Centura Board of Education Regular Meeting
Monday, November 9, 2026 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 November 9, 2026, at 6:00 P.M. in the Board Room 201 Highway 11, Cairo, NE 68824. The public notice for this meeting was published on the Centura Public Schools district website (www.centuraps.org) as per Centura Board of Education Policy #2008.

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. Recognition of visitors and public comment per Centura Public Schools Policy No. 2009.
4. Celebration of Excellence: Leadership
5. Discuss monthly financial reports:

Centura Public Schools

MONTHLY FINANCIAL REPORT TO THE BOARD

November 2026

General Fund Expenses for Nov		
	2025-2026	2026-2027
GF Payable	$102,315.19	$95,563.15
GF Payroll	$557,614.99	$572,410.28
Total	**$659,930.18**	**$667,973.43**

General Fund Receipts for Oct		
	2025-2026	2026-2027
State Aid	$90,977.00	$87,938.00
SPED State Pmt		
Buffalo County	$22,888.64	$17,029.42
Hall County	$106,218.94	$89,175.47
Howard County	$163,726.39	$86,916.68
Sherman County	$12,424.31	$11,063.26
Other Receipts	$15,571.02	$10,172.86
Total	$411,806.30	$302,295.69

GENERAL FUND			
Three Year Comparison			
EXPENSES			
MONTH	**2024-2025**	**2025-2026**	**2026-2027**
September	$728,156	$755,284.37	$784,824.42
October	$667,145	$659,405.51	$714,884.94
November	$648,094	$659,930.18	$667,973.43
YTD Total	**$8,316,118**	**$8,213,616**	**$2,167,683**
Annual Budget	**$10,003,717**	**$10,681,789**	**$0**
Budget % Spent	**83.13%**	**76.89%**	**#DIV/0!**

GENERAL FUND			
Three Year Comparison			
REVENUE			
MONTH	**2024-25**	**2025-26**	**2026-27**
September	$1,429,688.29	$1,025,216.95	$1,165,325.43
October	$524,689.88	$411,806.30	$302,295.69
November	$193,179.68	$102,859.92	
December	$374,442.70	$393,039.47	
January	$945,361.77	$949,881.42	
February	$1,491,463.11	$1,466,867.70	
March	$614,778.41	$355,369.81	
April	$408,919.15	$422,466.12	
May	$2,387,349.87	$2,811,055.98	
June	$729,807.91	$467,206.42	
July	$76,543.31	$39,393.97	
August	$116,913.70	$226,384.92	
YTD Total	$9,293,137.78	$8,671,548.98	$1,467,621.12

Items to Note:

Dana Cole **$13,840.00**

25-26 Audit

**** ***Special Building Fund*** ****

Shaw Enterprises **$32,000.00**

Bond & Pre Construction on Septic System

Treasurer's Report for the 2025-26 School Year
as of Oct 31, 2026

General Fund

Beginning Balance			$2,742,000.19		
Oct	Income		$302,295.69		
Oct	Expenses		($717,639.39) <	$0.00	Oct expenditures
Oct	Adjustments			$0.00	Oct Pre-pay
Ending Balance			$2,326,656.49	$0.00	

Cash Found In:	Balance Per Bank	$2,381,519.81	
	Outstanding Checks	($60,297.23)	
	Adjustments	$5,433.91	*RET Correction to balance out Aug Correction*
	Total	$2,326,656.49	

General Fund CD's

#202828	$209,127.68	Western Nationa	3.6%. Matures 04-11-2027
#15608	$158,916.36	Pathway Bank	3.55% Matures 04-19-2027
#45419	$108,769.44	Pathway Bank	3.6% Matures 01-23-2027
#45435	$108,769.45	Pathway Bank	3.6% Matures 01-23-2027
#118240	$178,246.58	Pathway Bank	3.55% Matures 04-11-2027
#881244 (MM)	$276,075.74	Pathway Bank	1.66% Money Market
Total	$1,039,905.25		

Building Fund

Beginning Balance			$995,659.97
Oct	Income		$8,207.24
Oct	Expenses		($34,270.00)
Oct	Adjustments		$0.00
Ending Balance			$969,597.21

Cash Found In:		
	Checking Acct.	$969,597.21
	Outstanding Checks	$0.00
	Total	$969,597.21

Depreciation Fund

Beginning Balance			$450,109.22
Oct	Income		$458.74
Oct	Expenses		$0.00
Ending Balance			$450,567.96

Cash Found In:	Checking Acct.	$450,567.96
	Outstanding Checks	$0.00
	Total	$450,567.96

Unemployment Fund

Beginning Balance			$15,622.39
Oct	Income		$0.00
Oct	Expenses		$0.00
Ending Balance			$15,622.39

Cash Found In:		
	Checking Acct	$15,622.39
	Outstanding Checks	$0.00
	Total	$15,622.39

Student Fees

Beginning Balance			$0.00
Oct	Income		$0.00
Oct	Expenses		$0.00
Ending Balance			$0.00

Cash Found In:		
	Checking Acct.	$0.00
	Total	$0.00

Activity Accounts

Beginning Balance		$171,048.83
Oct	Income	$32,048.41
Oct	Expenses	($32,825.89)
Oct	Adjustments	
Ending Balance		$170,271.35

Cash Found In:		
	Checking Acct.	$108,201.41
	Outstanding Checks	($24,099.00)

Activity Fund CDS

#118	$10,000.00	Boelus State Ban 3.7%. Matures 03/4/27
#259	$20,000.00	Boelus State Ban 3.67% Matures 03/25/2027
#427	$20,000.00	Boelus State Ban 3.7% Matures 12/18/2026
#1229	$23,491.02	Boelus State Ban 3.8% Matures 07/19/27
Money Market	$12,677.92	Boelus State Bank
	$170,271.35	

Lunch Account

Beginning Balar	Balance	$58,282.53
Oct	Income	$11,534.51
Oct	Expenses	($31,562.31)
Oct	Adjustments	
Ending Balance		$38,254.73

Cash Found In:	Checking Acct.	$38,317.13
	Outstanding Checks	($62.40)
	Total	$38,254.73

Fund: 01 General Fund

Account Number	Description	Revised Budget	During Month	To Date	% of Budget	Budget Balance
01 1100	Taxes Levied by School District	0.00	174,720.45	1,227,576.73	0.00	(1,227,576.73)
01 1115	Carline Taxes	0.00	0.00	1,178.07	0.00	(1,178.07)
01 1125	Motor Vehicle Taxes	0.00	22,989.74	42,629.01	0.00	(42,629.01)
01 1140	PENALTIES & INTEREST ON TAXES	0.00	767.34	1,440.09	0.00	(1,440.09)
01 1510	Interest on Investments	0.00	1,817.64	3,438.83	0.00	(3,438.83)
01 1800	REVENUE FROM COMMUNITY SERVICES ACTIVITIES	0.00	1,290.00	1,750.00	0.00	(1,750.00)
01 1911	Local License Fees	0.00	400.00	800.00	0.00	(800.00)
01 1990	Miscellaneous Local Revenue	0.00	0.03	2,567.33	0.00	(2,567.33)
	Subtotal: LOCAL RECIEPTS	0.00	201,985.20	1,281,380.06	0.00	(1,281,380.06)
01 2110	County Fines and License Fees	0.00	2,120.06	4,910.56	0.00	(4,910.56)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	2,120.06	4,910.56	0.00	(4,910.56)
01 3110	State Aid	0.00	87,938.00	175,876.00	0.00	(175,876.00)
01 3131	Property Tax Credit	0.00	(818.47)	(5,686.32)	0.00	5,686.32
01 3180	Pro-Rate Motor Vehicle	0.00	4,405.71	4,405.71	0.00	(4,405.71)
01 3535	High Ability Learners	0.00	3,190.21	3,190.21	0.00	(3,190.21)
	Subtotal: STATE RECEIPTS	0.00	94,715.45	177,785.60	0.00	(177,785.60)
01 4708	MEDICAID IN PUBLIC SCHOOLS	0.00	3,474.98	3,474.98	0.00	(3,474.98)
	Subtotal: FEDERAL RECEIPTS	0.00	3,474.98	3,474.98	0.00	(3,474.98)
01 5301	INSURANCE ADJUSTMENTS	0.00	0.00	69.92	0.00	(69.92)
	Subtotal: NON-REVENUE RECEIPTS	0.00	0.00	69.92	0.00	(69.92)
	Fund Total:	0.00	302,295.69	1,467,621.12	0.00	(1,467,621.12)

	Revised Budget	During Month	To Date	% of Budget	Budget Balance
Grand Total:	0.00	302,295.69	1,467,621.12	0.00	(1,467,621.12)

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 1 Fund Number 01 General Fund			
Amazon Capital Services	1744-19QH-CRYD	Desk Calendar for Board Room 2027	8.78
Amazon Capital Services	17YW-P3LL-TQ3K	Maintenance Supplies	9.99
Amazon Capital Services	1CWJ-CCWN-PKXM	CTE Auto. Class Supplies - Voigt	2,303.85
Amazon Capital Services	1NGH-Q1VJ-699Q	Voigts Class Supplies	227.48
Amazon Capital Services	1QDT-JMV3-77VJ	Maintenance Supplies	78.47
Amazon Capital Services	1VCW-T46-G-HK7T	Maintenance Supplies	144.06
Amazon Capital Services	1WR1-3HMC-P4JC	Office Supply	8.95
Amazon Capital Services	1WXG-T7H1-CGVP	Maintenance Supplies	427.48
Amazon Capital Services	JQT-CHC6-P644	CTE Auto. Class Supplies - Voigt	25.25
Total Amazon Capital Services			3,234.31
Black Hills Energy	Oct 2026-0001	Natural Gas	2,041.07
Total Black Hills Energy			2,041.07
BRIGGS, INC. OF OMAHA	2527385-00	Toilet for HS Teachers Lounge Restroom	131.94
Total BRIGGS, INC. OF OMAHA			131.94
Central Nebraska Community Action Partnership, Inc	1st Qrt 2026	Pre-K Headstart Services - 1st Qrt 26-27	3,491.51
Total Central Nebraska Community Action Partnership, Inc			3,491.51
Centurylink	Oct 2026	Communications	87.68
Total Centurylink			87.68
Christensen, Nathan	20261105	Ref on Brooklyns CELP Nov & Dec 2026	60.00
Total Christensen, Nathan			60.00
Christensen, Regan	20261105	Ref on Brooklyns CELP Nov & Dec 2026	60.00
Total Christensen, Regan			60.00
Clipper Publishing	Centura 4	BOE Notices	200.00
Total Clipper Publishing			200.00
Dana F. Cole & Company, LLP	35057639	25-26 Annual Audit Services	13,840.00
Total Dana F. Cole & Company, LLP			13,840.00
Diversified Safety & Compliance	26-103154	DOT Random Quarterly Drug Testing	207.50
Total Diversified Safety & Compliance			207.50
Eakes Office Solutions	INV828997	Copiers - Contract	64.45
Eakes Office Solutions	INV829512	Copiers - Contract	1,494.65
Eakes Office Solutions	INV830880	Copiers - Contract	41.00
Total Eakes Office Solutions			1,600.10
Ecolab	5218486-0001	Service-Pest Control	125.86
Total Ecolab			125.86
ESU #10	Oct 2026-0001	ESU10 SPED Services	16,263.06
Total ESU #10			16,263.06
ESU #9	27071	SPED ESU Assit @ Summit Acad. Aug & Sept	2,364.57
Total ESU #9			2,364.57

