

Centura Board of Education Regular Meeting
Monday, September 11, 2023 6:30 PM
Centura Board Room
P.O. Box 430
Cairo, NE 68824

Agenda

1. Call the meeting to order
2. Pledge of Allegiance and Recognition of Nebraska Open Meetings Act
3. Roll call - excuse/not excuse board members who are absent
4. Recognition of visitors and public comment
5. Approval of Consent Agenda
 - 5.1. Minutes from previous month's meeting(s)
 - 5.2. General Fund Claims - \$734,086.39 (Payables: \$188,833.45, Payroll \$545,252.94)
 - 5.3. Building Fund Claims - \$2,618.34 Payables
 - 5.4. Financial Reports as presented
6. Discuss and consider approving an increase to the school district's property tax request authority by up to an additional seven percent above the base growth percentage.
7. Discuss and approve Monday, September 18th for the Budget Hearing and Tax Request Hearing.
8. Discuss and approve Monday, September 18th for Special Board Meeting to approve budget.
9. School Board Policy
 - 9.1. Discuss, revise, and consider approval for Option Enrollment Policy 5004.
 - 9.2. Discuss and consider approval for Appendix 1: Capacity Limits to Option Enrollment Policy 5004.
10. Discuss and consider approval for the purchase of a new school bus.
11. Approve a motion to go into closed session in order to discuss Caitlyn Caron's resignation.
 - 11.1. Approval of Caitlyn Caron's resignation.
12. Board Reports
 - 12.1. Transportation Committee
 - 12.2. Policy Committee
 - 12.3. Dates for Next Board Committee Meetings
13. Reports
 - 13.1. Elementary Principal report
 - 13.2. Secondary Principal report
 - 13.3. Superintendent report
14. Discussion items
15. Next Meeting date and time
16. Adjournment

AGENDA

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

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

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

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

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

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

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

Approved: August 9, 2010 Reviewed _____ Revised: April 12, 2021

**Centura Board of Education Regular Meeting Minutes
District #47-0100 – Howard County Nebraska
Monday, August 14, 2023 6:30 PM
Centura High School; Cairo, NE**

Attendance Taken at 6:30 PM. Absent: Teresa Grabowski, Present: Justin Caspersen, Sandra Davis, Will Kemptar, Garrod Luhn, Louise Mohanna. Attendance Update Taken at 6:40 PM. Present: Teresa Grabowski.

1. Call the meeting to order

Notice of the meeting was given in advance thereof, according to law, by proper publication, a designated method for giving notice to the School District, a copy of the proof of publications being attached to these minutes. Notice of this meeting was given in advance to all members of the Board of Education. Availability of the agenda was communicated in this meeting. All proceeds of the Board of Education were taken while the convened meeting was open to the attendance of the public. President Kemptar called the meeting to order at 6:30 PM.

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

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

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

Motion to excuse Teresa Grabowski from regular meeting. Passed with a motion by Garrod Luhn and a second by Sandra Davis.

Teresa Grabowski: Absent, Justin Caspersen: Yea, Sandra Davis: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea
Yea: 5, Nay: 0, Absent: 1

4. Recognition of visitors and public comment

5. Approval of Consent Agenda

Motion to approve consent agenda as presented excluding the Hackel Construction Payment. Passed with a motion by Justin Caspersen and a second by Sandra Davis.

Teresa Grabowski: Absent, Justin Caspersen: Yea, Sandra Davis: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea
Yea: 5, Nay: 0, Absent: 1

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

5.2. General Fund Claims - \$581,865.04 (\$486,231.79 Payroll \$95,633.25 Payables)

AKRS Equipment 11,756.69, Amazon Capital Services 765.31, Armbruster Electric 1,695.12, AS Central Services 238.13, Aurora Coop 962.50, Black Hills Energy 707.10, Blacktop Chiropractic 70.00, Blick Art Materials 27.71, Central Nebraska Community Action Partnership, Inc 1,544.45, Centurylink 393.03, Committee For Children 2,329.00, Computer Hardware 1,995.00, Eakes Office Solutions 1,780.31, Ecolab 113.10, ESU #10 280.00, ExploreLearning 2,965.50, FLINN SCIENTIFIC, INC 485.00, GOTTLOB ASPHALT, LLC 1,500.00, Grone's Outdoor Power 236.06, Gumdrop Books 3,559.34, Gustave A. Larson Company 1,941.69, Hamilton 82.98, Heartland Disposal 600.00, Howard Greely RPPD 8,479.05, Johnny's Lock & Key Shop 37.00, Johnson Controls, Inc. 15,871.26, JourneyEd.com, Inc. 500.00, KSB School Law 904.16, Lee Enterprises 254.80, Menards 2,463.66, MORRIS PLUMBING INC 1,495.53, NE COUNCIL OF SCHOOL ADMIN 200.00, Pathway Insurance 11,337.33, Phonograph-Herald 104.00, PlanbookEdu LLC

399.00, Platte Valley Communications 30.00, Quadient Leasing 282.00, SCHOLASTIC CLASSROOM MAGAZINES 387.67, SCHOLASTIC TEACHING RESOURCES 219.78, SCHOLASTIC UPFRONT MAGAZINE 92.25, Seesaw 2,500.00, Star Autism Support 1,720.00, STRETCH POWERSPORTS LLC 345.89, TCI 6,956.00, Troy's Total Auto Repair 299.94, ULINE, INC. 2,236.89, US Bank 967.46, Village of Cairo 654.55, Wex Bank 502.92, Windstream 21.52, Wrage, Kiley 342.57, Total: 95,633.25

5.3. Building Fund Claims - \$126,585.16

Hackel Construction 103,595.56, TRI-STATE CARPORTS 22,989.60 Total: 126,585.16

5.4. Financial Reports as presented

6. School Board Policy

6.1. Annual policy review/revision: 504.20 Bullying Prevention, 409.02 Certificated Employee Training, Workshops or Conferences, 503.01 Compulsory Attendance.

Motion to approve reviewed policies 504.20, 409.02 & 503.01 as presented. Passed with a motion by Justin Caspersen and a second by Sandra Davis.

Teresa Grabowski: Absent, Justin Caspersen: Yea, Sandra Davis: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea
Yea: 5, Nay: 0, Absent: 1

7. Review and Approve Superintendent Evaluation Tool

Motion to approve Superintendent Evaluation Tool as presented. Passed with a motion by Garrod Luhn and a second by Justin Caspersen.

Teresa Grabowski: Absent, Justin Caspersen: Yea, Sandra Davis: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea
Yea: 5, Nay: 0, Absent: 1

8. Review and Approve Johnson Control Agreement Renewal.

Motion to approve the Johnson Control Agreement Renewal as presented. Passed with a motion by Justin Caspersen and a second by Sandra Davis.

Teresa Grabowski: Absent, Justin Caspersen: Yea, Sandra Davis: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea
Yea: 5, Nay: 0, Absent: 1

9. Review and Approve Consulting Services Agreement with First National Capital Markets.

Motion to approve consulting Services Agreement with First National Capital Market. Passed with a motion by Justin Caspersen and a second by Sandra Davis.

Teresa Grabowski: Absent, Justin Caspersen: Yea, Sandra Davis: Yea, Will Kemptar: Yea, Garrod Luhn: Yea, Louise Mohanna: Yea
Yea: 5, Nay: 0, Absent: 1

10. Review and approve phone system upgrade.

Motion to approve ESI (Heartland Communications) as our phone systems upgrade vendor. Passed with a motion by Sandra Davis and a second by Garrod Luhn.

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

Yea: 6, Nay: 0

11. Review and Approve Graduation Date Saturday May 4th @ 5:00pm

Motion to approve Graduation date as Saturday, May 4th @ 5:00 PM. Passed with a motion by Justin Caspersen and a second by Teresa Grabowski.

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

Yea: 6, Nay: 0

12. Discuss and consider approving the Baseball Proposal for the 2023-2024 School Year.

Motion to approve Baseball proposal for the 23-24 school year as presented. Passed with a motion by Justin Caspersen and a second by Teresa Grabowski.

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

Yea: 6, Nay: 0

13. Discuss and consider approving an increase to the school district's property tax request authority by up to an additional seven percent above the base growth percentage.

