BIOLOGICAL SUPPLY CO	53196619 RI	Frogs for Science	114.89
Total CAROLINA BIOLOGICAL SUPPLY CO			<u>114.89</u>
Central Nebraska Community Action Partnership, Inc	1st Qrt. 2025	Pre-K Headstart Services - 1st Quarter	2,649.33
Total Central Nebraska Community Action Partnership, Inc			<u>2,649.33</u>
CENTURA FFA	CNR89130	Reimb. FFA for partial cost for National	700.00
Total CENTURA FFA			<u>700.00</u>
Centurylink	Oct 2025	Communications	77.72
Total Centurylink			<u>77.72</u>
Clipper Publishing	53-1	BOE Vacancy Advertisement	120.00
Total Clipper Publishing			<u>120.00</u>
Colorado/West Equipment, Inc.	0217018-IN	Bus Dimmer Switch	110.60
Total Colorado/West Equipment, Inc.			<u>110.60</u>
Column Software PBC	6409CE-87-0055	BOE Notices	6.80
Column Software PBC	6409CE87-0050	BOE Notices	122.40
Column Software PBC	6409CE87-0051	BOE Notices	6.80

Vendor Name	Invoice Number	Description	Amount
Column Software PBC	6409CE87-0052	BOE Notices	6.80
Column Software PBC	6409CE87-0053	BOE Notices	6.00
Column Software PBC	6409CE87-0054	BOE Notices	6.80
Column Software PBC	6409CE87-0056	BOE Notices	6.80
Column Software PBC	6409CE87-0057	BOE Notices	6.40
Column Software PBC	6409CE87-0058	BOE Notices	6.80
Column Software PBC	6409CE87-0059	BOE Notice	6.40
Column Software PBC	6409CE87-0060	BOE Notices	6.40
Total Column Software PBC			188.40
Eakes Office Solutions	9220017-0	Cleaning Supplies	15.72
Eakes Office Solutions	9220017-1	Cleaning Supplies	71.04
Eakes Office Solutions	INV697021	Copiers - Contract	1,494.65
Eakes Office Solutions	INV698672	Copiers - Contract	20.90
Eakes Office Solutions	INV698673	Copiers - Contract	73.03
Total Eakes Office Solutions			1,675.34
Ecolab	9286644-0001	Service-Pest Control	121.02
Total Ecolab			121.02
ESU #10	Oct 2025-0001	ESU10 SPED Services	20,094.82
Total ESU #10			20,094.82
Hamilton	11105130	Communications	36.33
Total Hamilton			36.33
Heartland Disposal	247612-0001	Service-garbage disposal	866.00
Total Heartland Disposal			866.00
HIRERIGHT LLC	P1294659	Background Screenings	283.20
Total HIRERIGHT LLC			283.20
HOLIDAY EXPRESS	13768	Bus Repair 2022	155.00
HOLIDAY EXPRESS	13795	Bus Repair 2014	569.38
HOLIDAY EXPRESS	13796	Bus Repair 2017	481.55
HOLIDAY EXPRESS	13797	Bus DOT Inspections	1,625.56
HOLIDAY EXPRESS	13826	Bus Repair	5,653.67
Total HOLIDAY EXPRESS			8,485.16
Indeed	USI25-06095979	Job Advertisement	165.51
Total Indeed			165.51
Intelligent Marking USA, Inc. dba Turf Tank	003576	Turf Tank Paint	810.00
Total Intelligent Marking USA, Inc. dba Turf Tank			810.00
INTERSTATE ALL BATTERY CENTER	1905801013970	Batteries	388.61
Total INTERSTATE ALL BATTERY CENTER			388.61
J&D Automotive	236652	2 Oil Changes in Suburbans	275.25
Total J&D Automotive			275.25
Jackson Services, Inc.	5671043-0001	Rug Service	283.04
Total Jackson Services, Inc.			283.04

Vendor Name	Invoice Number	Description	Amount
Johnson Controls, Inc.	1-136723841190	Install and Replacement 10HP Elect Motor	2,497.27
Total Johnson Controls, Inc.			<u>2,497.27</u>
JW Pepper & Sons	367910636	xmas concert music	508.99
JW Pepper & Sons	367920515	Music for Honor Choirs and Concerts	66.99
JW Pepper & Sons	367923562	Music for Honor Choirs and Concerts	84.00
JW Pepper & Sons	367933814	xmas concert music	45.00
JW Pepper & Sons	367947963	High School Choir - Christmas Music	131.39
JW Pepper & Sons	367949011	High School Choir - Christmas Music	5.50
Total JW Pepper & Sons			<u>841.87</u>
Kelly Supply Company	S1428659-0	Maintenance Supplies	78.71
Total Kelly Supply Company			<u>78.71</u>
KSB School Law	19959-0001	Legal Services	192.50
Total KSB School Law			<u>192.50</u>
Matheson Tri-Gas	0032231952	CTE Voigt's Class Supplies	58.47
Matheson Tri-Gas	0032232048	CTE Voigt's Class Welder	2,333.48
Matheson Tri-Gas	0032283040	CTE Voigt's Class Welder	1,950.00
Total Matheson Tri-Gas			<u>4,341.95</u>
Menards	13237	CTE Nott Class Supplies	44.92
Menards	13244	Nott Class Supplies	4.19
Menards	13619	CTE Nott Class Supplies	72.35
Menards	13806	Maintenance Supplies	28.40
Menards	14078	Drain Pan	12.88
Menards	14220	Maintenance Supplies	138.88
Total Menards			<u>301.62</u>
OneSource	2022191725	Background Check J. Hood	36.45
Total OneSource			<u>36.45</u>
Pathway Insurance	Oct 2025-0001	Property Insurance/Work Comp	15,500.04
Total Pathway Insurance			<u>15,500.04</u>
Platte Valley Communications	Oct 2025-0001	Service-Bus repeater	30.00
Total Platte Valley Communications			<u>30.00</u>
Prairie Hills Wireless LLC	172401-0001	Backup Internet	49.95
Total Prairie Hills Wireless LLC			<u>49.95</u>
Quadient	Sept Postage-1	Sept Postage Fee	46.72
Quadient	V*Sept Postage-1	Sept Postage Fee	(46.72)
Total Quadient			<u>0.00</u>
Robinson, Bev	Oct 2025-0001	SPED Transportation Mileage Reimburse.	1,119.30
Total Robinson, Bev			<u>1,119.30</u>
Robinson, Lanny	Oct 2025-0001	SPED Transportation Mileage Reimburse	2,284.80
Total Robinson, Lanny			<u>2,284.80</u>
S.E. Smith & Sons	677778	25-26 Blanket PO for Voigts Class	165.00

Vendor Name	Invoice Number	Description	Amount
S.E. Smith & Sons	677868	25-26 Blanket PO for Voigts Class	215.60
S.E. Smith & Sons	677992	25-26 Blanket PO for Voigts Class	44.99
Total S.E. Smith & Sons			<hr/> 425.59
Servi-Tech, Inc.	H-994336	Wastewater Analysis	95.55
Servi-Tech, Inc.	H-994337	Sampler Rental	200.00
Total Servi-Tech, Inc.			<hr/> 295.55
University of Nebraska Lincoln	1770	Meals for UNL Campus Visit (37 meals)	231.25
Total University of Nebraska Lincoln			<hr/> 231.25
US Bank	634875A	Decker Equipment Boys HS Bathroom Door	550.11
US Bank	D2C633CB-0003	Wayground/Quizizz Yearly Sub J. Nott	216.00
US Bank	Easy Timeclock	Easy Timeclock	53.00
US Bank	Oct ESI 10/20	Oct ESI Telephone Bill	1,167.48
US Bank	Ol'Ironsides 9/30	Audit Lunch	67.22
US Bank	Parts Warehouse 10/9	Parts for Vacuum	70.76
US Bank	Sams 10/17	Tissues	149.90
Total US Bank			<hr/> 2,274.47
Village of Cairo	Oct 2025-0001	Service-water	736.65
Total Village of Cairo			<hr/> 736.65
Wex Bank	108300898-0001	Monthly Transportation Fuel	772.19
Total Wex Bank			<hr/> 772.19
Wilkins Architecture Design Planning	7001	Facilities Planning & Re-Engagement Fee	1,427.53
Total Wilkins Architecture Design Planning			<hr/> 1,427.53
Fund Number 01			<hr/> 79,460.35
Checking Account ID 1			<hr/> 79,460.35