Vendor Name	Invoice Number	Description	Amount
GO Physical Therapy	Oct 2026-0001	SPED OT/PT/SLP Services	8,620.18
Total GO Physical Therapy			8,620.18
GOTTLOB ASPHALT, LLC	1860	Parking Lot Repairs	1,822.00
Total GOTTLOB ASPHALT, LLC			1,822.00
Grone's Outdoor Power	254484	Maintenance Parts	98.64
Total Grone's Outdoor Power			98.64
Hamilton	11227254	Communications	25.16
Total Hamilton			25.16
HD Supply	9255111077	Custodial Supplies	951.02
Total HD Supply			951.02
Heartland Disposal	39406-0001	Service-garbage disposal	1,058.39
Total Heartland Disposal			1,058.39
Hometown Leasing	280155713326	Copier	109.16
Total Hometown Leasing			109.16
Inland Truck Parts & Service	IN-2071537	DOT Inspection Suburban	144.38
Inland Truck Parts & Service	IN-2071540	DOT Inspection Suburban	144.38
Inland Truck Parts & Service	IN-2071541	DOT Inspection Suburban	144.38
Inland Truck Parts & Service	IN-2071542	DOT Inspection Suburban	144.38
Inland Truck Parts & Service	IN-2071543	DOT Inspection Suburban	144.38
Inland Truck Parts & Service	IN-2071545	DOT Inspection Suburban	144.38
Inland Truck Parts & Service	IN-2075501	Bus 21 Repair	1,418.73
Inland Truck Parts & Service	IN-2080015	Bus 11 Repair	2,450.50
Total Inland Truck Parts & Service			4,735.51
J&D Automotive	242916	Bus Belts	389.78
Total J&D Automotive			389.78
Jackson Services, Inc.	5942852-0001	Rug Service	365.21
Total Jackson Services, Inc.			365.21
Johansen, Jill	20261105	Reimb for CDL Learners & Commercial Lic	80.25
Total Johansen, Jill			80.25
Johnny's Lock & Key Shop	93822	Maintenance Supplies/Keys	150.00
Total Johnny's Lock & Key Shop			150.00
Johnson Controls, Inc.	1-138970697949	Boiler Combustion Analysis	693.20
Total Johnson Controls, Inc.			693.20
Jostens, Inc.	40399806	Jostens Diploma Covers	482.45
Total Jostens, Inc.			482.45
JW Pepper & Sons	368959421	Updating music for band and choir	80.30
JW Pepper & Sons	36896392	Updating music for band and choir	14.29
JW Pepper & Sons	368965390	Updating music for band and choir	25.70

Vendor Name	Invoice Number	Description	Amount
JW Pepper & Sons	368968840	Updating music for band and choir	88.14
JW Pepper & Sons	368989353	Updating music for band and choir	65.00
Total JW Pepper & Sons			273.43
KSB School Law	22615-0001	Legal Services	790.00
Total KSB School Law			790.00
Larsen, Verlen	20261105	Reimb for CDL License	64.00
Total Larsen, Verlen			64.00
Lee Enterprises	1290344-1	Advertising - Legals	101.34
Total Lee Enterprises			101.34
Mackin	997305	Library books for HS	522.38
Total Mackin			522.38
Menards	33540	Maintenance Supplies	182.97
Menards	33835	Fuel Additive for Buses	59.96
Menards	34409	Maintenance Supplies	62.30
Menards	34555	Fuel Additive for Buses	191.84
Menards	34916	Maintenance Supplies	151.70
Total Menards			648.77
MORRIS PLUMBING INC	2948	Set Wall Hung Toilet HS Teachers Lounge	150.00
Total MORRIS PLUMBING INC			150.00
NE COUNCIL OF SCHOOL ADMIN	93872	NCSA Dues K. Heneger	435.00
NE COUNCIL OF SCHOOL ADMIN	94026	K. Heneger Budget & Finance 10/15/26	150.00
Total NE COUNCIL OF SCHOOL ADMIN			585.00
Nebraska Safety Center	57-16535	Bus Endorsement V. Larsen	255.00
Total Nebraska Safety Center			255.00
NIPPON SANSO MATHESON INC	0034016527	Voigt's Class Supplies	126.72
NIPPON SANSO MATHESON INC	0034096282	Voigt's Class Supplies	31.37
Total NIPPON SANSO MATHESON INC			158.09
OneSource	2022218893	Background Checks	36.45
Total OneSource			36.45
Opaa! Food Mgt. of NE, LLC	NE00076129	HS - PTC Cookies	92.00
Opaa! Food Mgt. of NE, LLC	NE00076130	ELM - PTC Cookies	100.00
Total Opaa! Food Mgt. of NE, LLC			192.00
Overhead Door Company of GI	54410	Inside Concessions Overhead Door	88.15
Total Overhead Door Company of GI			88.15
Platte Valley Communications	102626043-0001	Service-Bus repeater	30.00
Total Platte Valley Communications			30.00
Prairie Hills Wireless LLC	3739-20261-0002	Backup Internet	49.95
Total Prairie Hills Wireless LLC			49.95

Vendor Name	Invoice Number	Description	Amount
Quadient Leasing	Q2607839	Postage Machine Lease	323.73
Total Quadient Leasing			323.73
Robinson, Lanny	Oct 2026-0001	SPED Transportation Mileage Reimburse	4,596.48
Total Robinson, Lanny			4,596.48
S.E. Smith & Sons	683969I	Voigt's Class Supplies	148.14
S.E. Smith & Sons	684055I	Voigt's Class Supplies	97.02
S.E. Smith & Sons	684063I	Voigt's Class Supplies	48.51
Total S.E. Smith & Sons			293.67
Servi-Tech, Inc.	92101965	Sampler Rental	220.00
Servi-Tech, Inc.	92102494	Wastewater Analysis	96.00
Total Servi-Tech, Inc.			316.00
Summit Academy LLC	Oct 2026	SPED Tuition Summit Academy Oct 2026	15,000.00
Total Summit Academy LLC			15,000.00
Tilley Sprinklers & Landscaping, Inc.	141427	Winterized Sprinkler System	565.00
Total Tilley Sprinklers & Landscaping, Inc.			565.00
US Bank	002948	NE Science Olympiad Registration Fee	300.00
US Bank	Cunninghams 10/23	Admin on Duty Meal @ State XC	85.80
US Bank	Easy Teach	Easy teaching membership	18.52
US Bank	Easy Timeclock Oct	Easy Timeclock Oct 2026	65.00
US Bank	Embassy 10/14	Finance and Budget Conf Hotel K. Heneger	169.00
US Bank	ESI Oct 2026	ESI Oct 2026 Telephone Bill	1,176.27
US Bank	Hilton 9/29	Labor Relations Conf Hotel K. Heneger	159.00
US Bank	Menards 10/1	Maintenance Supplies	435.77
US Bank	Que Place Grases	Labor Relations Conf Parking	13.50
US Bank	Quizizz.com 10/15	Quizizz.com J. Nott's Class	216.00
US Bank	Rockler 10/7	Voigrt's Class Supplies	79.88
US Bank	Sams 10/10	Coffee for HS Teachers Lounge	35.76
Total US Bank			2,754.50
Village of Cairo	Oct 2026-0001	Service-water	432.12
Total Village of Cairo			432.12
Wex Bank	116167605-0001	Monthly Transportation Fuel	3,275.55
Total Wex Bank			3,275.55
Yandas Music & Pro Audio	833629	Instrument Repair	72.99
Total Yandas Music & Pro Audio			72.99
Zlomke, James	20261106	CDL Testing	700.00
Total Zlomke, James			700.00
Fund Number 01			95,563.15
Checking Account ID 1			95,563.15

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	246,867.86	750,022.06	0.00	(750,022.06)	0.00	6,300.82	(756,322.88)
1150	LIMITED ENGLISH PROF PROGRAMS	0.00	2,120.53	6,349.47	0.00	(6,349.47)	0.00	0.00	(6,349.47)
1160	PROVERTY PROGRAMS	0.00	70,417.23	212,076.16	0.00	(212,076.16)	0.00	0.00	(212,076.16)
1190	EARLY CHILDHOOD ED PROGRAMS	0.00	14,802.91	37,398.22	0.00	(37,398.22)	0.00	0.00	(37,398.22)
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	0.00	73,736.33	211,549.53	0.00	(211,549.53)	0.00	741.98	(212,291.51)
1291	SPED Instructional Programs-Ages 3-5	0.00	338.58	677.16	0.00	(677.16)	0.00	0.00	(677.16)
1292	SPED Instructional 0-2	0.00	338.58	677.16	0.00	(677.16)	0.00	0.00	(677.16)
2110	ATTENDANCE AND SOCIAL WORK SERVICES	0.00	0.00	20,223.65	0.00	(20,223.65)	0.00	0.00	(20,223.65)
2120	GUIDANCE SERVICES	0.00	15,809.45	47,352.63	0.00	(47,352.63)	0.00	0.00	(47,352.63)
2141	Psychological Serv SPED School Age	0.00	8,082.58	16,165.16	0.00	(16,165.16)	0.00	0.00	(16,165.16)
2142	Psychological Serv-SPED Age 3-5	0.00	1,010.32	2,020.64	0.00	(2,020.64)	0.00	0.00	(2,020.64)
2143	Psychological Services SPED B-2	0.00	1,010.32	2,020.64	0.00	(2,020.64)	0.00	0.00	(2,020.64)
2151	Speech Path SPED School Age	0.00	13,592.75	39,279.44	0.00	(39,279.44)	0.00	0.00	(39,279.44)
2152	Speech Pathology SPED-Age 3-5	0.00	1,486.93	3,171.65	0.00	(3,171.65)	0.00	0.00	(3,171.65)
2153	SPED Speech Path 0-2	0.00	33.99	67.98	0.00	(67.98)	0.00	0.00	(67.98)
2161	Occupational Therapy SPED School Age	0.00	1,771.64	5,179.73	0.00	(5,179.73)	0.00	0.00	(5,179.73)
2162	Occ Therapy SPED Age 3-5	0.00	0.00	223.88	0.00	(223.88)	0.00	0.00	(223.88)
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	1,477.24	4,235.78	0.00	(4,235.78)	0.00	0.00	(4,235.78)
2172	Physical Therapy SPED Age 3-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2173	PT SPED 0-2	0.00	40.00	390.56	0.00	(390.56)	0.00	0.00	(390.56)
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	2,169.95	3,548.18	0.00	(3,548.18)	0.00	0.00	(3,548.18)
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	0.00	14,458.63	0.00	(14,458.63)	0.00	2,813.20	(17,271.83)
2213	Instructional Staff Training	0.00	163.67	2,075.92	0.00	(2,075.92)	0.00	40.00	(2,115.92)
2220	Library/Media Sevices	0.00	11,767.76	34,263.25	0.00	(34,263.25)	0.00	990.04	(35,253.29)
2230	Instruction-Related Technology	0.00	6,358.16	32,902.36	0.00	(32,902.36)	0.00	2,338.00	(35,240.36)
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	642.84	4,059.96	0.00	(4,059.96)	0.00	0.00	(4,059.96)
2320	EXECUTIVE ADMINISTRATION	0.00	17,929.67	52,851.01	0.00	(52,851.01)	0.00	0.00	(52,851.01)
2330	District Legal Services	0.00	790.00	1,343.00	0.00	(1,343.00)	0.00	0.00	(1,343.00)
2410	Office of Principal	0.00	61,854.41	186,422.47	0.00	(186,422.47)	0.00	0.00	(186,422.47)
2510	GENERAL ADMIN-BUSINESS SERVICE	0.00	15,572.02	49,971.78	0.00	(49,971.78)	0.00	1,230.77	(51,202.55)
2580	Admin Technology Services	0.00	0.00	5,781.10	0.00	(5,781.10)	0.00	0.00	(5,781.10)
2610	Operation of Buildings	0.00	7,062.60	145,126.56	0.00	(145,126.56)	0.00	227.00	(145,353.56)
2620	Maintenance of Buildings	0.00	33,734.80	107,740.85	0.00	(107,740.85)	0.00	3,175.00	(110,915.85)
2630	Care and Upkeep of Grounds	0.00	2,703.00	6,496.11	0.00	(6,496.11)	0.00	2,350.00	(8,846.11)
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	0.00	0.00	0.00	0.00	0.00	0.00
2670	Safety	0.00	0.00	500.00	0.00	(500.00)	0.00	0.00	(500.00)
2710	Vehicle Operation-Regular Educ	0.00	20,538.01	65,075.14	0.00	(65,075.14)	0.00	0.00	(65,075.14)
2712	Vehicle Operation-School Age SPED	0.00	6,386.78	18,646.26	0.00	(18,646.26)	0.00	0.00	(18,646.26)
3300	COMMUNITY SERVICES	0.00	1,971.44	5,204.96	0.00	(5,204.96)	0.00	0.00	(5,204.96)
3535	High Ability Leaners	0.00	300.00	1,506.50	0.00	(1,506.50)	0.00	147.76	(1,654.26)
3551	CTE Grant	0.00	2,329.10	2,329.10	0.00	(2,329.10)	0.00	0.00	(2,329.10)
3599	Safety Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4700	Building Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6200	Title I, Part A ESSA	0.00	6,789.30	21,379.10	0.00	(21,379.10)	0.00	0.00	(21,379.10)
6406	IDEA Preschool (619) Base	0.00	232.18	493.17	0.00	(493.17)	0.00	0.00	(493.17)
6408	IDEA Part B - Base/EP	0.00	11,500.62	36,987.47	0.00	(36,987.47)	0.00	0.00	(36,987.47)
6412	IDEA Part B Proportionate Share	0.00	825.46	2,472.10	0.00	(2,472.10)	0.00	0.00	(2,472.10)