14. Set Budget Retreat Date and Time

Date scheduled for August 28th, 2023 at 7:15pm in the Board Room

15. Set a Budget Hearing Date and Time.

A date will be scheduled after the September 11th Board Meeting.

16. Set the date and time for the second August Board Meeting date for the approval of final bills and for the purpose of end of the year transfers for the 2022-2023 Budget Cycle and for holding the annual board budget workshop.

Date scheduled for August 28th, 2023 at 7:00pm in the Board Room

17. Board Reports

17.1. Policy Committee Report

Board members Teresa Grabowski and Sandra Davis presented policy committee updates.

18. Reports

18.1. Elementary Principal report

Janet Brown presented the Elementary Principal's Report.

18.2. Secondary Principal report

Melissa Beberniss presented the Secondary Principal's report.

18.3. Superintendent report

Dr. Ashley Tomjack presented the Superintendent's report.

19. Discussion items

20. Next Meeting date and time

Next Regular Board Meeting: September 11, at 6:30pm

21. Adjournment

Motion to adjourn meeting at 8:40 p.m. Passed with a motion by Justin Caspersen and a second by Sandra Davis.

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

Yea: 6, Nay: 0

**Centura Board of Education Working Meeting Minutes
District #47-0100 – Howard County Nebraska
Monday, August 28, 2023 7:00 PM
Centura High School; Cairo, NE**

Attendance Taken at 7:00 PM. Present: Justin Caspersen, Sandra Davis, Teresa Grabowski, Will Kemptar, Garrod Luhn, Louise Mohanna.

- 1. Call meeting to order 7:00 PM.**
- 2. Pledge of Allegiance**
- 3. Roll Call-Excuse/not excuse board members who are absent**
- 4. Discussion and Action Items**

4.1. Approve End of the Year Bills.

Centura Activity Fund 50,000.00, ESU COORDINATING COUNCIL 3,162.50, HOUGHTON MIFFLIN HARCOURT 6,768.25, Johnson Controls, Inc. 7,301.40, Matheson Tri-Gas 2,546.76, Platte Valley Communications 2,423.00, Protex Central, Inc. 362.00, Reynolds Construction, Inc. 3,600.00, ULINE, INC. 880.28, Fund Number 77,044.19

Motion to approve the End of the Year Bills. Passed with a motion by Justin Caspersen and a second by Sandra Davis.

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

4.2. Approve \$100,000 transfer from the General Fund to the Depreciation Fund.

Plan to transfer \$100,000 earmarked for future transportation and bus needs.

Motion to Approve the \$100,000 Transfer to the Depreciation Fund, earmarked for future bus purchase. Passed with a motion by Justin Caspersen and a second by Teresa Grabowski.

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

Motion to Approve a \$100,000 transfer to the Depreciation Fund, earmarked for bus transportation needs. Passed with a motion by Justin Caspersen and a second by Teresa Grabowski.

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

4.3. Discuss Transportation Needs

Board members and Superintendent Dr. Ashley Tomjack discussed the issues our bus fleet has had in the first week of school. The plan is to have a transportation committee meeting to put together a proposal for a new bus purchase and present it to the board at the September board meeting. Board Member Teresa Grabowski mentioned a bus grant possibility, with more details coming in the next few months.

4.4. Review Turf Tank proposal and consider for approval.

Activities Director Laethion Brown presented a proposal to purchase a Turf Tank, an autonomous robotic field painter. The money has been fundraised to make the purchase today, resulting in no cost to the General Fund this year. Each year in May, the contract will be reviewed and potential funding sources will be considered before signing for the next school year.

Motion to Approve Turf Tank Plus Package, with the option to upgrade to the Pro Package at the Superintendent's discretion, along with a review in May before signing the 24-25 school year contract. Passed with a motion by Teresa Grabowski and a second by Sandra Davis.

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

Yea: 6, Nay: 0

5. Work session/discussion items

5.1. 23-24 Budget Workshop

Board members and Superintendent Dr. Ashley Tomjack discussed the 23-24 school year budget.

6. Adjournment

Motion to adjourn working meeting at 8:28 p.m. Passed with a motion by Sandra Davis and a second by Justin Caspersen.

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

Yea: 6, Nay: 0

Vendor Name	Invoice Number	Description	Amount
Checking Account ID	Fund Number	General Fund	
AKRS Equipment	3576756	Extension Spring	93.15
AKRS Equipment	3601309	Edger & Trimmer	809.98
Total AKRS Equipment			903.13
Amazon Capital Services	16VY-PKMP-LQXP	Motorola Radio Earpiece	45.99
Amazon Capital Services	193D-FRFF-R6PY	bulletin board boarder	18.98
Amazon Capital Services	1DDY-M3V3-GRQ9	Poster Frames	169.99
Amazon Capital Services	1DJL-M9P4-KYFQ	Weighted Vest	78.99
Amazon Capital Services	1FHF-F3LQ-R1JK	Return Whiteboards	(271.92)
Amazon Capital Services	1GPP-K3KT-PP7D	Poster Frames	45.96
Amazon Capital Services	1JFW-WKDL-W6LL	Sub teacher folders, markers, pens	76.91
Amazon Capital Services	1KNJ-JN66-QV96	Return Whiteboards	(271.92)
Amazon Capital Services	1LM3-DFYD-LH94	Sticky Clips	46.97
Amazon Capital Services	1LVF-TR3X-KLDW	Secretary Gel Pens	11.38
Amazon Capital Services	1MXT-GDVJ-CVJD	Wireless Pointers	98.97
Amazon Capital Services	1NXQ-7JW6-HYFN	Supplies - 6th Grade	53.53
Amazon Capital Services	1P9C-JF9X-JF6M	Bulletin Board	310.30
Amazon Capital Services	1PDH-NGR3-LQGK	No Cell Phone Usage Sign	10.95
Amazon Capital Services	1PGP-VXC1-Q4L6	Paper Shredder/Computer Monitor Arms	149.98
Amazon Capital Services	1PRT-MTKH-GWMQ	Power Service Diesel Fuel Supplement	187.74
Amazon Capital Services	1QMV-R1J4-JQPQ	Nebraska Flag	20.79
Amazon Capital Services	1THY-YQC9-XYYC	Legal Hanging Folders - AD Office	34.29
Amazon Capital Services	1V4R-4RT4-QVQW	Return Whiteboards	(271.92)
Amazon Capital Services	1VDD-7GXX-R39T	Return Bulletin Board	(310.30)
Total Amazon Capital Services			235.66
AMERICAN FENCE COMPANY	IN00000924	Fence Materials	778.50
Total AMERICAN FENCE COMPANY			778.50
Apple Financial Services	First Pmt 103634	Apple Computer Equipment	120,000.00
Total Apple Financial Services			120,000.00
Armbruster Electric	230801	Junior High Locker Room/Small Engine	2,168.52
Armbruster Electric	230807	Parking Lot Lights Conduit/Wire Repair	3,436.54
Armbruster Electric	230808	New Shed Electrical Maintenance	1,129.50
Total Armbruster Electric			6,734.56
AS Central Services	1379745-0002	Distance Education Services	238.13
Total AS Central Services			238.13
Aurora Coop	5867825	Bus Fuel	2,468.75
Total Aurora Coop			2,468.75
Baasch & Sons	139062	Gate and Supplies for Playground Equip	215.00
Total Baasch & Sons			215.00
Bierhaus, Sara	2023 Grad Credit	Certified Grad Credit Reimbursement	750.00
Total Bierhaus, Sara			750.00
Black Hills Energy	August 202-0004	Natural Gas	1,222.06
Total Black Hills Energy			1,222.06
Blick Art Materials	1116023	23-24 Art Supplies	99.52