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

11/07/2025 01:23 PM

User ID: STUBANDR

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01	General Fund								
1100	REGULAR INSTRUCTIONAL PROGRAMS	0.00	255,026.12	510,301.99	0.00	(510,301.99)	0.00	4,705.79	(515,007.78)
1150	LIMITED ENGLISH PROF PROGRAMS	0.00	2,597.07	5,194.14	0.00	(5,194.14)	0.00	0.00	(5,194.14)
1160	PROVERTY PROGRAMS	0.00	67,307.62	134,722.94	0.00	(134,722.94)	0.00	0.00	(134,722.94)
1190	EARLY CHILDHOOD ED PROGRAMS	0.00	10,831.60	21,663.20	0.00	(21,663.20)	0.00	0.00	(21,663.20)
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	0.00	54,609.04	101,571.48	0.00	(101,571.48)	0.00	291.98	(101,863.46)
1291	SPED Instructional Programs-Ages 3-5	0.00	533.20	533.20	0.00	(533.20)	0.00	0.00	(533.20)
1292	SPED Instructional 0-2	0.00	533.20	533.20	0.00	(533.20)	0.00	0.00	(533.20)
2110	ATTENDANCE AND SOCIAL WORK SERVICES	0.00	0.00	10,345.85	0.00	(10,345.85)	0.00	0.00	(10,345.85)
2120	GUIDANCE SERVICES	0.00	14,483.08	28,967.32	0.00	(28,967.32)	0.00	0.00	(28,967.32)
2141	Psychological Serv SPED School Age	0.00	9,934.68	9,934.68	0.00	(9,934.68)	0.00	0.00	(9,934.68)
2151	Speech Path SPED School Age	0.00	16,244.85	28,172.91	0.00	(28,172.91)	0.00	0.00	(28,172.91)
2152	Speech Pathology SPED-Age 3-5	0.00	650.99	1,027.99	0.00	(1,027.99)	0.00	0.00	(1,027.99)
2153	SPED Speech Path 0-2	0.00	638.49	1,061.44	0.00	(1,061.44)	0.00	0.00	(1,061.44)
2161	Occupational Therapy SPED School Age	0.00	1,784.90	2,598.10	0.00	(2,598.10)	0.00	0.00	(2,598.10)
2162	Occ Therapy SPED Age 3-5	0.00	143.50	369.00	0.00	(369.00)	0.00	0.00	(369.00)
2163	Occ Therapy SPED Age 0-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2171	Physical Therapy SPED School Age	0.00	1,352.00	1,880.40	0.00	(1,880.40)	0.00	0.00	(1,880.40)
2172	Physical Therapy SPED Age 3-5	0.00	164.00	246.00	0.00	(246.00)	0.00	0.00	(246.00)
2173	PT SPED 0-2	0.00	0.00	374.70	0.00	(374.70)	0.00	0.00	(374.70)
2181	Vision Services SPED School Age	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2182	Vision Services SPED 3-4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2190	OTHER PUPIL SUPPORT SERVICES	0.00	376.40	823.46	0.00	(823.46)	0.00	0.00	(823.46)
2211	School Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2212	Instruction and Curriculum Dev	0.00	1,070.00	14,914.67	0.00	(14,914.67)	0.00	2,813.20	(17,727.87)
2213	Instructional Staff Training	0.00	44.71	1,807.37	0.00	(1,807.37)	0.00	40.00	(1,847.37)
2220	Library/Media Sevices	0.00	12,994.16	24,896.41	0.00	(24,896.41)	0.00	93.18	(24,989.59)
2230	Instruction-Related Technology	0.00	7,231.30	113,359.47	0.00	(113,359.47)	0.00	379.94	(113,739.41)
2240	Academic Student Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2310	BOARD OF EDUCATION	0.00	40.00	715.00	0.00	(715.00)	0.00	0.00	(715.00)
2320	EXECUTIVE ADMINISTRATION	0.00	16,611.01	34,210.48	0.00	(34,210.48)	0.00	0.00	(34,210.48)
2330	District Legal Services	0.00	2,081.50	2,274.00	0.00	(2,274.00)	0.00	0.00	(2,274.00)
2410	Office of Principal	0.00	59,566.82	117,358.70	0.00	(117,358.70)	0.00	0.00	(117,358.70)
2510	GENERAL ADMIN-BUSINESS SERVICE	0.00	4,526.07	9,148.13	0.00	(9,148.13)	0.00	1,230.77	(10,378.90)
2580	Admin Technology Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2610	Operation of Buildings	0.00	27,909.95	54,745.32	0.00	(54,745.32)	0.00	227.00	(54,972.32)
2620	Maintenance of Buildings	0.00	34,878.91	72,299.10	0.00	(72,299.10)	0.00	3,175.00	(75,474.10)
2630	Care and Upkeep of Grounds	0.00	403.00	847.14	0.00	(847.14)	0.00	2,350.00	(3,197.14)
2650	Vehicle Acquisition and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2660	Safety & Security	0.00	0.00	140.88	0.00	(140.88)	0.00	0.00	(140.88)
2670	Safety	0.00	500.00	1,105.00	0.00	(1,105.00)	0.00	0.00	(1,105.00)
2710	Vehicle Operation-Regular Educ	0.00	22,738.21	57,269.53	0.00	(57,269.53)	0.00	0.00	(57,269.53)
2712	Vehicle Operation-School Age SPED	0.00	3,609.20	6,178.32	0.00	(6,178.32)	0.00	0.00	(6,178.32)
3300	COMMUNITY SERVICES	0.00	1,201.44	1,921.04	0.00	(1,921.04)	0.00	0.00	(1,921.04)
3535	High Ability Leaners	0.00	0.00	1,206.50	0.00	(1,206.50)	0.00	147.76	(1,354.26)
3551	CTE Grant	0.00	1,229.63	1,229.63	0.00	(1,229.63)	0.00	0.00	(1,229.63)
3599	Safety Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4700	Building Improvements	0.00	246.11	490.61	0.00	(490.61)	0.00	0.00	(490.61)
6200	Title I, Part A ESSA	0.00	6,059.78	12,119.56	0.00	(12,119.56)	0.00	0.00	(12,119.56)
6406	IDEA Preschool (619) Base	0.00	1,348.72	2,350.19	0.00	(2,350.19)	0.00	0.00	(2,350.19)
6408	IDEA Part B - Base/EP	0.00	13,758.46	26,451.48	0.00	(26,451.48)	0.00	0.00	(26,451.48)
6412	IDEA Part B Proportionate Share	0.00	797.17	1,594.37	0.00	(1,594.37)	0.00	0.00	(1,594.37)
6700	Fed Voc & Applied Tech Ed (Carl Perkins)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6992	REAP	0.00	3,348.62	6,697.24	0.00	(6,697.24)	0.00	0.00	(6,697.24)

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

11/07/2025 01:23 PM

User ID: STUBANDR

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
6994	Homeless	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6998	ESSER III Cares Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01	General Fund	0.00	659,405.51	1,425,652.14	0.00	(1,425,652.14)	0.00	15,454.62	(1,441,106.76)

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

11/07/2025 01:23 PM

User ID: STUBANDR

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:	0.00	659,405.51	1,425,652.14	0.00	(1,425,652.14)	0.00	15,454.62	(1,441,106.76)

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	0.00	454.65	0.00	(454.65)	0.00	0.00	(454.65)
06 3100 350 002	Technical Services	0.00	0.00	454.65	0.00	(454.65)	0.00	0.00	(454.65)
350	Technical Services	0.00	0.00	909.30	0.00	(909.30)	0.00	0.00	(909.30)
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	16,965.82	26,080.85	0.00	(26,080.85)	0.00	0.00	(26,080.85)
06 3100 570 002	Food Service Management	0.00	16,965.83	26,080.87	0.00	(26,080.87)	0.00	0.00	(26,080.87)
570	Food Service Management	0.00	33,931.65	52,161.72	0.00	(52,161.72)	0.00	0.00	(52,161.72)
06 3100 610 001	General Supplies	0.00	124.73	211.72	0.00	(211.72)	0.00	0.00	(211.72)
06 3100 610 002	General Supplies	0.00	124.72	211.71	0.00	(211.71)	0.00	0.00	(211.71)
610	General Supplies	0.00	249.45	423.43	0.00	(423.43)	0.00	0.00	(423.43)
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	15.85	15.85	0.00	(15.85)	0.00	0.00	(15.85)
06 3100 890 002	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
890	Miscellaneous Expenses	0.00	15.85	15.85	0.00	(15.85)	0.00	0.00	(15.85)
3100	Food Service Operations	0.00	34,196.95	53,510.30	0.00	(53,510.30)	0.00	0.00	(53,510.30)
06	Hot Lunch Fund	0.00	34,196.95	53,510.30	0.00	(53,510.30)	0.00	0.00	(53,510.30)

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	34,196.95	53,510.30	0.00	(53,510.30)	0.00	0.00	(53,510.30)

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	285,642.77	1,183,394.15	0.00	(1,183,394.15)
01 1115	Carline Taxes	0.00	0.00	1,231.70	0.00	(1,231.70)
01 1125	Motor Vehicle Taxes	0.00	17,519.25	41,539.37	0.00	(41,539.37)
01 1140	PENALTIES & INTEREST ON TAXES	0.00	1,578.37	1,578.37	0.00	(1,578.37)
01 1510	Interest on Investments	0.00	1,567.53	3,434.20	0.00	(3,434.20)
01 1740	Student Fees	0.00	0.00	2,571.65	0.00	(2,571.65)
01 1800	REVENUE FROM COMMUNITY SERVICES ACTIVITIES	0.00	1,265.00	3,625.00	0.00	(3,625.00)
01 1911	Local License Fees	0.00	0.00	700.00	0.00	(700.00)
01 1990	Miscellaneous Local Revenue	0.00	0.00	353.88	0.00	(353.88)
	Subtotal: LOCAL RECIEPTS	0.00	307,572.92	1,238,428.32	0.00	(1,238,428.32)
01 2110	County Fines and License Fees	0.00	1,976.79	4,555.96	0.00	(4,555.96)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	1,976.79	4,555.96	0.00	(4,555.96)
01 3110	State Aid	0.00	90,977.00	181,954.00	0.00	(181,954.00)
01 3131	Property Tax Credit	0.00	(2,872.21)	(2,872.21)	0.00	2,872.21
01 3180	Pro-Rate Motor Vehicle	0.00	1,413.31	1,413.31	0.00	(1,413.31)
01 3535	High Ability Learners	0.00	3,501.00	3,501.00	0.00	(3,501.00)
01 3551	Career Education (CTE)	0.00	7,500.00	7,500.00	0.00	(7,500.00)
	Subtotal: STATE RECEIPTS	0.00	100,519.10	191,496.10	0.00	(191,496.10)
01 4708	MEDICAID IN PUBLIC SCHOOLS	0.00	1,737.49	2,542.87	0.00	(2,542.87)
	Subtotal: FEDERAL RECEIPTS	0.00	1,737.49	2,542.87	0.00	(2,542.87)
	Fund Total:	0.00	411,806.30	1,437,023.25	0.00	(1,437,023.25)

Revenue Summary Report
Processing Month: 10/2025

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	411,806.30	1,437,023.25	0.00	(1,437,023.25)

Centura Public Schools

MONTHLY FINANCIAL REPORT TO THE BOARD

November 2025

General Fund Expenses for October		
	2024-2025	2025-2026
GF Payable	\$102,892.34	\$79,460.35
GF Payroll	\$545,161.77	\$557,614.99
Total	\$648,054.11	\$637,075.34

General Fund Receipts for October		
	2024-2025	2025-2026
State Aid	\$109,125.00	\$90,977.00
SPED State Pmt		
Buffalo County	\$8,555.40	\$22,888.64
Hall County	\$235,563.68	\$106,218.94
Howard County	\$158,964.47	\$163,726.39
Sherman County	\$7,541.91	\$12,424.31
Other Receipts	\$4,939.42	\$15,571.02
Total	\$524,689.88	\$411,806.30