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
6700	Fed Voc & Applied Tech Ed (Carl Perkins)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6969	Title IVA-SSAE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6992	REAP	0.00	3,414.42	10,220.76	0.00	(10,220.76)	0.00	0.00	(10,220.76)
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	667,973.43	2,170,937.24	0.00	(2,170,937.24)	0.00	20,354.57	(2,191,291.81)

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	667,973.43	2,170,937.24	0.00	(2,170,937.24)	0.00	20,354.57	(2,191,291.81)

Fund: 05 ACTIVITY

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Outstanding AP	Balance Change	Balance
05 704 0101	ACTIVITIES	(9,218.22)	13,525.94	9,388.21	0.00	0.00	(13,355.95)
05 704 0102	SPIRIT SQUAD	(1,004.63)	53.81	1,457.85	0.00	0.00	399.41
05 704 0103	FOOTBALL	5,681.16	0.00	0.00	0.00	0.00	5,681.16
05 704 0104	GIRLS BASKETBALL	3,836.12	731.00	0.00	0.00	0.00	3,105.12
05 704 0105	BOYS BASKETBALL	8,605.13	349.00	45.20	0.00	0.00	8,301.33
05 704 0106	VOLLEYBALL	(14.41)	4,273.89	3,557.20	0.00	0.00	(731.10)
05 704 0107	TRACK	710.89	0.00	0.00	0.00	0.00	710.89
05 704 0108	Cross Country	1,552.74	109.00	135.60	0.00	0.00	1,579.34
05 704 0109	GOLF	(284.27)	0.00	0.00	0.00	0.00	(284.27)
05 704 0110	WRESTLING	376.96	196.63	3,205.25	0.00	0.00	3,385.58
05 704 0111	Girls Softball	8,770.75	803.16	255.00	0.00	0.00	8,222.59
05 704 0112	BOYS BASEBALL	803.66	0.00	0.00	0.00	0.00	803.66
05 704 0113	Girls Wrestling	(319.11)	0.00	448.30	0.00	0.00	129.19
05 704 0227	Class of 2027	2,286.94	1,569.90	1,720.00	0.00	0.00	2,437.04
05 704 0228	Class of 2028	990.00	0.00	50.00	0.00	0.00	1,040.00
05 704 0229	Class of 2029	955.00	0.00	30.00	0.00	0.00	985.00
05 704 0230	Class of 2030	616.57	0.00	20.00	0.00	0.00	636.57
05 704 0231	Class of 2031	118.20	0.00	0.00	0.00	0.00	118.20
05 704 0301	Summer Reading Prog	256.33	0.00	0.00	0.00	0.00	256.33
05 704 0302	ART	212.05	0.00	0.00	0.00	0.00	212.05
05 704 0303	BOOKFAIR	1,331.18	0.00	0.00	0.00	0.00	1,331.18
05 704 0304	DUNLAP GRANTS	(21,038.00)	953.15	0.00	0.00	0.00	(21,991.15)
05 704 0306	GREENHOUSE	9,440.30	0.00	0.00	0.00	0.00	9,440.30
05 704 0307	COURTESY FUND	175.89	0.00	120.00	0.00	0.00	295.89
05 704 0308	BAND	11,783.72	328.74	206.60	0.00	0.00	11,661.58
05 704 0309	PRESCHOOL	(4,225.00)	0.00	0.00	0.00	0.00	(4,225.00)
05 704 0310	REVOLVING FUND	2,781.85	1,740.76	483.00	0.00	0.00	1,524.09
05 704 0311	SHOP	3,547.92	0.00	0.00	0.00	0.00	3,547.92
05 704 0313	GENERAL CONCESSIONS	8,006.96	3,560.85	4,185.50	0.00	0.00	8,631.61
05 704 0314	WOODS	934.11	0.00	0.00	0.00	0.00	934.11
05 704 0315	HELPING HANDS - ELEM	2,527.94	0.00	0.00	0.00	0.00	2,527.94
05 704 0316	FACULTY FUND	365.20	0.00	81.85	0.00	0.00	447.05
05 704 0317	ELEM COURTESY	493.39	35.00	0.00	0.00	0.00	458.39
05 704 0318	SPANISH CLUB	41.14	0.00	0.00	0.00	0.00	41.14
05 704 0319	Robotics	(2,723.71)	0.00	101.70	0.00	0.00	(2,622.01)
05 704 0320	Strength & Conditioning	743.98	0.00	0.00	0.00	0.00	743.98
05 704 0321	Centura Wellness	2,710.03	0.00	0.00	0.00	0.00	2,710.03
05 704 0322	Computer Fee	26,468.00	0.00	352.50	0.00	0.00	26,820.50
05 704 0323	Library	1,000.00	0.00	8.00	0.00	0.00	1,008.00
05 704 0324	Elementary Playground	2,694.00	0.00	0.00	0.00	0.00	2,694.00

Fund: 05 ACTIVITY

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Outstanding AP	Balance Change	Balance
05 704 0325	BACK PACK PROGRAM	17,342.62	0.00	0.00	0.00	0.00	17,342.62
05 704 0328	Prom Committee	2,583.94	0.00	0.00	0.00	0.00	2,583.94
05 704 0400	FFA	16,462.54	2,502.00	1,010.96	0.00	0.00	14,971.50
05 704 0401	YEARBOOK	(3,765.26)	0.00	1,758.13	0.00	0.00	(2,007.13)
05 704 0403	ScoreVision	(5,000.00)	0.00	0.00	0.00	0.00	(5,000.00)
05 704 0404	CBI	4,819.87	0.00	0.00	0.00	0.00	4,819.87
05 704 0405	SPEECH	1,438.85	0.00	247.20	0.00	0.00	1,686.05
05 704 0406	DRAMA - One Act	5,244.30	1,594.04	1,165.70	0.00	0.00	4,815.96
05 704 0407	CHARACTER COUNCIL - ELEMENTARY	267.76	0.00	204.00	0.00	0.00	471.76
05 704 0408	FBLA	968.86	0.00	517.11	0.00	0.00	1,485.97
05 704 0410	MEDIA CLASS	1,756.52	0.00	0.00	0.00	0.00	1,756.52
05 704 0411	FFA SCHOLARSHIPS	4,294.00	0.00	0.00	0.00	0.00	4,294.00
05 704 0412	MIXED CHORUS	6,389.69	0.00	0.00	0.00	0.00	6,389.69
05 704 0413	NHS	85.04	0.00	605.10	0.00	0.00	690.14
05 704 0415	STUDENT COUNCIL	3,993.05	499.02	0.00	0.00	0.00	3,494.03
05 704 0502	INTEREST	32,499.91	0.00	588.54	0.00	0.00	33,088.45
05 704 0503	MONEY MARKET	798.97	0.00	12.91	0.00	0.00	811.88
05 704 0600	24/7 Student Insurance	8,964.41	0.00	0.00	0.00	0.00	8,964.41
	Fund Total: 05	171,135.83	32,825.89	31,961.41	0.00	0.00	170,271.35

Function Number		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	0.00	31,562.31	50,138.01	0.00	(50,138.01)	0.00	0.00	(50,138.01)
06	Hot Lunch Fund	0.00	31,562.31	50,138.01	0.00	(50,138.01)	0.00	0.00	(50,138.01)

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	31,562.31	50,138.01	0.00	(50,138.01)	0.00	0.00	(50,138.01)

6. Approval of Consent Agenda:
6.1. Minutes from previous month's meeting(s):

Centura School Board Committee of the Whole Minutes
District #47-0100 – Howard County Nebraska
Monday, October 12, 2026 5:00 PM
Centura High School; Cairo, NE

Attendance Taken at 5:08 PM. Present: Sandra Davis, Teresa Grabowski, Mark Johnson, Todd Nitsch, Brooke Schmitt, Chelsea Schweitzer.

1. Opening The Meeting:

1.1. Call to order: The Committee of the Whole Meeting of the Centura Public Schools Board of Education is called to order on Monday, October 12, 2026, at 5:00 P.M. in Board Room 201, Highway 11, Cairo, NE 68824. The public notice for this meeting was published on the Centura Public Schools district website (www.centuraps.org) as per Centura Board of Education Policy #2008.

1.2. Roll Call of Board Members:

1.2.1. Motion to excuse or not excuse Board Members not in attendance.
All members are present, no action needed.

2. Approval of the Agenda.
I move to approve the agenda as presented. Passed with a motion by Teresa Grabowski and a second by Brooke Schmitt. Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea, Chelsea Schweitzer: Yea; Yea: 6, Nay: 0

3. Recognition of visitors and public comment per Centura Public Schools Policy No. 2009.
No guests signed in to address the board.

4. Committee of the Whole Discussion/Information Items:

4.1. Review of Board Policy: Policies 6033-6037, 6039-6045, 1001-1003, 2007-2014
No content changes were made to the reviewed policies.

5. Meeting Adjournment.
I move to adjourn this meeting at 5:46 p.m. Passed with a motion by Brooke Schmitt and a second by Mark Johnson. Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea, Chelsea Schweitzer: Yea; Yea: 6, Nay: 0

Centura Board of Education Regular Meeting Minutes
District #47-0100 – Howard County Nebraska
Monday, October 12, 2026 6:00 PM
Centura High School; Cairo, NE

Attendance Taken at 6:00 PM. Present: Sandra Davis, Teresa Grabowski, Mark Johnson, Todd Nitsch, Brooke Schmitt, Chelsea Schweitzer.