Vendor Name	Invoice Number	Description	Amount
Blick Art Materials	1275525	23-24 Art Supplies	30.90
Total Blick Art Materials			130.42
Centurylink	3084854258-0036	Telephone-Local	255.13
Centurylink	308F180003-0036	Telephone	137.86
Total Centurylink			392.99
Eakes Office Solutions	8779172-0	Soap for Bathrooms	157.26
Eakes Office Solutions	8782887-0	Covers for Badges	75.60
Eakes Office Solutions	INV480267	Services - Copiers/Printers	37.99
Eakes Office Solutions	INV481770	Services - Copiers/Printers	1,494.65
Total Eakes Office Solutions			1,765.50
Ecolab	3197962-0001	Service-Pest Control	113.10
Total Ecolab			113.10
ESU #10	23669	PowerSchool Service/Ecollect Forms	6,509.45
ESU #10	23739-1	New Teacher Workshop & Para Training	240.00
ESU #10	23739-2	New Teacher/ Para Training	240.00
ESU #10	D. Korinek Training	Preschool New Teacher Training	120.00
Total ESU #10			7,109.45
Gustave A. Larson Company	5238694	C-Frame Motor	133.57
Total Gustave A. Larson Company			133.57
Hamilton	10842895-0001	Telephone-local	82.98
Total Hamilton			82.98
Heartland Disposal	188328-0001	Service-garbage disposal	600.00
Total Heartland Disposal			600.00
Home Depot Pro	757178009	Maintenance Supplies	107.58
Home Depot Pro	761288448	Maintenance Supplies	1,028.70
Total Home Depot Pro			1,136.28
HOUGHTON MIFFLIN HARCOURT	955908680	2nd Grade Math Workbook	198.00
Total HOUGHTON MIFFLIN HARCOURT			198.00
Howard Greely RPPD	September -0001	Service-electricity	11,220.38
Total Howard Greely RPPD			11,220.38
Imagine Learning	952356	This is our online Odyssey subscriptions	2,640.00
Total Imagine Learning			2,640.00
Integrated Security Solutions	20231822	Disconnected Suppressant System on Hood	180.00
Total Integrated Security Solutions			180.00
Johnson Controls, Inc.	1-130707582115	Chiller Down	1,039.60
Total Johnson Controls, Inc.			1,039.60
JW Pepper & Sons	365521448	High School Choir Music for Fall Concert	76.78
JW Pepper & Sons	365522179	High School Choir Music for Fall Concert	11.70

Vendor Name	Invoice Number	Description	Amount
JW Pepper & Sons	365524955	High School Choir Music for Fall Concert	42.75
Total JW Pepper & Sons			131.23
KSB School Law	14626-0001	Policy Service Subscription, Training	4,216.66
Total KSB School Law			4,216.66
Lee Enterprises	September -0001	Advertising-Legals	181.20
Total Lee Enterprises			181.20
Lienemann, Megan	2023 Grad Credit	Certified Grad Credit Reimbursement	1,125.00
Total Lienemann, Megan			1,125.00
Menards	68412	Outside Maintenance	373.74
Menards	68759	Maintenance Supplies	295.08
Menards	69241	Maintenance Supplies	197.26
Menards	69347	Maintenance Supplies	12.99
Menards	69588	Maintenance Supplies	149.28
Total Menards			1,028.35
NE ASSOC OF SCHOOL BOARDS	48000	2023-Area Membership Meeting - Tomjack	89.00
NE ASSOC OF SCHOOL BOARDS	48001	2023-Area Membership Meeting - Grabowski	89.00
NE ASSOC OF SCHOOL BOARDS	48159	NAEP Membership Dues - Steph Tomjack	40.00
NE ASSOC OF SCHOOL BOARDS	48475	Area Membership - Will Kempstar	89.00
Total NE ASSOC OF SCHOOL BOARDS			307.00
NE COUNCIL OF SCHOOL ADMIN	78375	Bebes- Student Legal Livestream	100.00
NE COUNCIL OF SCHOOL ADMIN	78376	Tomjack- Student Legal Livestream	100.00
NE COUNCIL OF SCHOOL ADMIN	78377	Brown- Student Legal Livestream	100.00
NE COUNCIL OF SCHOOL ADMIN	A. Tomjack	2023-Labor Relations Conference/Member	240.00
Total NE COUNCIL OF SCHOOL ADMIN			540.00
NE DEPT. OF EDUCATION	157800	Caron Home Visitor's Training	20.00
Total NE DEPT. OF EDUCATION			20.00
Nebraska Science Olympiad	Registration 2023	Registration Fee	200.00
Total Nebraska Science Olympiad			200.00
OneSource	2022136148	Background Check	166.00
Total OneSource			166.00
Pathway Insurance	September -0001	Property Insurance/Work Comp	11,337.33
Total Pathway Insurance			11,337.33
PlanbookEdu LLC	2023-15335	Additional Planbook subscription	19.00
Total PlanbookEdu LLC			19.00
PLANK ROAD PUBLISHING INC.	24-082017	Music K8 subscription	182.45
Total PLANK ROAD PUBLISHING INC.			182.45
Platte Valley Communications	Septembert-0001	Service-Bus repeater	30.00
Total Platte Valley Communications			30.00

Vendor Name	Invoice Number	Description	Amount
Pollock, Leanna	Grad Credit 2023	Certified Grad Credit Reimbursement	750.00
Total Pollock, Leanna			<u>750.00</u>
Robinson, Bev	August 202-0001	SPED Transportation Mileage Reimbursment	801.07
Total Robinson, Bev			<u>801.07</u>
Robinson, Lanny	August 202-0001	SPED Transportation Mileage Reimbursment	1,156.73
Total Robinson, Lanny			<u>1,156.73</u>
ROTH, ASHLYN	2023 Grad Credit	Certified Grad Credit Reimbursement	750.00
Total ROTH, ASHLYN			<u>750.00</u>
S.E. Smith & Sons	663914	Building & Construction	76.17
Total S.E. Smith & Sons			<u>76.17</u>
SSWAN	Leanna Pollock Memb	Leanna Pollock - 23-24 Membership Dues	70.00
Total SSWAN			<u>70.00</u>
Strive, Inc.	4257	Year Hosting & Security Monitoring	795.00
Total Strive, Inc.			<u>795.00</u>
T-Shirt Engineers	95086	Signs for security pad each door	140.00
Total T-Shirt Engineers			<u>140.00</u>
Troy's Total Auto Repair	19430	Alternator - Gold Van	345.77
Troy's Total Auto Repair	19456	Burg Van Repairs	509.53
Total Troy's Total Auto Repair			<u>855.30</u>
US Bank	10091890083	New Shelves	89.98
US Bank	10091922009	After School Snacks - CELP	190.14
US Bank	10091957892	BlueDef Diesel Exhaust Fluid for Bus	303.30
US Bank	215666	Maintenance Working Lunch	138.73
US Bank	216348	New Staff Working Lunch	135.00
US Bank	81519	Part for Broken Sprinkler	70.03
Total US Bank			<u>927.18</u>
Van Pelt, Joshua	2023 Grad Credit	Certified Grad Credit Reimbursement	1,125.00
Total Van Pelt, Joshua			<u>1,125.00</u>
Village of Cairo	September -0001	Service-water	571.35
Total Village of Cairo			<u>571.35</u>
Wal-Mart	493218715275701	New Staff Work Supplies	9.97
Wal-Mart	583212747421000	New Staff Work Supplies	53.14
Total Wal-Mart			<u>63.11</u>
Wex Bank	91627110-0001	Monthly Transportation Fuel	562.70
Total Wex Bank			<u>562.70</u>
Windstream	September -0001	Telephone-Long Distance	124.62
Total Windstream			<u>124.62</u>

Board Report - Board

Vendor Name	Invoice Number	Description	Amount
Wrage, Kiley	August 2023	Home Visits Mileage- August	31.44
Total Wrage, Kiley			<hr/> 31.44
Yandas Music & Pro Audio	660165	Instruments Supplies	91.50
Yandas Music & Pro Audio	663095	Instrument Rental	170.00
Total Yandas Music & Pro Audio			<hr/> 261.50
Fund Number 01			<hr/> 188,833.45
Checking Account ID 1			<hr/> 188,833.45