GENERAL FUND			
Three Year Comparison			
EXPENSES			
MONTH	2023-24	2024-2025	2025-2026
September	\$739,055	\$728,156	\$755,284.37
October	\$663,668	\$667,145	\$655,756.03
November	\$655,628	\$648,094	\$648,054.11
YTD Total	\$7,058,797	\$8,474,326	\$2,059,095
Annual Budget	\$8,282,000	\$9,145,550	\$10,003,717
Budget % Spent	85.23%	92.66%	20.58%

GENERAL FUND			
Three Year Comparison			
REVENUE			
MONTH	2023-24	2024-25	2025-26
September	\$1,527,019.03	\$1,429,688.29	\$1,025,216.95
October	\$365,893.40	\$524,689.88	
YTD Total	\$8,553,696.26	\$9,293,137.78	\$1,025,216.95

Items to Note:

**Treasurer's Report for the 2025-26 School Year
as of October 31, 2025**

General Fund

Beginning Balance		<u>\$2,549,511.82</u>		
October	Income	\$411,806.30		
October	Expenses	(\$659,405.51) <	\$0.00	Octr expenditures
October	Adjustments		<u>\$0.00</u>	Octr Pre-pay
Ending Balance		<u>\$2,301,912.61</u>	<u>\$0.00</u>	

Cash Found In: Balance Per Bank		\$2,364,229.12	
Outstanding Checks		(\$62,316.51)	
Adjustments		<u>\$0.00</u>	
Total		<u>\$2,301,912.61</u>	

General Fund CD's

#202828	\$196,161.02	Western National	3.941%. Matures 04-11-2026
#15608	\$158,916.36	Pathway Bank	3.9% Matures 04-19-2026
#45419	\$108,769.44	Pathway Bank	3.75% Matures 01-23-2026
#45435	\$108,769.45	Pathway Bank	3.75% Matures 01-23-2026
#118240	\$178,246.58	Pathway Bank	3.84% Matures 04-11-2026
#881244 (MM)	<u>\$271,560.95</u>	Pathway Bank	1.66% Money Market
Total	<u>\$1,022,423.80</u>		

Building Fund

Beginning Balance		\$816,417.96		
October	Income	\$18,304.32		
October	Expenses	(\$13,534.65)		
October	Adjustments	\$0.00		
Ending Balance		<u>\$821,187.63</u>		

Cash Found In:			
Checking Acct.		\$821,187.63	
Outstanding Checks		<u>\$0.00</u>	
Total		<u>\$821,187.63</u>	

Depreciation Fund

Beginning Balance		\$240,575.68		
October	Income	\$253.10		
October	Expenses	\$0.00		
Ending Balance		<u>\$240,828.78</u>		

Cash Found In: Checking Acct.		\$240,828.78	
Outstanding Checks		<u>\$0.00</u>	
Total		<u>\$240,828.78</u>	

Unemployment Fund

Beginning Balance		\$15,622.39		
October	Income	\$0.00		
October	Expenses	\$0.00		
Ending Balance		<u>\$15,622.39</u>		

Cash Found In:			
Checking Acct		\$15,622.39	
Outstanding Checks		<u>\$0.00</u>	
Total		<u>\$15,622.39</u>	

Student Fees

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

Cash Found In:

Checking Acct.	\$0.00
Total	<u>\$0.00</u>

Activity Accounts

Beginning Balance		\$121,000.44
October	Income	\$33,599.81
October	Expenses	(\$43,164.61)
October	Adjustments	
Ending Balance		<u>\$111,435.64</u>

Cash Found In:

Checking Acct.	\$35,563.36
Outstanding Checks	(\$9,663.55)

Activity Fund CDS

#118	\$10,000.00	Boelus State Ban 1.5%. Matures 03/4/26
#259	\$20,000.00	Boelus State Ban 4% Matures 03/25/2026
#427	\$20,000.00	Boelus State Ban 1% Matures 12/18/25
#1229	\$23,009.06	Boelus State Ban 1.50% Matures 07/19/26
Money Market	\$12,526.77	Boelus State Bank
	<u>\$111,435.64</u>	

Lunch Account

Beginning Balance		\$84,219.78
October	Income	\$15,926.43
October	Expenses	(\$34,196.95)
October	Adjustments	
Ending Balance		<u>\$65,949.26</u>

Cash Found In: Checking Acct.	\$66,000.74
Outstanding Checks	(\$51.48)
Total	<u>\$65,949.26</u>

**Centura Board of Education Regular Meeting Minutes
District #47-0100 – Howard County Nebraska
Monday, October 13, 2025 5:00 PM
Centura High School; Cairo, NE**

Attendance Taken at 5:00 PM. Absent: Brooke Fries, Present: Sandra Davis, Teresa Grabowski, Mark Johnson, Todd Nitsch, Brooke Schmitt.

1. Opening The Meeting:

1.1. Call to order: The regular (month) Meeting of the Centura Public Schools' Board of Education is called to order on October 13, 2025, at _____ P.M. in the Board Room 201 Highway 11, Cairo, NE 68824.

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 publication is available upon request. Notice of this meeting was given in advance to all members of the Board of Education. Availability of the agenda was communicated at this meeting. All proceeds of the Board of Education were taken while the convened meeting was open to the attendance of the public. President Sandra Davis called the meeting to order at 5:00 PM.

1.2. Pledge of Allegiance and Recognition of Nebraska Open Meetings Act.

Board President Davis led in the Pledge of Allegiance. Then recognized the location of where the current Nebraska Open Meetings Act information was displayed.

1.3. Roll Call of Board Members:

Board member Brooke Fries is absent.

1.3.1. Motion to excuse or not excuse Board Members not in attendance.

I move to excuse Brooke Fries from this board meeting. Passed with a motion by Teresa Grabowski and a second by Brooke Schmitt.

Brooke Fries: Absent, Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0, Absent: 1

1.4. Centura Vision Statement: A Community About Students, Excellence and Innovation!

1.5. Centura Mission Statement: Centura and its collaborative partners are an innovative community empowering all students to be successful today and in the future.

2. Approval of the Agenda.

I move to approve the agenda as presented. Passed with a motion by Brooke Schmitt and a second by Mark Johnson.

Brooke Fries: Absent, Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0, Absent: 1

3. Recognition of visitors and public comment per Centura Public Schools Policy No. 2009.

No patrons addressed the board.

4. Action Item

4.1. Discuss, consider, and take action on the resignation of a board member.

President Sandra Davis shared with the board that she received a letter of resignation from Brooke Fries. President Davis, thanked Brooke for her service to the board, the district, and students of Centura Public Schools. President Davis commented that it is very important that the board is restored to 6 members as soon as possible. Dr. Heneger, reviewed the process and timeline for filling the current board vacancy. Anyone wanting to fill the position will go through an application and interview process. Dr. Heneger provided the following information: A press release will be sent to the Grand Island Independent and information will be posted in a variety of other locations throughout the District; an application will be available on the school website or by calling the District Office by October 17, 2025; applications will be accepted until October 26, 2025 at midnight.; Board members will interview up to four applicants on November 4, 2025 at 5:30 PM.; candidates selected for interview will be notified of their interview time by October 31, 2025; the selected candidate will be sworn in during the November 2025 meeting.

5. Discuss monthly financial report:

6. Approval of Consent Agenda:

I move to approve the consent agenda as presented. Passed with a motion by Mark Johnson and a second by Teresa Grabowski.

Brooke Fries: Absent, Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0, Absent: 1

6.1. Minutes from previous month's meeting(s):

6.2. General Fund Claims Total: \$655,756.03 (Payroll=559,616.51; Payables= \$96,139.52)

Amazon Capital Services 1,471.15; Aurora Coop 3,276.90; Black Hills Energy 757.21; Bomgaars 246.32; Boys Town 5,200.00; Centurylink 77.53; Colorado/West Equipment, Inc. 504.73; Eakes Office Solutions 5,467.84; Ecolab 121.02; ESU #10 18,070.02; ESU #16 50.00; GO Physical Therapy 8,733.40; Hamilton Information Systems 33.41; HD Supply 2,660.49; Heartland Disposal 866.00; HOME DEPOT 239.35; Howard Greely RPPD 8,852.11; J&D Automotive 83.54; Jackson Services, Inc. 270.76; Johnny's Lock & Key Shop 51.00; Johnson Controls, Inc. 3,582.00; JW Pepper & Sons 123.20; Kelly Supply Company 85.28; KSB School Law 2,081.50; Matheson Tri-Gas 820.41; Menards 592.29; Opa! Food Mgt. of NE, LLC 64.00; Pathway Insurance 15,500.04; Platte Valley Communications 30.00; Prairie Hills Wireless LLC 49.95; PRIME COMMUNICATIONS, INC. 1,241.90; PROQUEST LLC 1,685.71; Quadient 500.00; Really Good Stuff, LLC 24.79; Robinson, Bev 1,208.20; Robinson, Lanny 2,401.00; S.E. Smith & Sons 222.22; SchoolsPLP, LLC 1,070.00; Servi-Tech, Inc. 403.00; Sport Safe Testing Service, Inc. 531.00; TRIPLE S ASSESSMENTS 500.00; US Bank 3,928.86; Village of Cairo 157.40; Wal-Mart 20.48; Wex Bank 687.40; Wilkins Architecture Design Planning 246.11; Zlomke, James 1,350.00

6.3. Building Fund Claims Total: \$25,876.30

6.4. Depreciation Fund Claims Total: \$72,110.48

7. Information Items: Reports

7.1. Superintendent Report:

Dr. Kaela Heneger presented the Superintendent's report: The Homecoming celebration was a success. The Centura Diamonds Softball team is going to State Softball competition for the first time in school history. The administration team is working on school schedules based on the progression in the tournament bracket. The Board Policy Review Process was reviewed during

Board member Todd Nitsch provided an explanation on the committee discussion regarding moving from 11 man to 8 man football. He thanked Activity Director Laethion Brown for an excellent presentation during the committee meeting. Mr. Brown reported on the trending numbers and how the switch will impact Centura. Board member Nitsch also provided an update on the reasoning for the financial access agenda items. He also commented that the safety audit was reviewed, and it is noted that the school is making good progress on recommendations, but it was advised in the audit that the school look towards a more secure entry system. Board member Nitsch also reported that during the committee meeting there was discussion on the preliminary engineering report of the wastewater treatment plant completed by Olsson and pointed out there was a representative from Olsson that will present to the board on an upcoming agenda item.