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 Monday, October 12th, 2026, at 6:00 P.M. in the Board Room 201 Highway 11, Cairo, NE 68824. The public notice for this meeting was published on the Centura Public Schools district website (www.centuraps.org) as per Centura Board of Education Policy #2008. 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:

1.3.1. Motion to excuse or not excuse absent Board Members. No action needed, all board members present.

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, Chelsea Schweitzer: Yea; Yea: 6, Nay: 0

3. Recognition of visitors and public comment per Centura Public Schools Policy No. 2009.
No guests signed in to address the board.

4. Discuss monthly financial reports:

5. Approval of Consent Agenda:
I move to approve the consent agenda as presented. Passed with a motion by Brooke Schmitt and a second by Teresa Grabowski. Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea, Chelsea Schweitzer: Yea; Yea: 6, Nay: 0

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

5.2. General Fund Claims Total: $714,884.94 (Payables = $137,726.95; Payroll = $577,157.99)

Amazon Capital Services 2,518.38; AS Central Services 321.20; Aurora Coop 10,838.10; Black Hills Energy 1,495.76; Bomgaars 117.00; Boys Town 5,460.00; BUFFALO COUNTY ELECTION COM 24.18; Centurylink 78.76; Colorado/West Equipment, Inc. 34.80; Column Software PBC 58.14; County Line Striping LLC 2,435.00; Critical Response Group, Inc 560.00; Eakes Office Solutions 5,880.46; Ecolab 125.86; ESU #10 17,213.26; ESU COORDINATING COUNCIL 8,976.70; Frontline Technologies Group LLC 5,781.10; GO Physical Therapy 8,867.75; Grone's Outdoor Power 22.58; Hamilton 28.64; HD Supply 2,674.37; Heartland Disposal 1,058.39; HOME DEPOT 22.97; Hometown Leasing 109.16; Howard Greely RPPD 10,728.42; Inland Truck Parts & Service 2,250.45; J&D Automotive 1,384.18; Jackson Services, Inc. 285.09; Johnson Controls, Inc. 3,719.50; JW Pepper & Sons 215.00; KSB School Law 276.50; LEARNING A-Z 1,050.00; Menards 1,040.16; Mogul's Towing 514.00; NE COUNCIL OF SCHOOL ADMIN 165.00; NE State Fire Marshal/Boiler 72.00; Nebraska Safety Center 795.00; NIPPON SANSO MATHESON INC 31.21; OneSource 144.00; Opaa! Food Mgt. of NE, LLC 33.00; Phonograph-Herald 999.68; Platte Valley Communications 30.00; PowerSchool Group LLC 2,862.25; Prairie Hills Wireless LLC 49.95; PRIME COMMUNICATIONS, INC. 3,307.30; Robinson, Lanny 4,158.72; S.E. Smith & Sons 186.66; Savvas Learning Company 135.00; SchoolsPLP, LLC 2,205.00; Scripps National Spelling Bee 206.50; Seesaw Learning Inc 3,018.75; Servi-Tech, Inc. 434.00; Sport Safe Testing Service, Inc. 627.00; State Glass Inc. 431.25; Summit Academy LLC 15,000.00; TRIPLE S ASSESSMENTS 500.00; Tuva Labs Inc. 400.00; Twin Rivers Urgent Care LLC 150.00; US Bank 2,608.39; Village of Cairo 162.12; Wex Bank 1,981.05; Yandas Music & Pro Audio 867.26

5.3. Building Fund Claims Total: $25.19

5.4. Depreciation Fund Claims Total: $14,535.00

6. Information Items: Reports

6.1. Administration Team Reports:
The activities report was presented by Dr. Heneger on behalf of AD/Dean of Students Laethion Brown. We are busy! Conference volleyball, State Golf, District Cross Country and State Softball are on the schedule along with the regular JH/JV/Varsity football games. The marching band heads to Minden later this week. Elementary Principal Janet Brown reported that the PTO Bingo/Soup supper was a huge success. Interventions and WIN time are going strong. She expressed her thanks to the Dannebrog/Boelus Fire/EMT department. They were at the school for Fire Safety Day on October 8th. Parent-teacher conferences are October 21–22. Centura shout-outs have been successful and a positive addition. Secondary Principal Melissa Beberniss reported that Robotics and Student Council assisted the Boosters at Husker Harvest Days. Staff evaluations have been started and daily classroom walk throughs with feedback are happening. HAL (high ability learner) groups have started activities. The Centura Way recognitions happen weekly.

6.2. Superintendent Report:
Dr. Kaela Heneger presented the Superintendent's report. She reviewed her goal of building trust in our community through effective communication and transparency, especially around short

and long-term financial planning. The goal is being met, as evidenced by the Facility Modernization Planning and budget planning for the future. The Rule 10 Quality Assurance Report has been submitted. Centura receive a matching grant award to replace the AED's. The grant matches up to $500 for up to 4 new AED's. Administrative Team Collaborative Walk-throughs are being completed.

6.3. Board President Report:
Sandra Davis presented the Board President's Report. The State School Board Convention is November 18-20th, all members are registered. Dates are being coordinated to schedule a work session to review the facility modernization plan and brainstorm how to engage the community. Board members will receive emails regarding the annual superintendent evaluation. Members will complete their portion from November 13–November 22. The information will be compiled and reviewed at the December board meeting.

6.4. Board Committee Reports:

6.4.1. Facilities, Finance and Transportation Committee:
Mark Johnson provided an overview of the Facilities, Finance and Transportation Committee meeting. The committee had a lengthy discussion regarding the Rule 10 Safety Audit findings. It was decided to share the report with redacted information, such as door numbers, to protect the security of the building. Future projects will include getting bids to replace the HVAC in the shop area. Currently, there is heat but no cooling. Overall, the unit continues to break or malfunction, thus replacement will need to happen soon. Exterior doors will continue to be replaced a few at a time. The plan is for 2 or 3 to be replaced in the summer. There is a reimbursement program for buses that need to be replaced. There are criteria that need to be met and the program opens for applications in January. Dr. Heneger will start the process of getting bids.

6.4.2. Curriculum, Instruction, and Americanism Committee
Todd Nitch provided an overview of the CIA committee meeting. The team discussed Americanism activities per state statute. Constitution Day activities were reviewed as well as the plan for Veterans Day. The application for early graduation from Skyler Hurt was reviewed and will be a future agenda item. Elementary Principal Janet Brown provided an update on the DESSA implementation and new science curriculum. Upcoming curriculum revisions will include PE/Health (delayed by NDE) and World Languages. Future CIA meetings will be held quarterly.

6.4.3. Negotiations Committee:
A meeting is being planned for the last week in October.

7. Action Items:

7.1. Human Resources:

7.1.1. Approval of certified staff resignation(s).
No action needed.

7.1.2. Approval of certified staff contract(s).

7.1.2.1. Discuss, consider and take all necessary action regarding the Long Term Guest Teacher Contract for Derek Birling.

I move to approve Long-Term Guest Teacher Derek Birling for a one-year contract starting on or about January 1st 2027 and ending on or about December 31, 2027. Passed with a motion by Teresa Grabowski and a second by Brooke Schmitt. Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea, Chelsea Schweitzer: Yea; Yea: 6, Nay: 0

7.2. Consider, review, discuss, and take all necessary action to adopt a resolution for 2027-2028 Option Enrollment District Standards.

Dr. Heneger provided a short explanation of the requirements and reviewed specific data points for Centura. I move to approve Resolution (10122026) to adopt the 2027-2028 Option Enrollment District Standards 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, Chelsea Schweitzer: Yea; Yea: 6, Nay: 0

7.3. Consider, discuss, and take all necessary action regarding the application of Skyler Hurt for early graduation in December 2026.

Board members reviewed Policy 5066 Early Graduation and engaged in a discussion as to what "rare and unique circumstances" constitutes. It was noted that the policy was revised in July 2026 and that this student is getting caught between an old and newly revised policy. After discussion, a motion was made. I move to approve Skyler Hurt's application for early graduation. 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, Chelsea Schweitzer: Yea; Yea: 6, Nay: 0

8. Discussion/Information Items:

8.1. Rule 10 Safety Audit Review

Dr. Heneger reported that a safety audit is a requirement of Rule 10. The final report noted that progress and improvements have been made, but there are still significant needs to be addressed. Recommendations from the audit will be taken to the Facility Modernization planning meetings. All interior and exterior doors will be assessed and placed on a replacement schedule based on location and severity of disrepair. Board member Nitsch also noted that per the audit, the parking lot is not ADA compliant.

8.2. Mutual Aid (fire/rescue) MOU

Dr. Heneger reported that she was approached by the Dannebrog, Boelus and Cairo rescue squads and presented a MOU (memorandum of understanding). In the future, if any emergency calls are requested at Centura, all 3 departments will be paged for assistance.

8.3. Facility Modernization Planning

Dr. Heneger reported that a work session is needed. This session will include the architect and financial teams.

9. Advanced Planning: October 20, 2026 Picture re-takes, November 9, 2026 Committee of the Whole 5pm, November 9, 2026 Regular Board Meeting 6pm, November 18-20, 2026 State Education Conference

10. Meeting Adjournment.

I move to adjourn this meeting at 7:02 p.m. Passed with a motion by Brooke Schmitt and a second by Teresa Grabowski. Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea, Chelsea Schweitzer: Yea; Yea: 6, Nay: 0

Centura Public Schools: Board of Education Work Session Minutes
District #47-0100 – Howard County Nebraska
Monday, November 2, 2026 5:00 PM
Centura High School; Cairo, NE

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

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 Monday, November 2nd, 2026, at 5:00 P.M. in the Board Room 201 Highway 11, Cairo, NE 68824. The public notice for this meeting was published on the Centura Public Schools district website (www.centuraps.org) as per Centura Board of Education Policy #2008. 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. President Davis called the meeting to order at 5:03pm.

1.2. Roll Call of Board Members:

1.2.1. Motion to excuse or not excuse Board Members not in attendance.
No action needed.

2. Approval of the Agenda.
I move to approve the agenda as presented. Passed with a motion by Teresa Grabowski and a second by Brooke Schmitt. Sandra Davis: Yea, Teresa Grabowski: Yea, Mark Johnson: Yea, Todd Nitsch: Yea, Brooke Schmitt: Yea, Chelsea Schweitzer: Yea; Yea: 6, Nay: 0

3. Recognition of visitors and public comment per Centura Public Schools Policy No. 2009.
No patrons signed in to address the board.

4. Work Session Discussion/Information Items:

4.1. Facility Modernization Planning
Representatives from Wilkins Architecture Design Planning, BD Construction and Northland Securities led the group in discussion regarding facility modernization. Northland Security representative Jeff Schneider facilitated discussion on project funding options. Dr. Heneger led discussion on future steering committee meetings.

5. Meeting Adjournment.
I move to adjourn this work session at 6:53p.m. 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, Chelsea Schweitzer: Yea; Yea: 6, Nay: 0

6.2. General Fund Claims Total: $667,973.43 (Payables = $95,563.15; Payroll = $572,410.28)
6.3. Building Fund Claims Total: $34,270.00
6.4. Depreciation Fund Claims Total: $0.00
7. Information Items: Reports
7.1. Activities Director Report:
7.2. Elementary Principal Report:
7.3. Secondary Principal Report:
7.4. Superintendent Report:
7.5. Board President Report:
7.6. Board Committee Reports:
7.6.1. Facilities, Finance and Transportation Committee:
7.6.2. Staff and Community Relations Committee:
7.6.3. Negotiations Committee:
8. Action Items:
8.1. Human Resources:
8.1.1. Approval of certified staff resignation(s).
8.1.2. Approval of certified staff contract(s).
9. Discussion/Information Items:
9.1. Financial Literacy Status Update
9.2. Review the findings of the 2025-2026 District Audit

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100

CAIRO, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2026

DANA F. COLE & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
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DANA F. COLE & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the 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, 2026, 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, 2026, 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 - 34 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information on pages 19 - 34 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 - 34 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 35 - 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 12, 2026, 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.