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	37,363.19	5,413,769.75	0.00	(5,413,769.75)
01 1115	Carline Taxes	0.00	0.00	10,048.44	0.00	(10,048.44)
01 1120	Public Power Dist Sales Tax	0.00	0.00	17,387.05	0.00	(17,387.05)
01 1125	Motor Vehicle Taxes	0.00	21,018.15	275,289.30	0.00	(275,289.30)
01 1140	PENALTIES & INTEREST ON TAXES	0.00	0.00	12,690.37	0.00	(12,690.37)
01 1510	Interest on Investments	0.00	2,228.95	11,312.34	0.00	(11,312.34)
01 1740	Student Fees	0.00	6,900.00	10,590.00	0.00	(10,590.00)
01 1800	REVENUE FROM COMMUNITY SERVICES ACTIVITIES	0.00	3,340.00	15,930.00	0.00	(15,930.00)
01 1911	Local License Fees	0.00	0.00	6,217.80	0.00	(6,217.80)
01 1920	Contributions & Donations	0.00	0.00	10,500.00	0.00	(10,500.00)
01 1925	Other Grants	0.00	0.00	10,559.40	0.00	(10,559.40)
01 1990	Miscellaneous Local Revenue	0.00	22,333.00	45,010.11	0.00	(45,010.11)
	Subtotal: LOCAL RECIEPTS	0.00	93,183.29	5,839,304.56	0.00	(5,839,304.56)
01 2110	County Fines and License Fees	0.00	2,120.07	21,435.02	0.00	(21,435.02)
01 2210	ESU Receipts	0.00	0.00	400.00	0.00	(400.00)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	2,120.07	21,835.02	0.00	(21,835.02)
01 3110	State Aid	0.00	0.00	366,773.00	0.00	(366,773.00)
01 3120	Special Education-School Age	0.00	0.00	302,931.00	0.00	(302,931.00)
01 3125	SPED Transportation-School Age	0.00	0.00	3,220.00	0.00	(3,220.00)
01 3130	Homestead Exemption	0.00	17,731.91	106,386.28	0.00	(106,386.28)
01 3131	Property Tax Credit	0.00	0.00	441,444.81	0.00	(441,444.81)
01 3180	Pro-Rate Motor Vehicle	0.00	197.85	9,154.22	0.00	(9,154.22)
01 3400	State Apportionment	0.00	0.00	82,395.67	0.00	(82,395.67)
01 3535	High Ability Learners	0.00	0.00	4,057.00	0.00	(4,057.00)
	Subtotal: STATE RECEIPTS	0.00	17,929.76	1,316,361.98	0.00	(1,316,361.98)
01 4309	HEAD START	0.00	0.00	33,250.00	0.00	(33,250.00)
01 4310	REAP	0.00	0.00	44,885.00	0.00	(44,885.00)
01 4421	IDEA Part-B (611) ARP	0.00	0.00	16,202.00	0.00	(16,202.00)
01 4423	IDEA PART B ARP PROPORTIONATE	0.00	0.00	900.00	0.00	(900.00)
01 4505	Title I-Part A ESSA	0.00	0.00	21,277.00	0.00	(21,277.00)
01 4509	Title II-Part A ESSA	0.00	0.00	15,285.00	0.00	(15,285.00)
01 4516	IDEA PART B PRESCHOOL	0.00	2,230.00	2,230.00	0.00	(2,230.00)
01 4518	IDEA Part B (611) Base/EP	0.00	0.00	12,643.00	0.00	(12,643.00)
01 4521	IDEA Non-Public	0.00	0.00	10,281.00	0.00	(10,281.00)
01 4525	Federal Vocational (Carl Perkins)	0.00	0.00	900.00	0.00	(900.00)
01 4708	MEDICAID IN PUBLIC SCHOOLS	0.00	0.00	28,462.66	0.00	(28,462.66)
01 4969	TITLE IV, PART A	0.00	0.00	10,000.00	0.00	(10,000.00)
01 4997	ESSER II - CARES ACT	0.00	0.00	10,418.00	0.00	(10,418.00)
01 4998	ESSER III	0.00	0.00	247,332.00	0.00	(247,332.00)
	Subtotal: FEDERAL RECEIPTS	0.00	2,230.00	454,065.66	0.00	(454,065.66)
01 5301	INSURANCE ADJUSTMENTS	0.00	0.00	27,161.32	0.00	(27,161.32)
01 5690	OTHER NON-REVENUE RECEIPTS	0.00	0.00	302.25	0.00	(302.25)
	Subtotal: NON-REVENUE RECEIPTS	0.00	0.00	27,463.57	0.00	(27,463.57)
	Fund Total:	0.00	115,463.12	7,659,030.79	0.00	(7,659,030.79)

Fund: 02 Depreciation Fund

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
02 1510	Interest on Investments	0.00	41.25	189.75	0.00	(189.75)
	Subtotal: LOCAL RECIEPTS	0.00	41.25	189.75	0.00	(189.75)
02 5200	Fund Transfers In	0.00	100,000.00	100,000.00	0.00	(100,000.00)
	Subtotal: NON-REVENUE RECEIPTS	0.00	100,000.00	100,000.00	0.00	(100,000.00)
	Fund Total:	0.00	100,041.25	100,189.75	0.00	(100,189.75)

Fund: 05 ACTIVITY

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
05 1510 0502	INTEREST	0.00	0.00	636.71	0.00	(636.71)
05 1510 0503	MONEY MARKET INTEREST	0.00	0.00	50.86	0.00	(50.86)
05 1710 0101	ACTIVITIES	0.00	10,000.00	89,075.36	0.00	(89,075.36)
05 1710 0102	SPIRIT SQUAD	0.00	0.00	7,795.55	0.00	(7,795.55)
05 1710 0103	FOOTBALL	0.00	0.00	6,685.00	0.00	(6,685.00)
05 1710 0104	GIRLS BASKETBALL	0.00	0.00	6,915.57	0.00	(6,915.57)
05 1710 0105	BOYS BASKETBALL	0.00	0.00	3,240.48	0.00	(3,240.48)
05 1710 0106	VOLLEYBALL	0.00	0.00	4,199.45	0.00	(4,199.45)
05 1710 0107	CROSS COUNTRY / TRACK	0.00	0.00	985.43	0.00	(985.43)
05 1710 0108	DANCE	0.00	0.00	425.45	0.00	(425.45)
05 1710 0109	GOLF	0.00	0.00	715.42	0.00	(715.42)
05 1710 0110	WRESTLING	0.00	0.00	498.09	0.00	(498.09)
05 1710 0111	Girls Softball	0.00	0.00	994.00	0.00	(994.00)
05 1710 0112	BOYS BASEBALL	0.00	0.00	8,882.51	0.00	(8,882.51)
05 1710 0223	Class of 2023	0.00	0.00	4,684.79	0.00	(4,684.79)
05 1710 0224	Class of 2024	0.00	0.00	3,233.27	0.00	(3,233.27)
05 1710 0225	Class of 2025	0.00	0.00	1,853.84	0.00	(1,853.84)
05 1710 0303	BOOKFAIR	0.00	0.00	242.99	0.00	(242.99)
05 1710 0304	DUNLAP GRANTS	0.00	0.00	34,169.19	0.00	(34,169.19)
05 1710 0306	GREENHOUSE	0.00	0.00	3,842.05	0.00	(3,842.05)
05 1710 0307	COURTESY FUND	0.00	0.00	830.05	0.00	(830.05)
05 1710 0308	BAND	0.00	0.00	17,870.98	0.00	(17,870.98)
05 1710 0309	PRESCHOOL	0.00	0.00	9,349.91	0.00	(9,349.91)
05 1710 0310	REVOLVING FUND	0.00	0.00	3,237.33	0.00	(3,237.33)
05 1710 0312	STUCO SCHOLARSHIPS	0.00	0.00	965.90	0.00	(965.90)
05 1710 0313	GENERAL CONCESSIONS	0.00	0.00	26,593.41	0.00	(26,593.41)
05 1710 0314	WOODS	0.00	0.00	15.00	0.00	(15.00)
05 1710 0315	HELPING HANDS - ELEM	0.00	0.00	1,142.17	0.00	(1,142.17)
05 1710 0316	FACULTY FUND	0.00	0.00	707.10	0.00	(707.10)
05 1710 0317	ELEM COURTESY	0.00	0.00	582.50	0.00	(582.50)
05 1710 0320	Strength & Conditioning	0.00	0.00	5,975.00	0.00	(5,975.00)
05 1710 0321	Centura Wellness	0.00	0.00	405.00	0.00	(405.00)
05 1710 0325	BACK PACK PROGRAM	0.00	0.00	420.00	0.00	(420.00)
05 1710 0400	FFA	0.00	1,000.00	52,357.14	0.00	(52,357.14)
05 1710 0401	YEARBOOK	0.00	0.00	1,668.00	0.00	(1,668.00)
05 1710 0405	SPEECH	0.00	0.00	1,015.62	0.00	(1,015.62)
05 1710 0406	DRAMA - One Act	0.00	0.00	2,358.01	0.00	(2,358.01)
05 1710 0407	ELEMENTARY STUDENT COUNCIL	0.00	0.00	495.58	0.00	(495.58)
05 1710 0408	FBLA	0.00	0.00	2,906.99	0.00	(2,906.99)
05 1710 0412	MIXED CHORUS	0.00	0.00	4,626.00	0.00	(4,626.00)
05 1710 0413	NHS	0.00	0.00	1,908.25	0.00	(1,908.25)
05 1710 0415	STUDENT COUNCIL	0.00	0.00	4,383.23	0.00	(4,383.23)
Subtotal: LOCAL RECIEPTS		0.00	11,000.00	318,939.18	0.00	(318,939.18)
Fund Total:		0.00	11,000.00	318,939.18	0.00	(318,939.18)