7.3.2. Staff and Community Relations Committee:

Board member Teresa Grabowski spoke about the community survey and pointed out the photos and wording that will be used. The goal is to take a final draft to print and mail by the end of the week.

8. Action Items:

8.1. Human Resources:

8.1.1. Approval of certified staff resignation(s).

There are no certified staff resignations to discuss.

8.1.2. Approval of certified staff contract(s).

There are no certified staff contracts for approval.

8.2. Discuss, consider, and take action on a possible transition from 11-man to 8-man football for the 2026-2027 school year.

Board member Todd Nitsch reported to the board that a decision on football must be made soon as the new contracts must be signed by November 1st. Nitsch explained to board members that the field would need to have minor modifications, the field is narrower and shorter for 8-man regulations. This would require a modification in the programming of the Turf Tank and would require different goal posts and goal post positioning.

I move to make a transition from 11-man football to 8-man football beginning in the 2026-2027 school year. Passed with a motion by Teresa Grabowski and a second by Mark Johnson.

Brooke Fries: Absent, Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0, Absent: 1

8.3. Discuss, consider and take action on the Turf Tank renewal contract.

The Turf Tank machine is a robot that is programmed to paint athletic fields. This contract is held by Centura Public Schools. Centura has partnered with Wood River Public Schools on joint use of the machine and Wood River is billed for half of the amount of the contract. As of the time of this meeting, Wood River has been invoiced for their share of the agreement in the amount of \$5,500.00.

I move to approve the Turf Tank renewal contract. Passed with a motion by Brooke Schmitt and a second by Todd Nitsch.

Brooke Fries: Absent, Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0, Absent: 1

8.4. Review, consider, discuss, and take all necessary action to adopt a resolution for 2026-2027 Option Enrollment District Standards.

The Option Enrollment District Standards need to be reviewed annually by October 15th. The Board reviewed the Option Enrollment resolution, including setting standards for classroom and grade level size limits.

I move to approve a resolution to adopt 2026-2027 Option Enrollment District Standards as presented. Passed with a motion by Todd Nitsch and a second by Mark Johnson.

Brooke Fries: Absent, Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0, Absent: 1

8.5. Discuss, consider, and take action to grant Superintendent, Dr. Heneger, the authority to sign documents, collect information, and take necessary actions in the best interest of Centura Public Schools concerning daily operation and financial operations.

While preparing the budget and preparing for the audit, it was found that not all accounts had been accounted for when the board voted to grant Dr. Heneger signatory status. Dr. Heneger worked with leadership at both Western National Bank and The Nebraska Liquid Assets to understand what was needed to get the authorizations updated. It is required that separate board approval be obtained due to no current staff or board members being listed as current signatories.

I move the Centura Board of Education grant the Superintendent, Dr. Kaela Heneger, the authority to sign documents, collect information, and take necessary actions in the best interest of Centura Public Schools concerning financial matters with any financial institution the district conducts business with. This authority includes, but is not limited to, managing contracts, submitting applications, and executing documents required for the district's day-to-day financial operations and budgeting, consistent with Board policy and applicable law. Passed with a motion by Brooke Schmitt and a second by Teresa Grabowski.

Brooke Fries: Absent, Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0, Absent: 1

8.5.1. Discuss, consider and take needed action to authorize District Bookkeeper, Andrea Stubbs to access information on accounts of Centura Public Schools concerning financial matters with any financial institution the district conducts business with.

I move the Centura Board of Education grant the District Bookkeeper, Andrea Stubbs, the authority to access information on accounts of Centura Public Schools concerning financial matters with any financial institution the district conducts business with. Passed with a motion by Mark Johnson and a second by Todd Nitsch.

Brooke Fries: Absent, Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0, Absent: 1

8.5.2. Discuss, consider, and take action to authorize the designated Board Member to sign documents, collect information, and take necessary actions in the best interest of Centura

Public Schools concerning financial matters with any financial institution the district conducts business with.

I move to grant board members elected to the President and Treasurer position the authority to sign documents, collect information, and take necessary actions in the best interest of Centura Public Schools concerning financial matters with any financial institution the district conducts business with. This authority includes, but is not limited to, managing contracts, submitting applications, and executing documents required for the district's financial operations and budgeting, consistent with Board policy and applicable law. Passed with a motion by Todd Nitsch and a second by Teresa Grabowski.

Brooke Fries: Absent, Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0, Absent: 1

8.6. Discuss, consider and take action regarding Dr. Kaela Heneger, Superintendent and Andrea Stubbs, District Bookkeeper being added as signatories on the Centura Public Schools Nebraska Liquid Asset Fund.

During the budget preparation process, Dr. Heneger discovered that the signatories on the Centura Nebraska Liquid Asset Fund had not been changed. Upon investigation, due to no signatories on file being currently employed, Board meeting minutes are needed to reflect the change to authorize current District employees as signatories.

I move to approve Dr. Kaela Heneger, Superintendent and Andrea Stubbs, District Bookkeeper as signatories on the Centura Public Schools Nebraska Liquid Asset Fund. Passed with a motion by Teresa Grabowski and a second by Brooke Schmitt.

Brooke Fries: Absent, Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0, Absent: 1

8.7. Discuss, consider, and take necessary action to adopt the NASB Transition Superintendent Evaluation tool and goals as presented.

The evaluation and goals are a product of the work session held on September 17, 2025, with NASB facilitating the work. The basis is developed from the NASB Standard Superintendent Evaluation; the NASB Transition Superintendent Evaluation is designed to support new superintendents during their first year in the district. 2025 timeline: Mon. Nov. 10th - Sun. Nov. 16th: Superintendent completes the self-evaluation; Tue. Nov. 18th: NASB sends the board self-evaluation results; Tue. Nov. 18th - Thur. Nov. 27th: Board members complete their evaluations; Final Report & Executive Summary will be emailed to the board president by Wed. Dec. 3rd. The board president will also receive a follow-up call from a Board Leadership Team Member to discuss results.

I move that the board approve the utilization of the NASB Transition Superintendent Evaluation tool and goals as presented to evaluate Superintendent Dr. Kaela Heneger. Passed with a motion by Brooke Schmitt and a second by Mark Johnson.

Brooke Fries: Absent, Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0, Absent: 1

9. Discussion/Information Items:

9.1. Review findings from Olsson regarding the wastewater treatment plant, presented by Douglas Loudon, Civil Engineer.

Douglas Loudon, Project Engineer/Civil representing Olsson reviewed the wastewater treatment preliminary engineering report with the board members. Due to current regulations and new

regulations that will be implemented in the near future, the current wastewater treatment plant will be out of state and federal compliance by 2028. Mr. Loudan presented 4 options: Option 1: Rehabilitate the Existing System and add Disinfection, estimated capital cost \$515,000 with an annual operating cost estimate of \$48,799; Option 2: Install a complete two-cell retention lagoon system, estimated capital cost of \$1,020,000 with an annual operating cost estimate of \$13,171; Option 3: Install a septic system and leach field, estimated capital cost of \$451,000 with an annual operating cost estimate of \$14,971; Option 4: Connect to the Village of Cairo, this option will not be explored further due to the potential cost of over \$1,438,000 and the fact that Cairo recently completed a retention lagoon system that was sized for the community and community growth, there was no consideration of adding additional flow from the school.

10. Advanced Planning:

10.1. Next Meeting date and time:

- **Committee of the Whole, November 10, 2025, 5:00 (Policy Review).**
- **Regular Board Meeting: November 10, 2025, 6:00.**
- **Community Engagement Meetings**
 - **Work Session: Community Building Tour, October 22nd 5:00**
 - **Work Session: Community Engagement Meeting, October 22nd 6:00 (Needs & Next Steps)**
 - **Work Session: Community Building Tour, November 9th 6:00**
 - **Work Session: Community Engagement Meeting, November 24th 6:00 (Possible Solutions)**

Next Regular Board Meeting: November 10, 2025, 6:00 PM.

10.2. November 19th-21st State Education Conference in Omaha

President Sandra Davis reminded board members about the upcoming State Education Conference in Omaha.

11. Meeting Adjournment.

I move to adjourn this meeting at 6:35 PM. Passed with a motion by Mark Johnson and a second by Todd Nitsch.

Brooke Fries: Absent, Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0, Absent: 1

Centura Public Schools: Board of Education Work Session Minutes
District #47-0100 – Howard County Nebraska
Wednesday, October 22, 2025 4:50 PM
Centura High School; Cairo, NE

Attendance Taken at 4:53 PM. Present: Sandra Davis, Teresa Grabowski, Mark Johnson, Todd Nitsch, Brooke Schmitt.

1. Opening The Meeting:

1.1. Call to order: The Work Session of the Centura Public Schools' Board of Education is called to order on October 22, 2025, at 4:53 P.M. in the Board Room 201 Highway 11, Cairo, NE 68824.

Notice of the work session 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 publication is available upon request. Notice of this work session 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 work session was open to the attendance of the public.

1.2. Pledge of Allegiance and Recognition of Nebraska Open Meetings Act.

Board President Davis led in the Pledge of Allegiance. Then recognized the location of where the current Nebraska Open Meetings Act information was displayed.

1.3. Roll Call of Board Members:

All board members are present.

1.3.1. Motion to excuse or not excuse Board Members not in attendance.

1.4. Centura Vision Statement: A Community About Students, Excellence and Innovation!

1.5. Centura Mission Statement: Centura and its collaborative partners are an innovative community empowering all students to be successful today and in the future.

2. Approval of the Agenda.

I move to approve the agenda as presented. Passed with a motion by Todd Nitsch and a second by Brooke Schmitt.

Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0

3. Recognition of visitors and public comment per Centura Public Schools Policy No. 2009.

No patrons wished to address the board.

4. Work Session Discussion/Information Items:

4.1.