Ord, Nebraska
October 12, 2026

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2026

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
				Primary Government
	Disbursements	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
FUNCTIONS/PROGRAMS				
Governmental activities				
Regular instruction	4,090,528	500		(4,090,028)
Special education	653,096		710,228	57,132
Support services				
Pupils	931,367	416,866		(514,501)
Staff	488,968			(488,968)
Operation and maintenance of plant	785,681			(785,681)
Pupil transportation	411,082		28,220	(382,862)
Purchased services	99,595			(99,595)
Supplies	1,981			(1,981)
General and administrative				
General administration	242,141			(242,141)
Office of the Principal	713,216			(713,216)
Fiscal services	102,439			(102,439)
Community service programs	11,894		10,530	(1,364)
State categorical programs	6,696		11,301	4,605
Facilities acquisition and construction	4,510			(4,510)
Federal programs	284,444		140,937	(143,507)
Food services	276,298	111,406	119,063	(45,829)
Capital outlay	25,228			(25,228)
Total governmental activities	9,129,164	528,772	1,020,279	(7,580,113)
General receipts				
Taxes				
Property				4,174,211
Carline tax				6,612
Motor vehicle taxes				281,059
Public power district sales tax				32,681
Interest				70,275
County fines and license fees				30,546
State aid				909,768

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2026

	Disbursements	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position: Primary Government: Total Governmental Activities
General receipts (Continued)				
Homestead exemption				151,503
Pro-rate motor vehicle				18,871
Property tax credit				2,363,409
State apportionment				102,313
Other				39,463
Total general receipts				8,180,711
Change in net position resulting from receipts and disbursements				600,598
NET POSITION, beginning of year				5,689,947
NET POSITION, end of year				6,290,545
ASSETS				
Cash				2,364,801
Certificates of deposit				2,811,285
Cash at county treasurer				1,114,459
TOTAL ASSETS				6,290,545
NET POSITION				
Restricted				
Capital outlay				993,617
School Nutrition Program				66,858
Unrestricted				5,230,070
TOTAL NET POSITION				6,290,545

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, 2026

	Major Funds			
	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS				
Taxes				
Property	4,004,017	170,194		4,174,211
Carline tax	6,612			6,612
Motor vehicle taxes	281,059			281,059
Public power district sales tax	32,681			32,681
Interest	57,369	10,758	2,148	70,275
Student activity receipts			416,866	416,866
School Nutrition Program receipts			111,406	111,406
Local license fees and fines	1,010			1,010
Other local sources	29,390		19,593	48,983
County fines and licenses	30,546			30,546
ESU receipts	500			500
State receipts	4,197,660	97,953	1,287	4,296,900
Federal receipts	140,937		117,776	258,713
Total receipts	8,781,781	278,905	669,076	9,729,762
DISBURSEMENTS				
Regular instruction	4,090,528			4,090,528
Special education	653,096			653,096
Support services				
Pupils	493,349		438,018	931,367
Staff	488,968			488,968
Fiscal services	102,439			102,439
Operation and maintenance of plant	785,681			785,681
Pupil transportation	411,082			411,082
Purchased services		99,595		99,595
Supplies		1,981		1,981
General and administrative				
General administration	242,141			242,141
Office of the Principal	713,216			713,216
Community service programs	11,894			11,894
State categorical programs	6,696			6,696
Facilities acquisition and construction	4,510			4,510
Federal programs	284,444			284,444
School Nutrition Program			276,298	276,298
Capital outlay		25,229		25,228
Total disbursements	8,288,044	126,805	714,316	9,129,164

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, 2026

	Major Funds			
	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	493,737	152,100	(45,240)	600,598
OTHER FINANCING SOURCES (USES)				
Transfers in	3,715		95,809	99,524
Transfers out	(95,809)		(3,715)	(99,524)
Total other financing sources (uses)	(92,094)		92,094	
NET CHANGE IN FUND BALANCES	401,643	152,100	46,854	600,598
FUND BALANCES, beginning of year	4,632,363	841,517	216,067	5,689,947
FUND BALANCES, end of year	5,034,006	993,617	262,922	6,290,545
ASSETS				
ASSETS				
Cash and certificates of deposit	3,961,737	951,427	262,922	5,176,086
County treasurers' balances	1,072,269	42,190		1,114,459
TOTAL ASSETS	5,034,006	993,617	262,922	6,290,545
FUND BALANCES				
FUND BALANCES				
Restricted for				
Capital outlay		993,617		993,617
School Nutrition Program			66,858	66,858
Committed				
Student activities			196,064	196,064
Assigned				
Capital outlay	464,186			464,186
Employee benefits	15,622			15,622
Subsequent year's budget	1,930,614			1,930,614
Unassigned	2,623,584			2,623,584
TOTAL FUND BALANCES	5,034,006	993,617	262,922	6,290,545

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.

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.

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.

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.

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.

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, 2026, 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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (Continued)

disclosed 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.

Subscription-based Information Technology Arrangements

The District evaluates subscription-based information technology arrangements, including cloud-computing and software subscription arrangements, to determine whether disclosure is required. Because the financial statements are prepared on the modified cash basis of accounting, subscription assets and related subscription liabilities are not recognized in the government-wide or fund financial statements. Subscription payments are recognized as disbursements by function when paid. As of August 31, 2026, the District had no material subscription-based information technology commitments requiring disclosure of future payments.

Financial Reporting Model Improvements

Effective for the fiscal year ended August 31, 2026, the District implemented the reporting model provisions of GASB Statement No. 103, Financial Reporting Model Improvements, as applicable to its modified cash basis presentation. The implementation affected the presentation and content of budgetary comparison information. The implementation did not change the modified cash basis used to recognize receipts, disbursements, assets, or liabilities and did not affect beginning net position or fund balance.

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	5,176,086

The carrying value (fair value) of the cash and investments consisted of the following:

Demand deposits	2,364,801
Certificates of deposit	2,811,285
Total cash and investments	5,176,086

Maturities of certificates of deposit are as follows:

One year and over	2,811,285

NOTE 2. CASH AND INVESTMENTS (Continued)

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, 2026, the District's carrying amount of deposits was $5,176,086. Of the bank balances $857,294 was covered by federal depository insurance, and $4,138,665 was covered in pledged securities while $180,127 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, 2026.

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.

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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, 2025, there were 265 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.

For an employee who became a member on or after 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 five 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.

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.

NOTE 3. RETIREMENT PLAN (Continued)

Contributions

Rates are evaluated and adjusted each July 1 based on actuarial valuation results. The required contribution rates based on the Plan's funded status as determined from the annual actuarial valuation are as follows:

Funded status of the Plan	Employee Contribution	Employer Contribution	State Contribution
Less than 96%	9.75%	9.8475%	2.00%
96% to less than 98%	8.75%	8.8375%	0.70%
98% to less than 100%	8.00%	8.08%	0.70%
100% or more	7.25%	7.3225%	0.00%

Required contribution rates based for the period from July 1, 2024 through August 31, 2026, were as follows:

	Employee Contribution	Employer Contribution	State Contribution
July 1, 2024 through June 30, 2025	9.78%	9.8778%	2.00%
July 1, 2025 through June 30, 2026	8.00%	8.08%	0.70%
July 1, 2026 through August 31, 2026	7.25%	7.3225%	0.00%

The District's contribution to the Plan for the year ended August 31, 2026, was $366,111.

For the District's year ended August 31, 2026, the District's total payroll for all employees was $4,716,221. Total covered payroll was $4,566,355. 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 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.

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, 2026, are as follows:

Long-term debt outstanding, September 1, 2025	269,354
Payments of current maturities	(60,272)
Long-term debt outstanding, August 31, 2026	209,082
Current maturities within one year	64,818

The annual requirements to amortize all long-term debt and interest at August 31, 2026, are as follows:

Years Ending August 31,	Principal	Interest	Total
2027	64,818	8,337	73,155
2028	69,608	5,753	75,361
2029	74,656	2,977	77,633
	209,082	17,067	226,149

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.

NOTE 7. TRANSFERS

The General Fund transferred $87,129 to the Activities Fund for support of school activities and $255,927 to the Depreciation Fund for the support of capital purchases for the District. The Activity Fund transferred $1,143 to the General Fund for a reimbursement. The Student Fee Fund transferred $2,572 to the General Fund to close out that fund. The Depreciation Fund transferred $8,680 to the Activity Fund for a reimbursement.

NOTE 8. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 12, 2026, 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, 2026

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
RECEIPTS					
Taxes					
Property	4,004,017				4,004,017
Carline tax	6,612				6,612
Public power district sales tax	32,681				32,681
Motor vehicle	281,059				281,059
Interest	54,390	2,979			57,369
Local license fees and fines	1,010				1,010
Other local sources	29,390				29,390
County fines and licenses	30,546				30,546
ESU receipts	500				500
State receipts	4,197,660				4,197,660
Federal receipts	140,937				140,937
Total receipts	8,778,802	2,979			8,781,781
DISBURSEMENTS					
Regular instruction	4,090,528				4,090,528
Special education	653,096				653,096
Support services					
Pupils	493,349				493,349
Staff	563,968			(75,000)	488,968
Operation and maintenance of plant	860,681			(75,000)	785,681
Pupil transportation	412,637	98,445		(100,000)	411,082
General and administrative					
General administration	242,141				242,141
Office of the Principal	713,216				713,216
Fiscal services	102,439				102,439
Community service programs	11,894				11,894
State categorical programs	6,696				6,696
Facilities acquisition and construction	10,437			(5,927)	4,510
Federal programs	284,444				284,444
Total disbursements	8,445,526	98,445		(255,927)	8,288,044

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, 2026

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	333,276	(95,466)		255,927	493,737
OTHER FINANCING SOURCES (USES)					
Transfers in	3,715	255,927		(255,927)	3,715
Transfers out	(87,129)	(8,680)			(95,809)
Total other financing sources (uses)	(83,414)	247,247		(255,927)	(92,094)
NET CHANGE IN FUND BALANCE	249,862	151,781			401,643
FUND BALANCE, beginning of year	4,304,336	312,405	15,622		4,632,363
FUND BALANCE, end of year	4,554,198	464,186	15,622		5,034,006

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, 2026

ASSETS	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassification	Total
ASSETS					
Cash	2,365,948	464,186	15,622		2,845,756
Certificates of deposit	1,115,981				1,115,981
County treasurers' balances	1,072,269				1,072,269
TOTAL ASSETS	4,554,198	464,186	15,622		5,034,006
FUND BALANCE					
FUND BALANCE					
Assigned					
Capital outlay		464,186			464,186
Employee benefits			15,622		15,622
Subsequent year's budget	1,930,614				1,930,614
Unassigned	2,623,584				2,623,584
Total fund balances	4,554,198	464,186	15,622		5,034,006
TOTAL FUND BALANCE	4,554,198	464,186	15,622		5,034,006

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, 2026

	School Nutrition Fund	Activities Fund	Student Fee Fund	Total
RECEIPTS				
Local receipts				
Interest	526	1,622		2,148
Student activity receipts		416,866		416,866
Nutrition Program receipts	111,406			111,406
Other local receipts	19,593			19,593
State receipts	1,287			1,287
Federal receipts	117,776			117,776
Total receipts	250,588	418,488		669,076
DISBURSEMENTS				
Support services				
Pupils		438,018		438,018
School Nutrition Program	276,298			276,298
Total disbursements	276,298	438,018		714,316
RECEIPTS OVER (UNDER) DISBURSEMENTS	(25,710)	(19,530)		(45,240)
OTHER FINANCING USES				
Transfers out		(1,143)	(2,572)	(3,715)
Transfers in		95,809		95,809
Total other financing uses		94,666	(2,572)	92,094
NET CHANGE IN FUND BALANCE	(25,710)	75,136	(2,572)	46,854
FUND BALANCE, beginning of year	92,567	120,928	2,572	216,067
FUND BALANCE, end of year	66,858	196,064		262,922

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, 2026

	School Nutrition Fund	Activities Fund	Student Fee Fund	Total
ASSETS				
ASSETS				
Cash	66,858	122,796		189,654
Certificate of deposit		73,268		73,268
TOTAL ASSETS	66,858	196,064		262,922
FUND BALANCE				
FUND BALANCE				
Restricted				
School Nutrition Program	66,858			66,858
Committed				
Student activities		196,064		196,064
TOTAL FUND BALANCE	66,858	196,064		262,922

See accompanying notes to financial statements.