Fund: 06 Hot Lunch Fund

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
06 1510	Interest on Investments	0.00	0.00	856.54	0.00	(856.54)
06 1611	Daily Sales-Student Lunches	0.00	0.00	67,347.30	0.00	(67,347.30)
06 1612	Daily Sales-Student Breakfast	0.00	0.00	16,836.92	0.00	(16,836.92)
06 1620	Daily Sales-Non Reimb	0.00	0.00	12,977.85	0.00	(12,977.85)
06 1990	Miscellaneous Local Revenue	0.00	0.00	12,665.25	0.00	(12,665.25)
Subtotal: LOCAL RECIEPTS		0.00	0.00	110,683.86	0.00	(110,683.86)
06 4210	State-Federal Nutrition Programs	0.00	0.00	160,297.50	0.00	(160,297.50)
Subtotal: FEDERAL RECEIPTS		0.00	0.00	160,297.50	0.00	(160,297.50)
Fund Total:		0.00	0.00	270,981.36	0.00	(270,981.36)

Fund: 08 Special Building Fund

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
08 1100	Local Property Taxes	0.00	1,391.67	211,836.46	0.00	(211,836.46)
08 1115	Carline Taxes	0.00	0.00	384.50	0.00	(384.50)
08 1120	Public Power Dist Sales Tax	0.00	0.00	1,201.62	0.00	(1,201.62)
08 1140	PENALTIES & INTEREST ON TAXES	0.00	0.00	408.27	0.00	(408.27)
08 1510	Interest on Investments	0.00	421.84	2,411.91	0.00	(2,411.91)
08 1990	Miscellaneous Local Revenue	0.00	0.00	0.00	0.00	0.00
	Subtotal: LOCAL RECIEPTS	0.00	1,813.51	216,242.76	0.00	(216,242.76)
08 3130	Homestead Exemption	0.00	658.96	3,953.77	0.00	(3,953.77)
08 3131	Property Tax Credit	0.00	0.00	16,404.87	0.00	(16,404.87)
08 3180	Pro-Rate Motor Vehicle	0.00	7.35	678.28	0.00	(678.28)
	Subtotal: STATE RECEIPTS	0.00	666.31	21,036.92	0.00	(21,036.92)
08 4998	ESSER III	0.00	0.00	240,307.00	0.00	(240,307.00)
	Subtotal: FEDERAL RECEIPTS	0.00	0.00	240,307.00	0.00	(240,307.00)
	Fund Total:	0.00	2,479.82	477,586.68	0.00	(477,586.68)

Fund: 12 Student Fees Fund

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
12 1741	EXTRACURRICULAR ACTIVITY FEES	0.00	2,520.00	3,120.00	0.00	(3,120.00)
	Subtotal: LOCAL RECIEPTS	0.00	2,520.00	3,120.00	0.00	(3,120.00)
	Fund Total:	0.00	2,520.00	3,120.00	0.00	(3,120.00)

Revenue Summary Report

Processing Month: 08/2023

User ID: TOMJSTEP

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	231,504.19	8,829,847.76	0.00	(8,829,847.76)

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0101	ACTIVITIES	(57,261.40)	10,425.76	70,471.00	0.00	0.00	2,783.84
05 704 0102	SPIRIT SQUAD	5,668.61	4,090.72	178.00	0.00	0.00	1,755.89
05 704 0103	FOOTBALL	123.62	508.38	3,916.00	0.00	0.00	3,531.24
05 704 0104	GIRLS BASKETBALL	4,425.10	4,189.00	1,633.00	0.00	0.00	1,869.10
05 704 0105	BOYS BASKETBALL	3,513.10	0.00	876.00	0.00	0.00	4,389.10
05 704 0106	VOLLEYBALL	10.80	0.00	20.00	0.00	0.00	30.80
05 704 0107	CROSS COUNTRY / TRACK	2,743.05	2,500.00	89.20	0.00	0.00	332.25
05 704 0108	DANCE	0.00	0.00	0.00	0.00	0.00	0.00
05 704 0109	GOLF	428.85	0.00	161.16	0.00	0.00	590.01
05 704 0110	WRESTLING	3,313.84	100.00	340.00	0.00	0.00	3,553.84
05 704 0111	Girls Softball	1,735.57	0.00	105.00	0.00	0.00	1,840.57
05 704 0112	BOYS BASEBALL	883.61	0.00	0.00	0.00	0.00	883.61
05 704 0217	CLASS OF 2017	0.00	0.00	0.00	0.00	0.00	0.00
05 704 0221	Class of 2021	0.00	0.00	0.00	0.00	0.00	0.00
05 704 0222	Class of 2022	38.97	0.00	0.00	0.00	0.00	38.97
05 704 0223	Class of 2023	1,893.49	0.00	0.00	0.00	0.00	1,893.49
05 704 0224	Class of 2024	1,678.46	0.00	0.00	0.00	0.00	1,678.46
05 704 0225	Class of 2025	1,853.84	0.00	0.00	0.00	0.00	1,853.84
05 704 0301	ACCELERATED READER	265.80	0.00	0.00	0.00	0.00	265.80
05 704 0302	ART	333.62	0.00	0.00	0.00	0.00	333.62
05 704 0303	BOOKFAIR	684.11	0.00	289.20	0.00	0.00	973.31
05 704 0304	DUNLAP GRANTS	(3,200.14)	3,918.70	0.00	0.00	0.00	(7,118.84)
05 704 0306	GREENHOUSE	11,999.99	0.00	0.00	0.00	0.00	11,999.99
05 704 0307	COURTESY FUND	479.63	0.00	250.00	0.00	0.00	729.63
05 704 0308	BAND	3,109.93	537.50	519.00	0.00	0.00	3,091.43
05 704 0309	PRESCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
05 704 0310	REVOLVING FUND	1,192.60	0.00	0.00	0.00	0.00	1,192.60
05 704 0311	SHOP	4,292.99	0.00	0.00	0.00	0.00	4,292.99
05 704 0312	STUCO SCHOLARSHIPS	468.60	0.00	0.00	0.00	0.00	468.60
05 704 0313	GENERAL CONCESSIONS	24,262.47	16,119.51	1,154.03	0.00	0.00	9,296.99
05 704 0314	WOODS	598.27	0.00	0.00	0.00	0.00	598.27
05 704 0315	HELPING HANDS - ELEM	713.94	0.00	0.00	0.00	0.00	713.94
05 704 0316	FACULTY FUND	3,876.66	0.00	0.00	0.00	0.00	3,876.66
05 704 0317	ELEM COURTESY	350.25	0.00	10.00	0.00	0.00	360.25
05 704 0318	SPANISH CLUB	9.14	0.00	0.00	0.00	0.00	9.14
05 704 0320	Strength & Conditioning	1,518.37	0.00	0.00	0.00	0.00	1,518.37
05 704 0321	Centura Wellness	102.25	0.00	0.00	0.00	0.00	102.25
05 704 0325	BACK PACK PROGRAM	18,598.59	0.00	0.00	0.00	0.00	18,598.59
05 704 0400	FFA	30,734.71	5,608.00	2,400.00	0.00	0.00	27,526.71
05 704 0401	YEARBOOK	4,652.90	2,614.66	0.00	0.00	0.00	2,038.24