5:00-5:55 Community Building Tours led by members of the Centura Board of Education and Centura Public Schools' Staff. (Start in Gym or High School Entry)

6:00 Community Meeting (Start in Main Gym)

- **Information regarding the facility**
- **Round Table discussions**
- **Sharing of Community Ideas/Suggestions & Questions**

Board members led community members on tours beginning in the High School Entry. Discussion continued with members and guests breaking into small groups to collaborate on building improvements and to offer suggestions and pose questions.

5. Meeting Adjournment.

I move to adjourn this work session at 8:16p.m. Passed with a motion by Teresa Grabowski and a second by Todd Nitsch.

Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0

**Centura School Board Special Meeting Minutes
District #47-0100 – Howard County Nebraska
Tuesday, November 4, 2025 5:30 PM
Centura High School; Cairo, NE**

Attendance Taken at 5:30 PM. Present: Sandra Davis, Teresa Grabowski, Mark Johnson, Todd Nitsch, Brooke Schmitt.

1. Opening The Meeting:

1.1. Call to order: The Special Meeting of the Centura Public Schools' Board of Education is called to order on (Day, Date), at 5:30 P.M. in the Board Room 201 Highway 11, Cairo, NE 68824.

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 publication is available upon request. 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.

1.2. Pledge of Allegiance and Recognition of Nebraska Open Meetings Act.

Board President Davis led in the Pledge of Allegiance. Then recognized the location of where the current Nebraska Open Meetings Act information was displayed.

1.3. Roll Call of Board Members:

All Board Members are present.

1.3.1. Motion to excuse or not excuse Board Members not in attendance.

1.4. Centura Vision Statement: A Community About Students, Excellence and Innovation!

1.5. Centura Mission Statement: Centura and its collaborative partners are an innovative community empowering all students to be successful today and in the future.

2. Approval of the Agenda.

I move to approve the agenda as presented. Passed with a motion by Teresa Grabowski and a second by Mark Johnson.

Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0

3. Recognition of visitors and public comment per Centura Public Schools Policy No. 2009.

No patrons addressed the board.

4. Special Meeting Discussion/Information Items:

4.1. Interview the selected candidates who applied to fill the current Centura Board member vacancy. 5:30pm Chelsea Schweitzer; 6:15pm Denise Pedersen;7:00pm Jill Johansen

President Davis greeted each candidate and explained the interview process. Each candidate will be asked the same set of questions. There will be an opportunity at the end of each interview for

the candidate to ask the board questions. Interviews began with Chelsea Schweitzer and continued with Denise Pedersen. President Davis announced that she received a message from candidate Jill Johansen indicating she was withdrawing her application.

5. Special Meeting Action Items:

5.1. Discuss, consider, and take the necessary action to appoint a qualified applicant to complete the term of the vacant board seat.

At the conclusion of the interviews, board members engaged in discussion highlighting the qualities each candidate could bring to the board by accentuating the positive attributes that were presented both in verbal interview and in written application.

I move to appoint Chelsea Schweitzer to fill the vacant board seat due to the resignation of Brooke Fries. This appointment will be for the remainder of the unexpired term of Brooke Fries, which ends on the first Thursday after the first Tuesday in January, 2029. Passed with a motion by Teresa Grabowski and a second by Mark Johnson.

Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0

6. Meeting Adjournment.

I move to adjourn the Special Meeting of the Centura School Board at 7:21p.m. Passed with a motion by Brooke Schmitt and a second by Todd Nitsch.

Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0

**Centura Public Schools: Board of Education Work Session Minutes
District #47-0100 – Howard County Nebraska
Wednesday, November 5, 2025 7:30 PM
Centura High School; Cairo, NE**

Attendance Taken at 7:30 PM. Present: Sandra Davis, Teresa Grabowski, Mark Johnson, Todd Nitsch, Brooke Schmitt.

1. Opening The Meeting:

1.1. Call to order: The Work Session of the Centura Public Schools' Board of Education is called to order on Wednesday, November 5, 2025, at 7:30 P.M. in the Board Room 201 Highway 11, Cairo, NE 68824.

Notice of the work session 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 publication is available upon request. Notice of this work session 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 work session was open to the attendance of the public.

1.2. Pledge of Allegiance and Recognition of Nebraska Open Meetings Act.

Board President Davis led in the Pledge of Allegiance. Then recognized the location of where the current Nebraska Open Meetings Act information was displayed.

1.3. Roll Call of Board Members:

All members are present.

1.3.1. Motion to excuse or not excuse Board Members not in attendance.

1.4. Centura Vision Statement: A Community About Students, Excellence and Innovation!

1.5. Centura Mission Statement: Centura and its collaborative partners are an innovative community empowering all students to be successful today and in the future.

2. Approval of the Agenda.

I move to approve the agenda as presented. Passed with a motion by Mark Johnson and a second by Todd Nitsch.

Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0

3. Recognition of visitors and public comment per Centura Public Schools Policy No. 2009.

No patrons wished to address the board.

4. Work Session Discussion/Information Items: Introductions; Purpose of the Steering Committee; Review timeline of project; Discuss current feedback; What's next?; Wrap up; Confirmation of next meeting

Dr. Heneger led a comprehensive discussion on the history of the construction and development of Centura Public Schools, including a review of past facility updates. She identified several critical infrastructure and system needs that are no longer negotiable due to regulatory

requirements or the imminent risk of system failure. Dr. Heneger also reviewed the feedback collected thus far from the community survey, noting that the survey remains open and additional responses are still being gathered. Attendees participated in small group discussions centered on distinguishing "needs" versus "wants" and prioritizing identified facility and program issues. To conclude, Dr. Heneger provided an overview of the next steps in the facilities planning process and encouraged continued community engagement. She reminded all participants to promote the upcoming Community Tour on November 9, 2025 and the Community Information Meeting on November 24, 2025.

5. Meeting Adjournment.

I move to adjourn this work session at 9:23p.m. Passed with a motion by Todd Nitsch and a second by Teresa Grabowski.

Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea

Yea: 5, Nay: 0

Finance, Facilities, and Transportation Committee Meeting Agendas

November 4, 2025

Members Present:

- Sandra Davis, Mark Johnson

Members Absent:

- None (Todd Nitsch did not attend due to currently only having 5 members on the board.)

Agenda and Notes:

- Topic:** WTP: Wastewater Treatment Plant Next Steps
- A) Rehabilitation and Upgrade of the Existing Wastewater Treatment Plant (Cost Estimate=\$515,000) Annual Cost Estimate= \$75,682
 - B) Install New Two-Cell Complete Retention Lagoon System (Cost Estimate: \$1,010,000) Annual Cost Estimate=\$65,893
 - C) Install New Septic System (Cost Estimate \$388,000) Annual Cost Estimate=\$38,513

Additional Information Needed or Questions:

Place on Board Agenda:

Yes

No

Recommendation:

Add to Agenda to be voted on 11/10.
Recommendation of committee is to go with C Septic System.

Topic: Building Security Upgrade

- Rekeyed outside doors, including roof doors.
- HS Office-now ADA compliant handle as well.
- Knock Box

Additional Information Needed or Questions:

Place on Board Agenda:

Yes

No

Recommendation:

Provide information during committee report

Finance, Facilities, and Transportation Committee Meeting Agendas

Topic: Transportation

- Numbered the Suburbans.
- Talking through the rotation of Suburbans so that they do not all need to be replaced at the same time. Take the lowest number.

Additional Information Needed or Questions:

Place on Board Agenda:	Yes	No
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Recommendation: Add to the committee report

Topic:

- Goal Posts and adjustments field. We need to get costs.

Additional Information Needed or Questions: Dr. Heneger and the admin team will gather information and bring it to FFT next month

Place on Board Agenda:	Yes	No
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Recommendation:



CENTURA
PUBLIC SCHOOLS

COMMUNITY ENGAGEMENT

You're Invited!

Join Centura Public Schools Board of Education for upcoming Community Engagement Events as we work together to gain community feedback and insight to develop **Facilities Modernization Plan** that supports our students and community for years to come.

EVENT DETAILS

Sunday, November 9
**BUILDING TOURS &
PROVIDE FEEDBACK**

Time 6:00 PM

**Location: Centura Public
Schools' High School Gym**

Building tours, learn about current condition, and provide your feedback to help guide planning & priorities.

Monday, November 24
**COMMUNITY FEEDBACK &
INFORMATION NIGHT**

Time 6:00 PM

**Location: Centura Public
Schools' High School Gym**

We will share the community feedback, discuss possible solutions and drawings for our facility needs.

You're Invited!

Community Engagement Nights

Sunday, November 9

BUILDING TOURS & PROVIDE FEEDBACK

Time 6:00 PM

Monday, November 24

**COMMUNITY FEEDBACK & INFORMATION
NIGHT**

Time 6:00 PM



Staff & Community Relations Committee Meeting Agendas

Oct 28, 2025

Centura Public Schools

Board Room

Members Present:

- Teresa Grabowski
- Brooke Schmitt
- (Sandra Davis did not attend due to only having 5 members on the board. Three members would be a quorum.)