OTHER INFORMATION

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, 2026

		Budgeted Amounts				Variance
		Original	Final	Variance Between Original and Final Budget	2026 Actual	with Final Budget Positive (Negative)
FUND BALANCE, beginning of year					4,304,336	
RECEIPTS						
	Local sources					
	Taxes					
1100	Property	6,309,401	6,309,401		4,004,014	(2,305,387)
1115	Carline tax	10,000	10,000		6,612	(3,388)
1120	Public power district sales tax	25,000	25,000		32,681	7,681
1125	Motor vehicle taxes	265,000	265,000		281,059	16,059
1510	Interest	65,000	65,000		54,390	(10,610)
1800	Revenue from the community	12,000	12,000		10,530	(1,470)
1911	Local license fees and fines	1,000	1,000		1,010	10
1990	Other local receipts	10,000	10,000		18,860	8,860
	Total local sources	6,697,401	6,697,401	- 0 -	4,409,156	(2,288,245)
	County and ESU sources					
2110	Fines and licenses	30,000	30,000		30,546	546
2210	ESU receipts				500	500
	Total county and ESU sources	30,000	30,000	- 0 -	31,046	1,046
	State sources					
3110	State aid	909,768	909,768		909,768	
3120	Special education programs (school age)	600,000	600,000		710,228	110,228
3125	Special education transportation (school age)	15,000	15,000		28,220	13,220
3130	Homestead exemption				145,643	145,643

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, 2026

		Budgeted Amounts				Variance
		Original	Final	Variance Between Original and Final Budget	2026 Actual	with Final Budget Positive (Negative)
RECEIPTS (Continued)						
	State sources (Continued)					
3131	Property tax credit				2,272,112	2,272,112
3180	Pro-rate motor vehicle	10,000	10,000		18,075	8,075
3400	State apportionment	65,000	65,000		102,313	37,313
3535	Payments for high ability learners	2,000	2,000		3,801	1,801
3551	Career education				7,500	7,500
3599	School safety/security grant	5,000	5,000			(5,000)
	Total state sources	1,606,768	1,606,768	- 0 -	4,197,660	2,590,892
	Federal sources					
4309	Head start	25,000	25,000			(25,000)
4310	REAP	20,000	20,000			(20,000)
4505	Title I, Part A: ESSA improving basic programs operated by local state agencies	75,000	75,000		36,768	(38,232)
4509	Title II, Part A: ESSA supporting effective instruction					
4516	IDEA preschool (619) base/IDEA enrollment/poverty (619) allocation				805	805
4518	IDEA Part B (611) base and enrollment poverty allocation	180,000	180,000		69,827	(110,173)
4521	IDEA Part B, proportionate share				3,392	3,392
4525	Federal Vocational and Applied Technology Education (Carl Perkins)	1,000	1,000			(1,000)
4708	Medicaid in Public Schools (MIPS)	20,000	20,000		30,145	10,145

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, 2026

		Budgeted Amounts				Variance
		Original	Final	Variance Between Original and Final Budget	2026 Actual	with Final Budget Positive (Negative)
RECEIPTS (Continued)						
	Federal sources (Continued)					
4998	Elementary and Secondary School Emergency Relief (ARP ESSER III)	5,000	5,000			(5,000)
	Total federal sources	326,000	326,000	- 0 -	140,937	(185,063)
	Nonrevenue receipts					
5200	Transfers				3,715	3,715
5690	Other nonrevenue receipts					
	Total nonrevenue receipts			- 0 -	3,715	3,715
	Total receipts	8,660,169	8,660,169	- 0 -	8,782,514	122,345
TOTAL FUNDS AVAILABLE					13,086,850	
DISBURSEMENTS						
1100	Regular instruction	4,681,789	4,681,789		4,090,528	591,261
1200	Special education	900,000	900,000		653,096	246,904
	Support services					
2100	Pupils	750,000	750,000		493,349	256,651
2200	Staff	600,000	600,000		563,968	36,032
2300	General administration	355,000	355,000		242,141	112,859
2410	Office of the Principal	700,000	700,000		713,216	(13,216)
2500	Fiscal services	185,000	185,000		102,439	82,561
2600	Operation and maintenance of plant	1,205,000	1,205,000		860,681	344,319

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, 2026

	Budgeted Amounts				
	Original	Final	Variance Between Original and Final Budget	2026 Actual	Variance with Final Budget Positive (Negative)
DISBURSEMENTS (Continued)					
2700 Pupil transportation	350,000	350,000		412,637	(62,637)
3300 Community service programs	35,000	35,000		11,894	23,106
3500 State categorical programs	210,000	210,000		6,696	203,304
4000 Facilities acquisition and construction				10,437	(10,437)
6000 Federal programs	510,000	510,000		284,444	225,556
8000 Transfers outgoing	200,000	200,000		87,129	112,871
Total disbursements	10,681,789	10,681,789	- 0 -	8,532,655	2,149,134
FUND BALANCE, end of year				4,554,198	
ANALYSIS OF FUND BALANCE					
Cash in bank					
Checking account				2,365,948	
Certificate of deposit				1,115,981	
				3,481,929	
County treasurers				1,072,269	
TOTAL FUND BALANCE				4,554,198	

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, 2026

	Budgeted Amounts			2026 Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Variance Between Original and Final Budget		
FUND BALANCE, beginning of year				312,405	
RECEIPTS					
Interest	1,000	1,000		2,979	1,979
Transfer from other funds	250,000	250,000		255,927	5,927
Total receipts	251,000	251,000	- 0 -	258,906	7,906
TOTAL FUNDS AVAILABLE				571,311	
DISBURSEMENTS					
Transfers				8,680	(8,680)
Capital outlay	557,196	557,196		98,445	458,751
Total disbursements	557,196	557,196	- 0 -	107,125	450,071
FUND BALANCE, end of year				464,186	
ANALYSIS OF FUND BALANCE					
Cash in bank					
Checking account				464,186	

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, 2026

	Budgeted Amounts				Variance
	Original	Final	Variance Between Original and Final Budget	2026 Actual	with Final Budget Positive (Negative)
FUND BALANCE, beginning of year				15,622	
RECEIPTS			- 0 -		
TOTAL FUNDS AVAILABLE				15,622	
DISBURSEMENTS					
Employee benefit	14,122	14,122	- 0 -		14,122
FUND BALANCE, end of year				15,622	
ANALYSIS OF FUND BALANCE					
Cash in bank					
Checking account				15,622	

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, 2026

	Budgeted Amounts				Variance
	Original	Final	Variance Between Original and Final Budget	2026 Actual	with Final Budget Positive (Negative)
FUND BALANCE, beginning of year				92,567	
RECEIPTS					
Interest	2,000	2,000		526	(1,474)
Lunch sales	130,000	130,000		111,406	(18,594)
State sources	3,000	3,000		1,287	(1,713)
Federal sources	140,000	140,000		117,776	(22,224)
Other				19,593	19,593
Total receipts	275,000	275,000	- 0 -	250,588	(24,412)
TOTAL FUNDS AVAILABLE				343,155	
DISBURSEMENTS					
Salaries				164	(164)
Purchased services				269,326	(269,326)
Supplies	414,315	414,315		2,152	412,163
Capital outlay				3,200	(3,200)
Other				1,456	(1,456)
Total disbursements	414,315	414,315	- 0 -	276,298	138,017
FUND BALANCE, end of year				66,858	
ANALYSIS OF FUND BALANCE					
Cash in bank					
Checking account				66,858	

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, 2026

	Budgeted Amounts				Variance
	Original	Final	Variance Between Original and Final Budget	2026 Actual	with Final Budget Positive (Negative)
FUND BALANCE, beginning of year				841,517	
RECEIPTS					
Local sources					
Taxes	253,519	253,519		170,194	(83,325)
Interest	5,800	5,800		10,758	4,958
Other local receipts	550	550			(550)
Total local sources	259,869	259,869	- 0 -	180,952	(78,917)
State sources					
Homestead exemption	800	800		5,860	5,060
Property tax credit				91,297	91,297
Pro-rate motor vehicle				796	796
Total state sources	800	800	- 0 -	97,953	97,153
Total receipts	260,669	260,669	- 0 -	278,905	18,236
TOTAL FUNDS AVAILABLE				1,120,422	
DISBURSEMENTS					
Purchased services				99,595	(99,595)
Supplies	1,062,222	1,062,222		1,981	1,060,241
Capital outlay				25,229	(25,229)
Total disbursements	1,062,222	1,062,222	- 0 -	126,805	935,417
FUND BALANCE, end of year				993,617	
ANALYSIS OF FUND BALANCE					
Cash in bank					
Checking account				951,427	
County treasurers				42,190	
TOTAL FUND BALANCE				993,617	

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, 2026

	Budgeted Amounts				
	Original	Final	Variance Between Original and Final Budget	2026 Actual	Variance with Final Budget Positive (Negative)
FUND BALANCE, beginning of year				2,572	
RECEIPTS			- 0 -		
TOTAL FUNDS AVAILABLE				2,572	
DISBURSEMENTS					
Transfers			- 0 -	2,572	(2,572)
FUND BALANCE, end of year					
ANALYSIS OF FUND BALANCE					
Cash in bank					
Checking account					

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, 2026

	Budgeted Amounts			2026 Actual	Variance with Final Budget Positive (Negative)
	Original	Final	Variance Between Original and Final Budget		
FUND BALANCE, beginning of year				120,928	
RECEIPTS					
Local receipts					
Interest	3,000	3,000		1,622	(1,378)
Activities receipts	460,000	460,000		416,866	(43,134)
General Fund support	45,000	45,000		95,809	50,809
Total receipts	508,000	508,000	- 0 -	514,297	6,297
TOTAL FUNDS AVAILABLE				635,225	
DISBURSEMENTS					
Support services - pupils					
Other disbursements	760,999	760,999		438,018	322,981
Transfers out				1,143	(1,143)
Total disbursements	760,999	760,999	- 0 -	439,161	321,838
FUND BALANCE, end of year				196,064	
ANALYSIS OF FUND BALANCE					
Cash in bank					
Checking account				122,796	
Certificate of deposit				73,268	
				196,064	

See accompanying notes to budgetary schedules.