<u>Chart of Account Number</u>	<u>Chart of Account Description</u>	<u>Beginning Balance</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Outstanding AP</u>	<u>Balance Change</u>	<u>Balance</u>
05 704 0403	ALUMNI	24.00	0.00	0.00	0.00	0.00	24.00
05 704 0404	CBI	4,819.87	0.00	0.00	0.00	0.00	4,819.87
05 704 0405	SPEECH	932.95	170.00	0.00	0.00	0.00	762.95
05 704 0406	DRAMA - One Act	2,286.95	0.00	0.00	0.00	0.00	2,286.95
05 704 0407	ELEMENTARY STUDENT COUNCIL	892.00	0.00	0.00	0.00	0.00	892.00
05 704 0408	FBLA	(844.10)	0.00	250.00	0.00	0.00	(594.10)
05 704 0409	FCCLA	0.00	0.00	0.00	0.00	0.00	0.00
05 704 0410	MEDIA CLASS	2,046.55	0.00	0.00	0.00	0.00	2,046.55
05 704 0411	FFA SCHOLARSHIPS	1,650.00	50.00	0.00	0.00	0.00	1,600.00
05 704 0412	MIXED CHORUS	2,338.84	0.00	0.00	0.00	0.00	2,338.84
05 704 0413	NHS	(127.11)	0.00	0.00	0.00	0.00	(127.11)
05 704 0415	STUDENT COUNCIL	3,085.11	0.00	282.00	0.00	0.00	3,367.11
05 704 0416	TECHNOLOGY	535.57	0.00	0.00	0.00	0.00	535.57
05 704 0502	INTEREST	27,062.01	0.00	0.00	0.00	0.00	27,062.01
05 704 0503	MONEY MARKET	338.71	0.00	12.43	0.00	0.00	351.14
05 704 0600	24/7 Student Insurance	8,964.41	0.00	0.00	0.00	0.00	8,964.41
Fund Total: 05		130,099.95	50,832.23	82,956.02	0.00	0.00	162,223.74

**Treasurer's Report for the 2022-23 School Year
as of August 31, 2023**

General Fund

Beginning Balance		\$1,587,923.74		
August	Income	\$115,463.12		
August	Expenses	(\$762,599.60) <	\$0.00	Aug expenditures
August	Adjustments	\$0.00	\$0.00	Aug Pre-pay
Ending Balance		<u>\$940,787.26</u>	<u>\$0.00</u>	

Cash Found In: Balance Per Bank	\$971,509.20
Outstanding Checks	(\$30,721.94)
Adjustments	\$0.00
Total	<u>\$940,787.26</u>

General Fund CD's

#202828	\$192,322.17	Western Nationa	4.0%	Matures 04-11-2024
#15608	\$158,916.36	Pathway Bank	4.47%	Matures 04-19-24
#45419	\$108,769.44	Pathway Bank	4.23%	Matures 01-23-24
#45435	\$108,769.45	Pathway Bank	4.23%	Matures 01-23-24
#118240	\$170,481.72	Pathway Bank	4.47%	Matures 04-11-2024
#881244 (MM)	\$258,862.70	Pathway Bank	2.47%	Money Market
Total	<u>\$998,121.84</u>			

Building Fund

Beginning Balance		\$425,154.30
August	Income	\$2,479.82
August	Expenses	(\$22,989.60)
August	Adjustments	\$0.00
Ending Balance		<u>\$404,644.52</u>

Cash Found In:		
Checking Acct.	\$404,644.52	
Outstanding Checks	\$0.00	
Total	<u>\$404,644.52</u>	

Depreciation Fund

Beginning Balance		\$34,021.28
August	Income	\$100,041.25
August	Expenses	\$0.00
Ending Balance		<u>\$134,062.53</u>

Cash Found In: Checking Acct.	\$134,062.53
Outstanding Checks	\$0.00
Total	<u>\$134,062.53</u>

Unemployment Fund

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

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

Student Fees

Beginning Balance		\$4,800.25
August	Income	\$2,520.00
August	Expenses	\$0.00
Ending Balance		<u>\$7,320.25</u>

Cash Found In:

Checking Acct.	\$7,320.25
Total	<u>\$7,320.25</u>

Activity Accounts

Beginning Balance		\$130,099.95
August	Income	\$82,956.02
August	Expenses	(\$50,832.23)
August	Adjustments	
Ending Balance		<u>\$162,223.74</u>

Cash Found In:

Checking Acct.	\$96,082.72
CDs	\$71,592.63
Money Market	\$12,203.00
Outstanding Checks	<u>(\$17,654.61)</u>
Total	<u>\$162,223.74</u>

Lunch Account

Beginning Balance		\$138,652.02
August	Income	\$15,089.80
August	Expenses	(\$1,661.41)
August	Adjustments	
Ending Balance		<u>\$152,080.41</u>

Cash Found In: Checking Acct.	\$152,159.44
Outstanding Checks	<u>(\$79.03)</u>
Total	<u>\$152,080.41</u>

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
06	Hot Lunch Fund								
3100	Food Service Operations								
06 3100 110 001	Salaries Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 110 002	Salaries Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	Salaries Non-Instructional Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 130 001	Overtime Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 130 002	Overtime Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Overtime Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 150 001	Addtl Compensation Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	Addtl Compensation Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 210 001	Group Insurance Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 210 002	Group Insurance Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	Group Insurance Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 220 001	Social Security Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 220 002	Social Security Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 230 001	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 230 002	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Retirement Non-Instructional	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 237 001	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 237 002	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
237	Increased Retirement Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 350 001	Technical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 350 002	Technical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	Technical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 431 001	Non Tech Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 431 002	Non Tech Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431	NON-TECHNOLOGY RELATED REPAIRS & MAINTEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 570 001	Food Service Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 570 002	Food Service Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
570	Food Service Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 610 001	General Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,162.00	(2,162.00)
06 3100 610 002	General Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,162.00	(2,162.00)
610	General Supplies	0.00	0.00	0.00	0.00	0.00	0.00	4,324.00	(4,324.00)
06 3100 733 001	Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 733 002	Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
733	Furniture and Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 739 001	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 739 002	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
739	Other Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 810 001	Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 810 002	Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	Dues and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 890 001	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06 3100 890 002	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
890	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3100	Food Service Operations	0.00	0.00	0.00	0.00	0.00	0.00	4,324.00	(4,324.00)
06	Hot Lunch Fund	0.00	0.00	0.00	0.00	0.00	0.00	4,324.00	(4,324.00)

Expenditure Report by Function/Object - Detail

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total:		0.00	0.00	0.00	0.00	0.00	0.00	4,324.00	(4,324.00)