Agenda and Notes:

- Review of applicants
 - We have three
- Three selected now send to the board as a whole.
 - 5:30 CS
 - 6:15 DP
 - 7:00 JJ
- Review interview questions to be sent to the board members for feedback.
- [Review Rubric](#)
- Dr. Heneger will email to the board on how the process will go.
- Dr. Heneger will contact applicants.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100

CAIRO, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Centura Public Schools District No. 100
Cairo, Nebraska

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Centura Public Schools District No. 100, Cairo, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Centura Public Schools District No. 100, Cairo, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Centura Public Schools District No. 100, Cairo, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Centura Public Schools District No. 100, Cairo, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that

the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in this circumstance. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Centura Public Schools District No. 100, Cairo, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Centura Public Schools District No. 100, Cairo, Nebraska's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Centura Public Schools District No. 100, Cairo, Nebraska's basic financial statements. The supplementary information on pages 19 - 23 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information on pages 19 - 23 is the responsibility of management and was derived from and relates directly to the underlying accounting

and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 19 - 23 is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 24 - 36 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2025, on our consideration of Centura Public Schools District No. 100, Cairo, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Centura Public Schools District No. 100, Cairo, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Centura Public Schools District No. 100, Cairo, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Grand Island, Nebraska
October 27, 2025

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS	Disbursements			
Governmental activities				
Regular instruction	3,743,999	750		(3,743,249)
Special education	604,176		610,378	6,202
Support services				
Pupils	922,664	324,376		(598,288)
Staff	533,902			(533,902)
Operation and maintenance of plant	1,209,138			(1,209,138)
Pupil transportation	372,723		22,483	(350,240)
Purchased services	64,835			(64,835)
Supplies	70,875			(70,875)
General and administrative				
General administration	279,009			(279,009)
Office of the Principal	611,842			(611,842)
Fiscal services	147,153			(147,153)
Community service programs	12,189		15,540	3,351
State categorical programs	122,777		9,228	(113,549)
Facilities acquisition and construction	2,121			(2,121)
Federal programs	268,875		340,607	71,732
Food services	305,532	119,590	122,018	(63,924)
	<u>9,271,810</u>	<u>444,716</u>	<u>1,120,254</u>	<u>(7,706,840)</u>
General receipts				
Taxes				
Property				4,200,023
Carline tax				10,176
Motor vehicle taxes				280,229
Public power district sales tax				32,066
Interest				75,393
County fines and license fees				31,144
State aid				1,096,344

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

			Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government
Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
General receipts (Continued)			
Homestead exemption			154,206
Pro-rate motor vehicle			17,699
Property tax credit			2,238,547
State apportionment			167,724
Other			47,392
Total general receipts			8,350,943
Change in net position resulting from receipts and disbursements			644,103
NET POSITION, beginning of year			5,045,844
NET POSITION, end of year			5,689,947
ASSETS			
Cash			2,299,489
Certificates of deposit			2,410,008
Cash at county treasurer			980,450
TOTAL ASSETS			5,689,947
NET POSITION			
Restricted			
Student fees			2,572
Capital outlay			1,153,922
School Nutrition Program			92,567
Unrestricted			4,440,886
TOTAL NET POSITION			5,689,947

See accompanying notes to financial statements.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED
 CASH BASIS AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		Other Governmental Funds	Total Governmental Funds
	General Fund	Building Fund		
RECEIPTS				
Taxes				
Property	3,964,212	235,811		4,200,023
Carline tax	10,176			10,176
Motor vehicle taxes	280,229			280,229
Public power district sales tax	32,066			32,066
Interest	64,147	8,191	3,055	75,393
Student activity receipts			324,376	324,376
School Nutrition Program receipts			119,590	119,590
Local license fees and fines	1,710			1,710
Other local sources	32,155		14,969	47,124
County fines and licenses	31,144			31,144
ESU receipts	750			750
State receipts	4,178,037	138,572	1,209	4,317,818
Federal receipts	340,607		120,809	461,416
Other sources	14,098			14,098
Total receipts	8,949,331	382,574	584,008	9,915,913
DISBURSEMENTS				
Regular instruction	3,743,999			3,743,999
Special education	604,176			604,176
Support services				
Pupils	529,369		393,295	922,664
Staff	533,902			533,902
Fiscal services	147,153			147,153
Operation and maintenance of plant	1,209,138			1,209,138
Pupil transportation	372,723			372,723
Purchased services		62,985	1,850	64,835
Supplies		70,875		70,875
General and administrative				
General administration	279,009			279,009
Office of the Principal	611,842			611,842
Community service programs	12,189			12,189
State categorical programs	122,777			122,777
Facilities acquisition and construction	2,121			2,121
Federal programs	268,875			268,875
School Nutrition Program			305,532	305,532
Total disbursements	8,437,273	133,860	700,677	9,271,810

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED
 CASH BASIS AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		Other	Total
	General Fund	Building Fund	Governmental Funds	Governmental Funds
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	512,058	248,714	(116,669)	644,103
OTHER FINANCING SOURCES (USES)				
Transfers in			43,000	43,000
Transfers out	(43,000)			(43,000)
Total other financing sources (uses)	(43,000)		43,000	
NET CHANGE IN FUND BALANCES	469,058	248,714	(73,669)	644,103
FUND BALANCES, beginning of year	4,163,305	592,803	289,736	5,045,844
FUND BALANCES, end of year	4,632,363	841,517	216,067	5,689,947
ASSETS				
ASSETS				
Cash and certificates of deposit	3,706,781	786,649	216,067	4,709,497
County treasurers' balances	925,582	54,868		980,450
TOTAL ASSETS	4,632,363	841,517	216,067	5,689,947
FUND BALANCES				
FUND BALANCES				
Restricted for				
Capital outlay		841,517		841,517
Student fees			2,572	2,572
School Nutrition Program			92,567	92,567
Committed				
Student activities			120,928	120,928
Assigned				
Capital outlay	312,405			312,405
Employee benefits	15,622			15,622
Subsequent year's budget	(535,143)			(535,143)
Unassigned	4,839,479			4,839,479
TOTAL FUND BALANCES	4,632,363	841,517	216,067	5,689,947

See accompanying notes to financial statements.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Centura Public Schools District No. 100, Cairo, Nebraska (the District).

Reporting Entity

Centura Public Schools District No. 100, Cairo, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent, on fees and charges for support. The District does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Fund Financial Statements

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts, and expenditures. All of the District's funds are considered governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB Statement 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Depreciation Fund - The Depreciation Fund is used to accumulate funds for the eventual purchase of significant capital outlay by reserving such monies from the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings.

The District reports the following nonmajor governmental funds:

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs.

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Fund Financial Statements (Continued)

Student Fee Fund - A Student Fee Fund is established to collect fees for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students. The primary activity reported in this fund is the receipts and disbursements of driver's education.

Basis of Accounting

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education.

The modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles (GAAP) as established by GASB. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in GAAP.

Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the period are recognized, except for the following modifications:

Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and taxes and other revenues collected by the county treasurers are included in revenues of the District in the year collected by the counties, and the District funds held by the county treasurers at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, and long-term liabilities, such as debt and compensated absences, are not reported. Right-to-use assets and liabilities related to leases are not reported.

If the District utilized GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements (modified cash basis). Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in two components:

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provision or enabling legislation.

Unrestricted net position consists of net assets that do not meet the definition of restricted.

It is the District's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

In the process of aggregating the financial information of the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien-on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

Compensated Absences

Vacation and sick leave are recorded when paid. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2025, as all vacation earned during the year must be used by August 31, with no carryover.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Leases

Since the District reports on the modified cash basis of accounting, right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (Continued)

to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash on the financial statements. Certificates of deposit are shown separately or in combination with cash on the financial statements.

The District's cash and investments are reported as follows:

Governmental activities	<u>4,709,497</u>
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The carrying value (fair value) of the cash and investments consisted of the following:

Demand deposits	2,299,489
Certificates of deposit	<u>2,410,008</u>
Total cash and investments	<u>4,709,497</u>

Maturities of certificates of deposit are as follows:

One year and over	<u>2,410,008</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2025, the District's carrying amount of deposits was \$1,262,031. Of the bank balances \$318,553 was covered by federal depository insurance, and \$770,000 was covered in pledged securities while \$173,478 was uninsured and uncollateralized. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

Nebraska statutes allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by GASB Statement 3, the District had no investments as of August 31, 2025.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the state statutes referred to above. The three types of deposit and investment risks are the following:

1. Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits, investments, or collateral securities in the possession of a third party.
2. Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
3. Interest Rate Risk - for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

NOTE 3. RETIREMENT PLAN

Plan Description

Centura Public Schools District No. 100, Cairo, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2024, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or (2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025, was \$428,360.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$4,561,533. Total covered payroll was \$4,336,590. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems (NPERS) Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained via the internet at <http://www.auditors.nebraska.gov>.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

NOTE 5. LONG-TERM DEBT

On June 29, 2012, the District entered into a purchase agreement in the Special Building Fund for \$732,610 with Capital One Finance, Inc., for the purchase of HVAC improvements. Variable payments are due annually beginning on January 1, 2013, with final maturity on January 1, 2029. Interest accrues at the rate of 3.99%.

Changes to long-term debt for the year ended August 31, 2025, are as follows:

Long-term debt outstanding, September 1, 2024	325,315
Payments of current maturities	<u>(55,961)</u>
Long-term debt outstanding, August 31, 2025	<u>269,354</u>
Current maturities within one year	<u>60,272</u>

The annual requirements to amortize all long-term debt and interest at August 31, 2025, are as follows:

Years Ending August 31,	Principal	Interest	Total
2026	60,272	10,741	71,013
2027	64,818	8,337	73,155
2028	69,608	5,753	75,361
2029	<u>74,656</u>	<u>2,977</u>	<u>77,633</u>
	<u>269,354</u>	<u>27,808</u>	<u>297,162</u>

The District does not have any direct placements or direct borrowings of long-term debt.

NOTE 6. FEDERAL AWARD PROGRAMS

The District receives funds under various federal grant programs and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies, which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. TRANSFERS

The General Fund transferred \$43,000 to the Activities Fund for support of school activities and \$237,506 to the Depreciation Fund for the support of capital purchases for the District.