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
YEAR ENDED AUGUST 31, 2026

	Balance 9/1/25	Receipts	Transfers	Disbursements	Balance 8/31/26
Activities	(5,866)	206,614		196,031	4,717
Spirit Squad	(2,867)	13,699		12,144	(1,312)
Football	5,117	9,003		6,952	7,168
Girls' Basketball	5,608	10,154		11,926	3,836
Boys' Basketball	4,176	6,930		2,771	8,336
Volleyball	330	1,646		1,724	252
Cross Country/Track	1,440	1,090		1,719	811
Golf	(148)	1,972		1,758	67
Wrestling	1,130	1,466		2,219	377
Girls' Softball	11,877	3,872		9,643	6,106
Boys' Baseball	804				804
Girls Wrestling	170	2,218		2,737	(349)
Class of 2025	1,281	(1,281)			
Class of 2026	2,915	751		3,666	
Class of 2027	500	1,587			2,087
Class of 2028	160	630			790
Class of 2029	295	540			835
Class of 2030	177	380			557
Class of 2031	118				118
Accelerated Reader	266	372		221	416
Art	212				212
Bookfair	1,010	753		432	1,331
Dunlap Grants	(62,921)	74,490		31,484	(19,914)
Greenhouse	10,065	4,149		4,780	9,434
Courtesy Fund	740			564	176
Band	5,004	14,292		8,201	11,094
Preschool	(4,225)				(4,225)
Revolving Fund	1,586	5,772		5,570	1,788
Shop	3,251	297			3,548
General Concessions	5,077	51,156		46,683	9,550
Woods	1,470	451		987	934
Helping Hands	1,641	887			2,528
Faculty Fund	(251)	301		23	27
Elementary Courtesy	79	600		148	531
Spanish Club	41				41
Robotics	(263)	2,340		4,547	(2,469)
Strength and Conditioning	1,084	1,116		1,456	744

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
YEAR ENDED AUGUST 31, 2026

	Balance 9/1/25	Receipts	Transfers	Disbursements	Balance 8/31/26
Centura Wellness	2,710				2,710
Library	1,000				1,000
Elementary Playground	2,694				2,694
Backpack Program	17,863	2,897		2,579	18,182
Prom Committee	1,314	3,386		2,116	2,584
FFA	24,852	44,625		44,120	25,357
Yearbook	(1,878)	505		2,392	(3,765)
Alumni	24	(24)			
CBI	4,820				4,820
Speech	939	1,723		1,087	1,574
Drama	3,605	3,541		2,679	4,467
Elementary Student Council	689	538		959	268
FBLA	720	14,978		15,290	408
Media Class	1,757				1,757
FFA Scholarships	4,444			150	4,294
Mixed Chorus	2,847	4,754		1,211	6,390
National Honor Society	123	6,541		6,349	316
Student Council	3,231	2,972		1,843	4,360
Technology	17,553	7,995			25,548
Interest	30,936	1,471			32,407
Money Market	636	151			786
24/7 Student Insurance	8,964				8,964
TOTAL ACTIVITIES FUND	120,928	514,297		439,161	196,064

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.

Over Budget

The Student Fee Fund shows total disbursements in excess of total budgeted disbursements in the amount of $2,572.

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	401,643
Receipts over disbursements - budgetary basis	
General Fund	249,862
Depreciation Fund	151,781
	401,643

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

NOTE 2. SIGNIFICANT VARIANCES IN FINAL BUDGET VERSUS ACTUAL FOR MAJOR FUNDS

	General Fund Positive (Negative)	Depreciation Fund Positive (Negative)
Budgetary Receipts		
Property tax revenue is less than budgeted as the State provides property tax relief to certain taxpayers for the property tax credit and homestead exemption.		
Property taxes	(2,305,387)	
Property tax credit	2,272,112	
Homestead exemption	145,643	
Special education program receipts is more than budgeted due to an unanticipated increase in those payments.	123,448	
Budgetary Disbursements		
Instructional costs were less than budgeted due to the District not requiring the amount of professional services as expected.	591,261	
Special education expenditures were less than budgeteddue to the District not requiring the amount of professional services as expected.	246,904	
Support Services		
Pupils were less than budgeted due to expected expenditures not being required.	256,651	
Operations of buildings costs were less than budgeted due to repairs and supplies needs less than anticipated.	344,319	

NOTE 2. SIGNIFICANT VARIANCES IN FINAL BUDGET VERSUS ACTUAL FOR MAJOR FUNDS (Continued)

	General Fund Positive (Negative)	Depreciation Fund Positive (Negative)
State and federal programs were less than budgeted due to planned expenditures not coming to fruition.	428,860	
Budgetary regulations allow the entire available balance of certain funds to be budgeted causing budgeted amounts to be in excess of actual costs.		458,751

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, 2026, 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 12, 2026.

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 2026-001, 2026-002, and 2026-003, 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 F. Cole + Company, LLP

Ord, Nebraska
October 12, 2026

CENTURA PUBLIC SCHOOLS DISTRICT NO. 100
CAIRO, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2026

2026-001 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.

2026-002 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, 2026

2026-002 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.

2026-003 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.

2026-003 INSUFFICIENT DEPOSIT SECURITY (Continued)

Condition and Context

At August 31, 2026, the District had deposits in one financial institution that were under collateralized by FDIC insurance or pledged securities of the financial institution. The amount under collateralized was $180,127 at August 31, 2026.

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, 2026

2025-001 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 2026-001, and is considered to be a significant deficiency for the year ended August 31, 2026.

2025-002 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 2026-002, and is considered to be a significant deficiency for the year ended August 31, 2026.

2025-003 INSUFFICIENT DEPOSIT SECURITY

There were no changes in the insufficient deposit security. See current year finding 2026-003.

9.3. Annual ALICAP walk-through report review

2026-2027 SUMMARY REPORT
CARL DIETZ, LOSS CONTROL CONSULTANT
CENTURA PUBLIC SCHOOLS

Inspection date: October 26, 2026
Key persons met with: -Superintendent Kaela Heneger Andrew Pederson.
'Experience Modifier' Rates: 2026-1.15; 2025-1.24.

NOTES FROM ADMINISTRATIVE INTERVIEW

I. **CYBER SECURITY:** The District is currently **Qualified**. .
   A. **Questions/Concerns reach out to Daniel Shonka** at **daniel.shonka@prmne.com (402) 957-4150.**
   B. Homeland Security offers Cyber screenings, vulnerability assessments, and penetration testing for Schools, FOR FREE. Contact Nic Brand at **Nicholas.brand@cisa.dhs.gov**
   C. More information can be found at: www.cybridgepro.com

II. **SAFETY COMMITTEES:**
   A. **Nebraska Department of Education Rule 10**: These requirements include that the school district has a safety committee composed of representatives of the faculty, parents, and community. The committee meets at least once a year and keeps accurate documentation of the meeting(s). The school district shall bring in an outside person to conduct an annual safety review and write a report and submit the written report to the superintendent.
   B. **Nebraska law 48-443 (from LB-757 1993).** The school district is an employer, and as such, all state and federal worker safety laws apply to your school district. The law requires that you have a safety committee that meets quarterly and documents these meetings (keep the records for at least three years).

III. **ASBESTOS HAZARD EMERGENCY RESPONSE ACT (AHERA) Unsure- This will be checked.**
   A. Conduct a Three-Year inspection, maintain an update management plan onsite, notify parents and staff annually of the management plan, designate a contact person, train custodial staff in asbestos awareness and ensure all inspections and abatement are handled by licensed professionals.

IV. **SEXUAL HARASSMENT/ABUSE/TITLE IX: Complete**
   A. DATING VIOLENCE: Nebraska Education Law 79-2,141 (3) "To ensure notice of a school district's dating violence policy, the policy shall be published in any school district handbook, manual, or similar publication that sets forth the comprehensive rules." (4) "Each school district shall provide dating violence training to staff deemed appropriate by a school district's administration." 79-2, 141 "Each school district shall incorporate dating violence education that is age-appropriate into the school program. Dating violence education shall include, but not be limited to, defining dating violence, recognizing dating violence warning signs, and identifying characteristics of healthy dating relationships."

B. **Title IX Guidelines**-August 2020: **Under Title IX, a school district is deemed to be on notice of sexual harassment when any employee of a school in that district is aware of the sexual harassment. Once any employee of the school is aware that sexual harassment has occurred, the school must respond promptly and in a manner that is not deliberately indifferent. And while schools may notify law enforcement or some other local or State entity mandated to receive reports of suspected sexual abuse, a recipient must still independently investigate these incidents consistent with Title IX's requirements. Referral to law enforcement or other investigative entities alone is not sufficient to meet the school's obligations under Title IX. Complete**
    1. Coordinator, Investigator, Decision Maker;
    2. Make sure your Title IX policy is updated.

V. **Concussion Protocol**: **Complete**

VI. **Suicide Prevention: Complete** Suicide Hotline # *988*.
    A. Below is the link for "Safe-2-Help" and Suicide Hotline posters.
        1. https://www.education.ne.gov/wp-content/uploads/2023/05/Safe2Help-988-911-Poster.pdf

VII. **Job Descriptions** are complete and they include lifting requirements..

VIII. **MSDS**-The Safety Data Sheets are available.

IX. **Accident Reports**-

X. **Drills**-**Complete**
    A. Tornado (Twice per year)
    B. Lock-Down,
    C. Fire (within the first two weeks of school). records are maintained.
    D. Evacuation and unification drills-
    E. Bus evacuation (twice during year)

XI. **Seizure training-Complete**
    A. Anaphylaxis -- Statute, 79-3204 --Beginning with school year 2022-23, in addition to any other professional development and collegial planning activities for certificated school employees, each certificated school employee shall participate in a minimum of one hour of self-study review of seizure disorder materials at least once in every two school years.
    B. Asthma-Anaphylaxis -- Statute, 79-3203 -- Each school shall have at least one school employee at each school who has met the training requirements necessary to administer or assist with the self-administration of seizure rescue medication or medication prescribed to treat seizure disorder symptoms as approved. The emergency response team has also been trained in this as well as the school nurse

XII. **Other training Complete**
    A. AED training, CPR, First Aid all
    B. NDE Emergency Operating Procedures (EOP).
    C. **Safe Schools**- **620** trainings during 2025-26

INTERIOR WALK THROUGH SUMMARY

I. **Front Entry-secured entry. Needs updated. It is highly recommended that districts have a secure entry system that requires all visitors to enter into an**

office space prior to entry into the building. The high school and elementary entrances both have locked doors, but once entry is allowed the visitor has access to the entire building. Office staff are directed to meet the visitor by the front door, but this is not always possible. This is a major safety concern.

A. School has a 'controlled entry' with a secure vestibule **NO**
B. School has surveillance cameras & recording equipment

II. **Exterior Exits: ******* doors *** do not shut and latch properly. These ***** doors should be replaced as soon as possible to help secure ********.**

A. Daily checks are made by facility staff to make sure all stairways, doors, and other exits are in proper condition.

III. **Office area**

A. Electrical cords are covered or secured to prevent a tripping hazard.
B. File cabinets, shelves, partitions properly secured and free of loose items.
C. Safety equipment is readily available.

IV. **Hallways/Stairways/Exits. The sunken pods in the building are a definite safety concern. The brick around the sunken pods might keep people from entering the hole, but the 12 inch high brick also creates a trip hazard. The exit by door number ** is partially blocked with a table.**

A. Hallways have 6' wide unobstructed pathways**. NO**
B. Handrails are in good condition
C. Steps are covered with a non-slip coating or tread to prevent slips

V. **Lights**

A. All exit lights and emergency lights are in working order 2nd power source
B. Emergency exit lights tested twice per year. **There are definite dark areas in the building, especially when the hallway lights are turned off.**

VI. Make sure all staff members know where the main water shut-off, electrical shut-off and gas shut-off valves are located.