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

09/08/2023 03:03 PM

User ID: TOMJSTEP

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
01	General Fund								
1100	REGULAR INSTRUCTIONAL PROGRAMS	0.00	246,160.06	246,160.06	0.00	(246,160.06)	(543.84)	6,104.39	(251,720.61)
1150	LIMITED ENGLISH PROF PROGRAMS	0.00	1,978.99	1,978.99	0.00	(1,978.99)	0.00	0.00	(1,978.99)
1160	PROVERTY PROGRAMS	0.00	57,596.12	57,596.12	0.00	(57,596.12)	0.00	0.00	(57,596.12)
1190	EARLY CHILDHOOD ED PROGRAMS	0.00	10,665.95	10,665.95	0.00	(10,665.95)	0.00	16.49	(10,682.44)
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	0.00	51,991.81	51,991.81	0.00	(51,991.81)	0.00	5,965.00	(57,956.81)
1291	SPED Instructional Programs-Ages 3-5	0.00	4,770.38	4,770.38	0.00	(4,770.38)	0.00	0.00	(4,770.38)
2110	ATTENDANCE AND SOCIAL WORK SERVICES	0.00	12,794.52	12,794.52	0.00	(12,794.52)	0.00	0.00	(12,794.52)
2120	GUIDANCE SERVICES	0.00	9,000.08	9,000.08	0.00	(9,000.08)	0.00	60.00	(9,060.08)
2140	PSYCHOLOGICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2141	Psychological Serv SPED School Age	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2150	Deaf Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2151	Speech Path SPED School Age	0.00	7,472.78	7,472.78	0.00	(7,472.78)	0.00	0.00	(7,472.78)
2152	Speech Pathology SPED-Age 3-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2153	SPED Speech Path 0-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2161	Occupational Therapy SPED School Age	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2162	Occ Therapy SPED Age 3-5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2163	Occ Therapy SPED Age 0-2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2171	Physical Therapy SPED School Age	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	290.89	290.89	0.00	(290.89)	0.00	0.00	(290.89)
2212	Instruction and Curriculum Dev	0.00	2,838.00	2,838.00	0.00	(2,838.00)	0.00	0.00	(2,838.00)
2213	Instructional Staff Training	0.00	6,345.42	6,345.42	0.00	(6,345.42)	0.00	40.00	(6,385.42)
2220	Library/Media Sevices	0.00	10,246.19	10,246.19	0.00	(10,246.19)	0.00	53.00	(10,299.19)
2230	Instruction-Related Technology	0.00	125,976.89	125,976.89	0.00	(125,976.89)	0.00	4,522.00	(130,498.89)
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	359.20	359.20	0.00	(359.20)	0.00	0.00	(359.20)
2320	EXECUTIVE ADMINISTRATION	0.00	16,702.01	16,702.01	0.00	(16,702.01)	0.00	0.00	(16,702.01)
2330	District Legal Services	0.00	4,216.66	4,216.66	0.00	(4,216.66)	0.00	0.00	(4,216.66)
2410	Office of Principal	0.00	37,811.38	37,811.38	0.00	(37,811.38)	0.00	25.00	(37,836.38)
2510	GENERAL ADMIN-BUSINESS SERVICE	0.00	15,265.39	15,265.39	0.00	(15,265.39)	0.00	198.00	(15,463.39)
2570	Personnel Services/Trainings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2580	Admin Technology Services	0.00	795.00	795.00	0.00	(795.00)	0.00	0.00	(795.00)
2610	Operation of Buildings	0.00	26,577.65	26,577.65	0.00	(26,577.65)	0.00	0.00	(26,577.65)
2620	Maintenance of Buildings	0.00	37,133.81	37,133.81	0.00	(37,133.81)	0.00	0.00	(37,133.81)
2630	Care and Upkeep of Grounds	0.00	1,751.66	1,751.66	0.00	(1,751.66)	0.00	0.00	(1,751.66)
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	185.99	185.99	0.00	(185.99)	0.00	0.00	(185.99)
2670	Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2710	Vehicle Operation-Regular Educ	0.00	17,218.27	17,218.27	0.00	(17,218.27)	0.00	0.00	(17,218.27)
2712	Vehicle Operation-School Age SPED	0.00	2,146.40	2,146.40	0.00	(2,146.40)	0.00	0.00	(2,146.40)
3300	COMMUNITY SERVICES	0.00	932.62	932.62	0.00	(932.62)	0.00	0.00	(932.62)
3535	High Ability Leaners	0.00	200.00	200.00	0.00	(200.00)	0.00	0.00	(200.00)
3575	Innovation Grants	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	7,583.08	7,583.08	0.00	(7,583.08)	0.00	0.00	(7,583.08)
6310	Title II, Part A ESSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6402	IDEA Part B (611) Base SPED Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6406	IDEA Preschool (619) Base	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6408	IDEA Part B - Base/EP	0.00	12,664.63	12,664.63	0.00	(12,664.63)	0.00	0.00	(12,664.63)
6412	IDEA Part B Proportionate Share	0.00	313.24	313.24	0.00	(313.24)	0.00	0.00	(313.24)

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

09/08/2023 03:03 PM

User ID: TOMJSTEP

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
6421	IDEA ARP Part B 611	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6422	IDEA Arp Part B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6423	IDEA PART B ARP PROPORTIONATE SHARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6700	Fed Voc & Applied Tech Ed (Carl Perkins)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6967	TITLE IV, PART A	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	4,101.32	4,101.32	0.00	(4,101.32)	0.00	0.00	(4,101.32)
6994	Homeless	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6996	School Emergency Relief	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6997	ESSER II (COVID RELIEF)	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	734,086.39	734,086.39	0.00	(734,086.39)	(543.84)	16,983.88	(750,526.43)

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

09/08/2023 03:03 PM

User ID: TOMJSTEP

Function Number	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
Grand Total:	0.00	734,086.39	734,086.39	0.00	(734,086.39)	(543.84)	16,983.88	(750,526.43)

First National Capital Markets



**First National
Capital Markets**

Public Finance

**Centura Public Schools
Home of the Centurions**

**Budget and Finance
September 11, 2023**

PREPARED BY: Carl Dietz
First National Capital Markets,
Public Finance

Levy

The General Fund levy has fluctuated from a low of \$.882 in 2017-2018 to \$.9971 in 2014-2015. The district levied .97904 in the General Fund during the 2022-23 fiscal year. Since 2010 the total Levy for all funds fluctuated between \$1.176 to \$.957.

The first chart below shows a general fund levy of .865 and building fund .01956 for 2023-24. This levy will keep the district tax request below the LB 243 tax limit.

LEVY INFORMATION								
	Year	VALUATIONS	GENERAL	BOND	BUILDING	QCPUF	TOTAL	General + Building Levy
	2009-2010	\$280,218,672	\$0.9887	\$0.1225	\$0.0648	\$0.00	\$1.1760	\$1.0535
9.02%	2010-2011	\$305,494,258	\$0.9232		\$0.0999	\$0.00	\$1.0231	\$1.0231
4.87%	2011-2012	\$320,378,532	\$1.0310		\$0.0189	\$0.00	\$1.0499	\$1.0499
9.85%	2012-2013	\$351,937,418	\$1.0313			\$0.00	\$1.0313	\$1.0313
10.76%	2013-2014	\$389,804,905	\$1.0266		\$0.0233	\$0.00	\$1.0499	\$1.0499
24.76%	2014-2015	\$486,311,528	\$0.9971		\$0.0515	\$0.00	\$1.0486	\$1.0486
20.44%	2015-2016	\$585,712,444	\$0.8916	\$0.0655	\$0.0000	\$0.00	\$0.9571	\$0.8916
2.06%	2016-2017	\$597,757,313	\$0.8833	\$0.0000	\$0.0989	\$0.00	\$0.9822	\$0.9822
0.26%	2017-2018	\$599,323,750	\$0.9329	\$0.0000	\$0.0493	\$0.00	\$0.9822	\$0.9822
-1.33%	2018-2019	\$591,350,211	\$0.9797	\$0.0000	\$0.0093	\$0.00	\$0.9890	\$0.9890
-1.17%	2019-2020	\$584,419,351	\$0.9914	\$0.0000	\$0.0216	\$0.00	\$1.0130	\$1.0130
-0.12%	2020-2021	\$583,691,612	\$0.9941	\$0.0000	\$0.0432	\$0.00	\$1.0373	\$1.0373
0.95%	2021-2022	\$589,257,194	\$0.9848	\$0.0000	\$0.0428	\$0.00	\$1.0276	\$1.0276
3.65%	2022-2023	\$610,780,203	\$0.97904	\$0.0000	\$0.03638	\$0.00	\$1.0154	\$1.0154
7.26%	2023-2024	\$655,100,038	\$0.86500	\$0.0000	\$0.01959		\$0.8846	\$0.8846
3.00%	2024-2025	\$674,753,039	\$0.8600	\$0.0000	\$0.0200		\$0.8800	\$0.8800
3.00%	2025-2026	\$694,995,630	\$0.8650	\$0.0000	\$0.0200		\$0.8850	\$0.8850
3.00%	2026-2027	\$715,845,499	\$0.8650	\$0.0000	\$0.0200		\$0.8850	\$0.8850
3.00%	2027-2028	\$737,320,864	\$0.8650	\$0.0000	\$0.0200		\$0.8850	\$0.8850

This chart shows the general fund tax request of \$5,666,615 and building fund tax request of \$128,328. The total request for the two funds would fall below the LB 243 limit for 23-24 and every year after next year.