NOTE 8. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 27, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE
 MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
RECEIPTS					
Taxes					
Property	3,964,212				3,964,212
Carline tax	10,176				10,176
Public power district sales tax	32,066				32,066
Motor vehicle	280,229				280,229
Interest	61,265	2,882			64,147
Local license fees and fines	1,710				1,710
Other local sources	32,155				32,155
County fines and licenses	31,144				31,144
ESU receipts	750				750
State receipts	4,178,037				4,178,037
Federal receipts	340,607				340,607
Other sources	14,098				14,098
Total receipts	<u>8,946,449</u>	<u>2,882</u>	<u> </u>	<u> </u>	<u>8,949,331</u>
DISBURSEMENTS					
Regular instruction	3,743,999				3,743,999
Special education	604,176				604,176
Support services					
Pupils	529,369				529,369
Staff	583,902			(50,000)	533,902
Operation and maintenance of plant	1,259,138			(50,000)	1,209,138
Pupil transportation	322,050	200,673		(150,000)	372,723
General and administrative					
General administration	279,009				279,009
Office of the Principal	611,842				611,842
Fiscal services	147,153				147,153
Community service programs	12,189				12,189
State categorical programs	122,777				122,777
Facilities acquisition and construction	2,121				2,121
Federal programs	268,875				268,875
Total disbursements	<u>8,486,600</u>	<u>200,673</u>	<u> </u>	<u>(250,000)</u>	<u>8,437,273</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE
 MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>459,849</u>	<u>(197,791)</u>	<u> </u>	<u>250,000</u>	<u>512,058</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		250,000		(250,000)	
Transfers out	<u>(43,000)</u>	<u> </u>	<u> </u>	<u> </u>	<u>(43,000)</u>
Total other financing sources (uses)	<u>(43,000)</u>	<u>250,000</u>	<u> </u>	<u>(250,000)</u>	<u>(43,000)</u>
NET CHANGE IN FUND BALANCE	416,849	52,209			469,058
FUND BALANCE, beginning of year	<u>3,887,487</u>	<u>260,196</u>	<u>15,622</u>	<u> </u>	<u>4,163,305</u>
FUND BALANCE, end of year	<u>4,304,336</u>	<u>312,405</u>	<u>15,622</u>	<u> </u>	<u>4,632,363</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE
 MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
ASSETS					
ASSETS					
Cash	2,298,064	312,405	15,622		2,626,091
Certificates of deposit	1,080,690				1,080,690
County treasurers' balances	<u>925,582</u>	<u> </u>	<u> </u>	<u> </u>	<u>925,582</u>
TOTAL ASSETS	<u>4,304,336</u>	<u>312,405</u>	<u>15,622</u>	<u> </u>	<u>4,632,363</u>
FUND BALANCE					
FUND BALANCE					
Assigned					
Capital outlay		312,405			312,405
Employee benefits			15,622		15,622
Subsequent year's budget	(535,143)				(535,143)
Unassigned	<u>4,839,479</u>	<u> </u>	<u> </u>	<u> </u>	<u>4,839,479</u>
TOTAL FUND BALANCE	<u>4,304,336</u>	<u>312,405</u>	<u>15,622</u>	<u> </u>	<u>4,632,363</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

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	School Nutrition Fund	Activities Fund	Student Fee Fund	Total
RECEIPTS				
Local receipts				
Interest	1,207	1,848		3,055
Student activity receipts		324,376		324,376
Nutrition Program receipts	119,590			119,590
Other local receipts	14,969			14,969
State receipts	1,209			1,209
Federal receipts	<u>120,809</u>			<u>120,809</u>
Total receipts	<u>257,784</u>	<u>326,224</u>		<u>584,008</u>
DISBURSEMENTS				
Support services				
Pupils		393,295		393,295
Purchased services			1,850	1,850
School Nutrition Program	<u>305,532</u>			<u>305,532</u>
Total disbursements	<u>305,532</u>	<u>393,295</u>	<u>1,850</u>	<u>700,677</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(47,748)	(67,071)	(1,850)	(116,669)
OTHER FINANCING USES				
Transfers in		<u>43,000</u>		<u>43,000</u>
NET CHANGE IN FUND BALANCES	(47,748)	(24,071)	(1,850)	(73,669)
FUND BALANCES, beginning of year	<u>140,315</u>	<u>144,999</u>	<u>4,422</u>	<u>289,736</u>
FUND BALANCES, end of year	<u>92,567</u>	<u>120,928</u>	<u>2,572</u>	<u>216,067</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
 AND COMBINING SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2025

		School Nutrition Fund	Activities Fund	Student Fee Fund	Total
	ASSETS				
	ASSETS				
	Cash	92,567	48,006	2,572	143,145
	Certificate of deposit		<u>72,922</u>		<u>72,922</u>
N	TOTAL ASSETS	<u>92,567</u>	<u>120,928</u>	<u>2,572</u>	<u>216,067</u>
	FUND BALANCES				
	FUND BALANCES				
	Restricted				
	Student fees			2,572	2,572
	School Nutrition Program	92,567			92,567
	Committed				
	Student activities		<u>120,928</u>		<u>120,928</u>
	TOTAL FUND BALANCES	<u>92,567</u>	<u>120,928</u>	<u>2,572</u>	<u>216,067</u>

See accompanying notes to financial statements.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>3,061,748</u>	<u>3,887,487</u>	<u>3,309,878</u>
RECEIPTS			
Local sources			
Taxes			
1100 Property	6,000,000	3,964,212	5,144,338
1115 Carline tax	12,000	10,176	10,187
1120 Public power district sales tax	18,000	32,066	32,137
1125 Motor vehicle taxes	265,000	280,229	272,086
1510 Interest	30,000	61,265	67,130
1800 Revenue from the community	30,000	15,540	15,840
1911 Local license fees and fines	1,000	1,710	1,420
1955 Postsecondary receipts	16,000		590
1990 Other local receipts	30,000	16,615	12,512
Total local sources	<u>6,402,000</u>	<u>4,381,813</u>	<u>5,556,240</u>
County and ESU sources			
2110 Fines and licenses	30,000	31,144	31,338
2210 ESU receipts	400	750	605
Total county and ESU sources	<u>30,400</u>	<u>31,894</u>	<u>31,943</u>
State sources			
3110 State aid	1,096,344	1,096,344	993,645
3120 Special education programs (school age)	560,000	610,378	658,770
3125 Special education transportation (school age)		22,483	21,159
3130 Homestead exemption		145,336	135,766
3131 Property tax credit	276,325	2,109,778	488,641
3180 Pro-rate motor vehicle	15,000	16,766	17,074
3400 State apportionment	75,000	167,724	74,419
3535 Payments for high ability learners	4,000	3,656	3,907
3551 Career education			7,500
3599 School Safety/Security Grant	140,000	5,572	102,958
Total state sources	<u>2,166,669</u>	<u>4,178,037</u>	<u>2,503,839</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

		Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)				
Federal sources				
4309	Head Start	30,000	14,000	28,000
4310	REAP	50,000	40,769	49,957
4505	Title I, Part A: ESSA improving basic programs operated by local state agencies	80,000	61,872	61,364
4509	Title II, Part A: ESSA supporting effective instruction		15,112	15,004
4516	IDEA preschool (619) base/IDEA enrollment/poverty (619) allocation		3,630	
4518	IDEA Part B (611) base and enrollment poverty allocation	152,000	178,654	185,038
4521	IDEA Part B, proportionate share		5,915	6,220
4525	Federal vocational and applied technology education (Carl Perkins)	600		1,115
4530	Other federal categorical receipts			62,000
4708	Medicaid in Public Schools (MIPS)	30,000	20,655	22,830
4969	Title IV, Part A			10,000
4998	Elementary and Secondary School Emergency Relief (ARP ESSER III)			6,507
	Total federal sources	<u>342,600</u>	<u>340,607</u>	<u>448,035</u>
Nonrevenue receipts				
5200	Transfers		12,494	
5690	Other nonrevenue receipts	300	1,604	2,520
	Total nonrevenue receipts	<u>300</u>	<u>14,098</u>	<u>2,520</u>
	Total receipts	<u>8,941,969</u>	<u>8,946,449</u>	<u>8,542,577</u>
TOTAL FUNDS AVAILABLE		<u>12,003,717</u>	<u>12,833,936</u>	<u>11,852,455</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS			
1100 Regular instruction	3,711,673	3,743,999	3,825,458
1200 Special education	796,393	604,176	670,879
Support services			
2100 Pupils	383,826	529,369	384,479
2200 Staff	632,100	583,902	504,732
2300 General administration	269,355	279,009	257,669
2410 Office of the Principal	617,723	611,842	462,850
2500 Fiscal services	179,984	147,153	169,116
2600 Operation and maintenance of plant	2,004,859	1,259,138	863,382
2700 Pupil transportation	921,672	322,050	457,777
3300 Community service programs	16,500	12,189	14,039
3500 State categorical programs	112,098	122,777	6,168
4000 Facilities acquisition and construction	40,000	2,121	11,850
6000 Federal programs	272,534	268,875	293,569
8000 Transfers outgoing	45,000	43,000	43,000
Total disbursements	<u>10,003,717</u>	<u>8,529,600</u>	<u>7,964,968</u>
 FUND BALANCE, end of year	<u>2,000,000</u>	<u>4,304,336</u>	<u>3,887,487</u>
 ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		2,298,064	1,534,526
Certificate of deposit		1,080,690	1,044,809
		<u>3,378,754</u>	<u>2,579,335</u>
 County treasurers		<u>925,582</u>	<u>1,308,152</u>
 TOTAL FUND BALANCE		<u>4,304,336</u>	<u>3,887,487</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>260,005</u>	<u>260,196</u>	<u>134,063</u>
RECEIPTS			
Interest	600	2,882	791
Other local receipts		12,494	
Transfer from other funds	<u>100,000</u>	<u>250,000</u>	<u>250,000</u>
Total receipts	<u>100,600</u>	<u>265,376</u>	<u>250,791</u>
TOTAL FUNDS AVAILABLE	<u>360,605</u>	<u>525,572</u>	<u>384,854</u>
DISBURSEMENTS			
Transfers		12,494	
Capital outlay	<u>360,605</u>	<u>200,673</u>	<u>124,658</u>
Total disbursements	<u>360,605</u>	<u>213,167</u>	<u>124,658</u>
FUND BALANCE, end of year	<u> </u>	<u>312,405</u>	<u>260,196</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>312,405</u>	<u>260,196</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>15,520</u>	<u>15,622</u>	<u>17,019</u>
RECEIPTS	_____	_____	_____
TOTAL FUNDS AVAILABLE	<u>15,520</u>	<u>15,622</u>	<u>17,019</u>
DISBURSEMENTS			
Employee benefit	<u>15,520</u>	_____	<u>1,397</u>
FUND BALANCE, end of year	<u>_____</u>	<u>15,622</u>	<u>15,622</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>15,622</u>	<u>15,622</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>153,155</u>	<u>140,315</u>	<u>152,080</u>
RECEIPTS			
Interest	2,500	1,207	2,834
Lunch sales	130,000	119,590	96,032
State sources	3,000	1,209	1,320
Federal sources	130,000	120,809	125,224
Other		14,969	19,381
Total receipts	<u>265,500</u>	<u>257,784</u>	<u>244,791</u>
TOTAL FUNDS AVAILABLE	<u>418,655</u>	<u>398,099</u>	<u>396,871</u>
DISBURSEMENTS			
Salaries			
Employee benefits			
Purchased services	415,500	287,454	250,039
Supplies	3,155	11,962	5,753
Capital outlay		5,620	
Other		496	764
Total disbursements	<u>418,655</u>	<u>305,532</u>	<u>256,556</u>
FUND BALANCE, end of year		<u>92,567</u>	<u>140,315</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>92,567</u>	<u>140,315</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>336,181</u>	<u>592,803</u>	<u>454,236</u>
RECEIPTS			
Local sources			
Taxes	371,753	235,811	233,708
Interest	2,200	8,191	5,303
Other local receipts	500		10,500
Total local sources	<u>374,453</u>	<u>244,002</u>	<u>249,511</u>
State sources			
Homestead exemption		8,870	6,213
Property tax credit	20,000	128,769	22,361
Pro-rate motor vehicle	775	933	729
Total state sources	<u>20,775</u>	<u>138,572</u>	<u>29,303</u>
Total receipts	<u>395,228</u>	<u>382,574</u>	<u>278,814</u>
TOTAL FUNDS AVAILABLE	<u>731,409</u>	<u>975,377</u>	<u>733,050</u>
DISBURSEMENTS			
Purchased services		62,985	9,916
Supplies		70,875	24,117
Capital outlay	731,409		106,214
Total disbursements	<u>731,409</u>	<u>133,860</u>	<u>140,247</u>
FUND BALANCE, end of year	<u><u> </u></u>	<u><u>841,517</u></u>	<u><u>592,803</u></u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>786,649</u>	<u>534,129</u>
County treasurers		<u>54,868</u>	<u>58,674</u>
TOTAL FUND BALANCE		<u>841,517</u>	<u>592,803</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>6,320</u>	<u>4,422</u>	<u>7,321</u>
RECEIPTS	<u> </u>	<u> </u>	<u>1,020</u>
TOTAL FUNDS AVAILABLE	<u>6,320</u>	<u>4,422</u>	<u>8,341</u>
DISBURSEMENTS			
Purchased services	<u>6,320</u>	<u>1,850</u>	<u>3,919</u>
FUND BALANCE, end of year	<u> </u>	<u>2,572</u>	<u>4,422</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>2,572</u>	<u>4,422</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 YEAR ENDED AUGUST 31, 2025
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year	<u>270,924</u>	<u>144,999</u>	<u>162,225</u>
RECEIPTS			
Local receipts			
Interest	700	1,848	2,311
Activities receipts	405,000	324,376	331,021
General Fund support	<u>45,000</u>	<u>43,000</u>	<u>43,000</u>
Total receipts	<u>450,700</u>	<u>369,224</u>	<u>376,332</u>
TOTAL FUNDS AVAILABLE	<u>721,624</u>	<u>514,223</u>	<u>538,557</u>
DISBURSEMENTS			
Support services - pupils			
Other disbursements	<u>721,624</u>	<u>393,295</u>	<u>393,558</u>
FUND BALANCE, end of year	<u> </u>	<u>120,928</u>	<u>144,999</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		48,006	73,080
Certificate of deposit		<u>72,922</u>	<u>71,919</u>
		<u>120,928</u>	<u>144,999</u>