VII. Outside exit doors are numbered (matched interior)

VIII. **Fire Extinguishers:**

A. Fire alarm system/fire extinguishers are inspected annually
B. Fire extinguishers are inspected monthly in-house

IX. **<u>CLASSROOMS-General:</u> 1. The afterschool classroom area is not handicapped accessible. 2. The junior high locker room doors and exits are partially blocked making it difficult for anyone to exit the locker room safely.**

A. Classroom doors are shut and locked when occupied..
B. Door windows have a blind that can be pulled down during lockdowns. Windows in classroom doors should be uncovered. **NO. Doors have no windows and classrooms ********* from the inside of the classroom.**
C. Emergency exit signs are posted in classrooms.
D. Classrooms are clean and free from obstructions or trip hazards.(4' wide exit). Classrooms are organized with sufficient walkways and access throughout the room.
E. Child prepared artwork does not exceed 20 percent of the wall area.

1. LSC 101 Ch.15. Child artwork and teaching materials should not exceed 20 percent of the wall area and is attached directly to the walls. If the building is fully sprinkled, the minimum standard is 50%.

F. Windows in classroom doors should be uncovered.
G. Rooms larger than 1,000 SF have two exits with lighted exit signs.
H. Classrooms are clearly marked with numbers
I. Teachers can lock classrooms from inside the classroom.
J. Electrical cords are not tripping hazards.
K. GFI outlets located within 6' of sinks
L. Storage is 24" below the ceiling in buildings without fire sprinklers or 18" below the ceiling in buildings with fire sprinklers.

X. Art Room: The kiln is in a separate locked room and it is properly vented.

XI. Science:

A. Flammables and corrosive liquids are locked in a separate room in properly labeled cabinets.
B. There is an emergency gas shut off valve and it is properly labeled.
C. Safety goggles, an eye wash station and a fire blanket are all available.

XII. Industrial Arts: The metals shop area is a little cluttered. The west exit door is partially blocked with equipment making it difficult to exit. Door ** does not shut properly. This door should be replaced.

A. Power equipment is properly grounded.
B. Manufactured guards are in place.
C. Fire exit and route signs highly visible?
D. There are clear pathways between machinery, electrical panels and to the exit doors and there is adequate space available to safely operate equipment.
E. The shop is adequately ventilated.
F. Items are stored so as not to present a tripping hazard.
G. Cords and cables are arranged so as not to present a tripping hazard.
H. Emergency shut-offs are clearly visible and readily accessible.
I. Floor areas are kept clear of tripping hazards.
J. The dust collector system is operating well and maintained on a regular basis.
K. All machinery securely fastened to the floor or work bench.
L. Oil based paints and stains are kept in a flammable cabinet.
M. Fire extinguishers accessible, mounted properly, and inspection tagged.
N. Compressed gas cylinders are secure.
O. Personal Protective Equipment (PPE), goggles and aprons etc. are available?

XIII. Gymnasium:

A. Bleachers in good condition and provided with guardrails.
B. Lights are protected from glass breakage.
C. There are mats behind the basketball goals and in other potential hazard areas.
D. Movable backboards have safety straps and they are regularly inspected.

XIV. FCS room:

A. Fire extinguishers are accessible, mounted properly, and inspected.
B. Gas shut-off valves are easily accessible.
C. GFCI breakers are properly installed.

XV. TornadoShelter- The tornado shelter is clearly marked.

XVI. Food Preparation Facility- A sign identifying the gas shut off valve is needed.

A. The auto hood suppression systems inspected and certified by an outside firm on a regular basis?
B. Floors have non-skid surfaces or rubber matting
C. Heavy items stored on lower shelves in storage areas
D. A ladder or step stool available for upper shelved items
E. A Type K fire extinguisher is available in the kitchen area, wall mounted and at least one near the exit.
F. A gas line shut-off valve is readily accessible near each appliance. **In Nebraska, public school kitchen gas shutoff valves must adhere to the International Fuel Gas Code (IFGC) and NFPA 54 standards, The Rule:**
    1. **Placement & Access:** This valve must be located in a **prominent, readily accessible position**, typically near a primary egress/exit door of the kitchen or food technology area. It must be placed where staff can operate it quickly without needing tools, keys, or climbing over hot cooking lines. **(individual appliance shutoffs should be within 6 feet of the unit).**
    2. **Signage:** It must be clearly designated with highly visible, approved signage reading "**EMERGENCY GAS SHUT-OFF**" along with explicit directions on how to close.

XVII. Boiler room: Did not inspect during this visit.

A. The room is clean and orderly and not used for storage.
B. Electrical panels and breaker boxes clear of obstructions
C. The doors shut and locked when not in use
D. A fire extinguisher is kept in the furnace/boiler room.
E. Emergency shut-off switches located by exits, accessible and labeled.
F. The boiler inspection certificate is current and prominently displayed. **The boiler was not inspected during this visit.**

XVIII. **Restrooms** – **OK** – ADA compliant.

EXTERIOR WALK THROUGH SUMMARY exterior door number ** does not ** properly

I. **General**
A. Roof drains do not drain over sidewalks
B. The outside stairs and exit doors are clear of ice and snow (seasonal)
C. Signs located in safe positions (not hanging over sidewalks)

II. **Parking lot and bus loading zone(s) The parking lot has a lot of cracks and holes which are trip hazards.**
A. The parking lot appears to be well lit.
B. Crosswalks around the building are well marked. The crosswalk south of the high school needs to be repainted
C. The bus loading zone is clearly marked and adults monitor this area
D. All exterior entrances are labeled or numbered.

III. **PLAYGROUND: OK**
A. The U.S.Consumer Product Safety Commission Handbook for Public Playground Safety requires 6” of rubber mulch or 9” of wood chips or pea gravel under the Fall Area.

B. Wood should be either naturally rot- and insect-resistant (e.g., cedar or redwood) or should be treated to avoid such deterioration.
C. Regular monthly inspection of the playground equipment is recommended.

IV. **Athletic Fields**
A. Light poles are in good condition
B. Bleacher seating is inspected, broken wood boards are replaced, handrails are available
C. Sprinkler heads on the football field are not a hazard.

V. Bus Barn-fire extinguisher, first aid kit, Transportation book

TRANSPORTATION FLEET Seatbelt cutting devices are needed in the vehicles

1. RULE 92 005.41A2 Each bus shall be equipped with a durable webbing cutter (belt cutter) having a full width handgrip and a protected, replaceable or non-corrodible blade. The belt cutter shall be mounted in a location accessible to the seated driver in an easily detachable manner. Seat belt cutting devices are attached to the keys of each vehicle.
2. The vehicles were equipped with first aid kits, body fluid clean-up kits, fire extinguishers and emergency markers..

Contact Reminders (below information is also included on the ALICAP website)
Sexual Harassment - Sarah Loftus 402-963-2861
Ransomware Contact - Shari Shonka 402-884-3751 extension 1
Workmen's Compensation - Jennifer Cheever 402-963-2804 OR
Mandy Rady 402.963.2843 OR Todd Jones 402-963-2852
Auto, Property, Liability - Sarah Loftus 402-963-2861
Facility Claims - Maurice Anderson at 402-955-9903
Nurse 24/7 Hotline for Workers' Compensation Injuries- 855-364-9865
Any Questions - Megan Boldt 402-423-4951

REQUIRED TRAINING/DRILLS FOR PUBLIC SCHOOLS-Checklist

Regulations for Public Schools			
PROGRAM	**STATUTE or RULE**	**REQUIRED TRAINING/DRILLS**	**Date**
Alcohol/Drug Abuse	79-712	79-712 Required for Students	
Asbestos management plan		Federal law	
Asthma-Anaphylaxis	79-224 (79-639)	Each school shall have at least one school employee at each school who has met the training requirements necessary to administer or assist with the self-administration of seizure rescue medication or medication prescribed to treat seizure disorder symptoms.	
Asthma-Anaphylaxis New 2022	79-3203-3204	Each certificated school employee shall participate in a minimum of one hour of self-study review of seizure disorder materials at least once in every two years.	
Bloodborne Pathogen Exposure Prevention	OSHA	Highly recommended, not required;	
Bullying Prevention/ Education	79-2,137	Policy is required	
Child Abuse Reporting	79-2, 157 and 28-711	District policy and procedures for mandatory reporting is REQUIRED	
Concussion Protocol	71-9104	Protocol and practice for *Removal from Play, Return to Plan, Return-to-Learn*;	
CPR		Training for coaches is required. AED training is required if used in the district.	
Dating Violence	79-2, 139. Also Rule 10 section 011	Published policy in School District Handbook or similar manual/publication; training is for staff that are deemed appropriate by a school district's administration	
Drug-free workplace	41 USC Section 702	Federal law, signed copy of notice of policy from every employee	
EOP – Emergency Operation Plans	79-2, 141 (Rule 10 Safety)	The school district must have a plan, committee, and annual review and site visit.	
Evacuation/Fire Drills	81-527	10 Drills – once a month and one additional drill the first 30 days of school	
Firearms in School	79-263	Policy is required, training is required.	
First Aid		Training is required for coaches	
Heat Related Issues		Training is required for Coaches and Extra-Duty Sponsors	
Harassment/ discrimination/Title IX	79-2,137	Policy must be posted on the website; training is required for Title IX personnel	

Rule 10 Safety and Security Committee and Annual Audit	Rule 10	Each school system shall have a school safety/security committee which includes representatives of faculty, parents, and the community. The committee meets at least annually to prepare and/or review safety/security plans and procedures. The school system's safety and security plan is reviewed annually by one or more persons not on the local school system safety committee and not an employee of the school system. This review will include a visit to school buildings to analyze plans and procedures, and provide recommendations.	
School safety and security reporting system	LB 322; State Statute to amend 79-2,144	School Safety and Security Plan" for 79-2. Must provide training for members of any threat assessment team serving a public or nonpublic school	
Sexual Harassment	79-879	Policy required	
Sexual Misconduct	79-866	Policy required	
Shelter/Tornado drills	79-2, 144	Two Drills required; once during the first two weeks of school and once in March	
Suicide Awareness and Prevention Training	79-2, 144-146 ; see also 79-538	At least one hour of training per year for school personnel	
Transportation Guidelines	79-609 Federal Highway Safety Act	Two bus evacuation drills (one during the first month of school and one in January) for each pupil who is transported in a school vehicle. Each bus shall be equipped with a belt cutter. All vehicles should be equipped with first aid kits, body fluid clean-up kits, fire extinguishers and emergency markers.	
Use of Personal Protective Equipment	OSHA	Training is required	
Workplace Safety Committee/Labor Committee	48-443	The school district is an employer and all state and federal worker safety laws apply. The law requires that you have a 'Labor Committee' that meets quarterly. The committee includes representatives from all work departments. The focus of the committee is on the day-to-day safety of the students and staff. Document each meeting and keep the records for at least three years.	

DISCLAIMER

Because it is solely your responsibility to make safety and health inspections and take whatever actions may be necessary to prevent losses, enforce safety procedures, detect and eliminate hazardous conditions and comply with any federal, state or local law, annual NDE Rule 10 review or any other rule or regulation concerning safety or health, we must advise you that by conduction of surveys and issuing recommendations or reports, ALICAP does not undertake to render services or assume a duty to you or for your benefit or to any third person or for that person's benefit. ALICAP's surveys, recommendations and reports are made solely for the purpose of aiding us in reducing our losses and are not intended to detect or point out all the hazardous conditions on your property or in your operations. There may be hazardous conditions on your property or in your operations which have not been either detected or pointed out to you. You must not rely solely on ALICAP's surveys, recommendations or reports to discover any hazardous conditions as it is your responsibility to do so.

Carl Dietz, NASB, ALICAP

9.4. Superintendent evaluation and contract timeline update
10. Advanced Planning:
    - November 10, 2026 Work Session 7:30pm
    - November 18-20, 2026 State Board of Education Conference
    - December 14, 2026 Committee of the Whole (?)
    - December 14, 2026 Regular Board Meeting
11. Meeting Adjournment.