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year.

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

For budgetary reporting, transfers to the Depreciation and Employee Benefit Funds are included as disbursements of the General Fund.

Comparative Data

Comparative data for the prior year has been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (modified cash basis).

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Net change in fund balance - financial reporting basis	
General Fund	<u>469,058</u>
Receipts over disbursements - budgetary basis	
General Fund	416,849
Depreciation Fund	<u>52,209</u>
	<u>469,058</u>

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 ACTIVITIES FUND
 SCHEDULE OF CHANGES IN CASH BALANCES
 YEAR ENDED AUGUST 31, 2025

	Balance 9/1/24	Receipts	Transfers	Disbursements	Balance 8/31/25
Activities	(15,344)	89,712	43,000	130,467	(13,099)
Spirit Squad	1,112	13,696		17,675	(2,867)
Football	5,601	5,635		6,118	5,118
Girls' Basketball	3,237	14,275		11,904	5,608
Boys' Basketball	5,483	3,358		4,666	4,175
Volleyball	(18)	3,850		3,502	330
Cross Country/Track	1,583	1,018		1,162	1,439
Golf	268	105		520	(147)
Wrestling	2,066	2,678		3,614	1,130
Girls' Softball	1,079	13,103		2,305	11,877
Boys' Baseball	884			80	804
Girls Wrestling	445			275	170
Class of 2022	38			39	(1)
Class of 2023	1,893			1,893	
Class of 2024	1,774			1,775	(1)
Class of 2025	1,023	3,429		3,171	1,281
Class of 2026	2,835	80			2,915
Class of 2027	280	220			500
Class of 2028	100	60			160
Class of 2029	135	160			295
Class of 2030	90	87			177
Class of 2031	40	78			118
Accelerated Reader	1,266				1,266
Art	236			24	212
Bookfair	1,142	47		180	1,009
Dunlap Grants	(18,097)	8,367		50,185	(59,915)
Greenhouse	11,443	2,690		4,067	10,066
Courtesy Fund	600	420		280	740
Band	6,487	6,489		7,973	5,003
Preschool		301		301	
Revolving Fund	1,170	3,202		2,786	1,586
Shop	2,693	1,583		1,025	3,251

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
 CAIRO, NEBRASKA
 ACTIVITIES FUND
 SCHEDULE OF CHANGES IN CASH BALANCES
 YEAR ENDED AUGUST 31, 2025

	Balance 9/1/24	Receipts	Transfers	Disbursements	Balance 8/31/25
General Concessions	8,112	33,905		36,942	5,075
Woods	1,440	31			1,471
Helping Hands	1,353	288			1,641
Faculty Fund	868	2,162		3,282	(252)
Elementary Courtesy	101	740		762	79
Spanish Club	41				41
Robotics	(219)	495		539	(263)
Strength and Conditioning	1,198	1,891		2,005	1,084
Centura Wellness	3,006	390		686	2,710
Elementary Playground		2,694			2,694
Backpack Program	16,472	4,536		3,145	17,863
Prom Committee		3,891		2,577	1,314
FFA	25,213	52,999		53,357	24,855
Yearbook	153	770		2,802	(1,879)
Alumni	24				24
CBI	4,821				4,821
Speech	1,625	552		1,236	941
Drama	2,986	3,129		2,508	3,607
Elementary Student Council	901	137		348	690
FBLA	182	17,048		16,510	720
Media Class	1,755	13,264		1,813	13,206
FFA Scholarships	1,800	3,094		450	4,444
Mixed Chorus	2,793	110		56	2,847
National Honor Society	298	5,766		5,940	124
Student Council	3,204	1,301		1,274	3,231
Technology	6,640			536	6,104
Interest	29,236	1,848			31,084
Money Market	487				487
24/7 Student Insurance	8,965	540		540	8,965
TOTAL ACTIVITIES FUND	<u>144,999</u>	<u>326,224</u>	<u>43,000</u>	<u>393,295</u>	<u>120,928</u>



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education
Centura Public Schools District No. 100
Cairo, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Centura Public Schools District No. 100, Cairo, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise Centura Public Schools District No. 100, Cairo, Nebraska's basic financial statements and have issued our report thereon dated October 27, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Centura Public Schools District No. 100, Cairo, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Centura Public Schools District No. 100, Cairo, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Centura Public Schools District No. 100, Cairo, Nebraska's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses, as items 2025-001 and 2025-002, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Centura Public Schools District No. 100, Cairo, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2025-00, 2025-002, and 2025-003.

Centura Public Schools District No. 100, Cairo, Nebraska's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Centura Public Schools District No. 100, Cairo, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. Centura Public Schools District No. 100, Cairo, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Centura Public Schools District No. 100, Cairo, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Centura Public Schools District No. 100, Cairo, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Grand Island, Nebraska
October 27, 2025

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

2025-001 SEGREGATION OF DUTIES

Criteria

Internal controls should be in place to ensure proper segregation of duties.

Condition

The District has a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District has implemented some mitigating controls, and the present system seems to be operating as understood by all parties involved.

Cause

The District has a limited number of personnel involved in the accounting functions.

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting.

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response

The cost to the District for additional staff to segregate accounting functions would be prohibitive. Measures have been put in place to segregate as many duties as possible.

2025-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements and the schedule of expenditures of federal awards, in conformity with the modified cash basis of accounting.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

2025-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures.

Cause

Management does not prepare the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements among other procedures as considered necessary by management.

District's Response

The District relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The District reviews such financial statements and approves all adjustments. The District also uses analytic procedures, and other procedures determined necessary.

2025-003 INSUFFICIENT DEPOSIT SECURITY

Criteria

The District is required by state law to assure that all of its deposits and investments held by financial institutions are adequately covered by FDIC insurance or other means, such as pledged securities by the financial institutions holding the deposits.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2025

2025-003 INSUFFICIENT DEPOSIT SECURITY (Continued)

Condition and Context

At August 31, 2025, the District had deposits in one financial institution that were not covered by FDIC insurance or pledged securities of the financial institution. The amount under collateralized was \$173,478 at August 31, 2025.

Cause

The District failed to adequately monitor the deposits at the financial institutions within which it maintains its deposits and investments.

Effect

The District is in violation of State law.

Recommendations

Management should monitor its deposits and investments more closely with all financial institutions within which it maintains its deposits and investments.

District's Response

The District will take a more active approach in monitoring the balances of its deposits and investments at all financial institutions where it holds such deposits and investments, along with monitoring the adequacy of the deposit security of such financial assets.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2025

2024-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District implemented some mitigating controls in certain areas. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2025-001, and is considered to be a significant deficiency for the year ended August 31, 2025.

2024-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management lacked the ability to prepare financial statements in accordance with the modified cash basis of accounting. The preparation of financial statements under this basis of accounting required that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record needed adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2025-002, and is considered to be a significant deficiency for the year ended August 31, 2025.