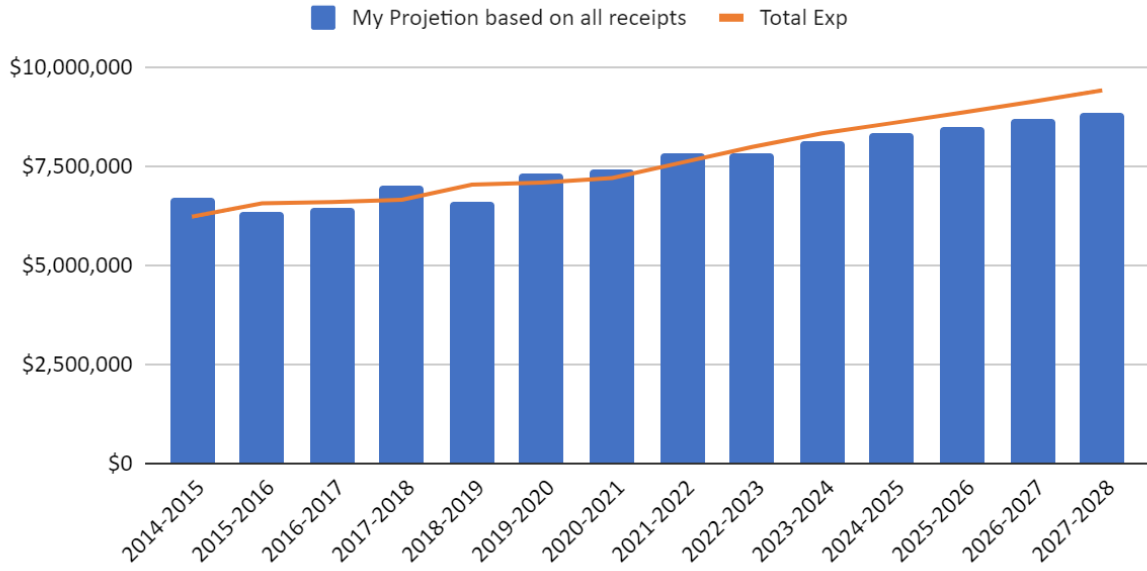
TOTAL TAX REQUEST								
YEAR	General	Bond	Building	QCPUF	Total Tax Request	General & Building Fund Tax	LB 243 Limit with 3% growth	Additional with 70% approval
2009-2010	\$2,770,522	\$343,268	\$181,582	\$0	\$3,295,372	\$2,952,104		
2010-2011	\$2,820,323	\$0	\$305,189	\$0	\$3,125,512	\$3,125,512		
2011-2012	\$3,303,103	\$0	\$60,552	\$0	\$3,363,654	\$3,363,654		
2012-2013	\$3,629,531	\$0	\$0	\$0	\$3,629,531	\$3,629,531		
2013-2014	\$4,001,737	\$0	\$90,825	\$0	\$4,092,562	\$4,092,562		
2014-2015	\$4,849,012	\$0	\$250,450	\$0	\$5,099,463	\$5,099,463		
2015-2016	\$5,222,212	\$383,642	\$0	\$0	\$5,605,854	\$5,222,212		
2016-2017	\$5,279,990	\$0	\$591,182	\$0	\$5,871,172	\$5,871,172		
2017-2018	\$5,591,091	\$0	\$295,467	\$0	\$5,886,558	\$5,886,558		
2018-2019	\$5,793,458	\$0	\$54,996	\$0	\$5,848,454	\$5,848,454		
2019-2020	\$5,793,933	\$0	\$126,235	\$0	\$5,920,168	\$5,920,168		
2020-2021	\$5,802,478	\$0	\$252,155	\$0	\$6,054,633	\$6,054,633		
2021-2022	\$5,803,005	\$0	\$252,202	\$0	\$6,055,207	\$6,055,207		
2022-2023	\$5,979,801	\$0	\$222,220	\$0	\$6,202,021	\$6,202,021		
2023-2024	\$5,666,615	\$0	\$128,328	\$0	\$5,794,943	\$5,794,943	\$5,802,291	\$6,312,581
2024-2025	\$5,802,876	\$0	\$134,951	\$0	\$5,937,827	\$5,937,827	\$5,976,360	\$6,501,958
2025-2026	\$6,011,712	\$0	\$138,999	\$0	\$6,150,711	\$6,150,711	\$6,155,651	\$6,697,017
2026-2027	\$6,192,064	\$0	\$143,169	\$0	\$6,335,233	\$6,335,233	\$6,340,320	\$6,897,928
2027-2028	\$6,377,825	\$0	\$147,464	\$0	\$6,525,290	\$6,525,290	\$6,530,530	\$7,104,866

This chart compares receipts with expenses for the next five years based on the general fund levy from above.

- ❖ Expenses are projected at; 4% increase in the payroll; 10% increase in insurance; and a 3% increase in all other bills for 23-24. After next year the projections are based on a 3% increase in payroll and bills.
- ❖ Expenses increased 3.15% since 2015 and receipts increased 2.46% since 2015.
- ❖ Future Receipts are based on the 3% growth limit under LB 243.
- ❖ Expenses outpace Receipts on an annual basis (shown at the far right).

TOTAL RECEIPTS BY PROGRAM												
YEAR	Taxes	Local	St Aid	SPED	Other State	Total State	Federal	Other	My Projection based on all receipts	Rec based on 3% growth from 23-24	Total Exp	Difference
2014-2015	\$4,477,054	\$4,776,296	\$1,121,475	\$229,622	\$362,114	\$1,713,211	\$141,096	\$53,270	\$6,683,873	\$6,683,873	\$6,217,101	\$466,772
2015-2016	\$4,628,885	\$4,920,601	\$344,732	\$242,606	\$443,844	\$1,031,182	\$311,670	\$54,492	\$6,317,945	\$6,317,945	\$6,556,116	-\$238,171
2016-2017	\$4,767,495	\$5,089,067	\$304,563	\$226,236	\$492,439	\$1,023,238	\$280,169	\$38,495	\$6,430,969	\$6,430,969	\$6,586,021	-\$155,052
2017-2018	\$5,156,552	\$5,466,139	\$305,052	\$296,901	\$598,320	\$1,200,273	\$299,864	\$40,706	\$7,006,982	\$7,006,982	\$6,644,776	\$362,206
2018-2019	\$4,630,262	\$4,958,486	\$395,640	\$316,296	\$582,766	\$1,294,702	\$278,278	\$37,946	\$6,569,412	\$6,569,412	\$7,027,013	-\$457,601
2019-2020	\$5,417,320	\$5,796,277	\$364,190	\$214,550	\$724,667	\$1,303,407	\$138,164	\$54,312	\$7,292,160	\$7,292,160	\$7,081,487	\$210,673
2020-2021	\$5,329,183	\$5,880,873	\$288,973	\$284,209	\$603,590	\$1,176,772	\$333,578	\$34,096	\$7,425,319	\$7,425,319	\$7,195,497	\$229,822
2021-2022	\$5,314,188	\$5,725,436	\$255,670	\$275,481	\$611,482	\$1,142,633	\$918,309	\$47,735	\$7,834,113	\$7,834,113	\$7,586,855	\$247,258
2022-2023	\$5,621,013	\$5,971,013	\$366,733	\$308,551	\$624,716	\$1,300,000	\$500,000	\$45,132	\$7,816,144	\$7,816,144	\$7,979,752	-\$163,608
2023-2024	\$5,326,618	\$5,676,618	\$993,645	\$608,551	\$560,438	\$2,162,634	\$241,540	\$44,114	\$8,124,906	\$8,124,906	\$8,324,433	-\$199,527
2024-2025	\$5,454,704	\$5,804,704	\$993,645	\$608,551	\$582,474	\$2,184,670	\$241,540	\$42,817	\$8,273,730	\$8,368,654	\$8,582,506	-\$213,852
2025-2026	\$5,651,009	\$6,001,009	\$993,645	\$608,551	\$597,877	\$2,200,073	\$241,540	\$43,357	\$8,485,980	\$8,619,713	\$8,848,655	-\$228,942
2026-2027	\$5,820,540	\$6,170,540	\$993,645	\$608,551	\$609,592	\$2,211,788	\$241,540	\$43,689	\$8,667,557	\$8,878,305	\$9,123,135	-\$244,830
2027-2028	\$5,995,156	\$6,345,156	\$993,645	\$608,551	\$610,845	\$2,213,041	\$241,540	\$44,406	\$8,844,143	\$9,144,654	\$9,406,210	-\$261,557

Receipts and Expenses based on a General Fund levy of .865



The next chart shows a general fund levy of .94 and building fund .01959 for 2023-2024. The chart also shows a general fund levy of .90 for future years.

LEVY INFORMATION								
	Year	VALUATIONS	GENERAL	BOND	BUILDING	QCPUF	TOTAL	General + Building Levy
	2009-2010	\$280,218,672	\$0.9887	\$0.1225	\$0.0648	\$0.00	\$1.1760	\$1.0535
9.02%	2010-2011	\$305,494,258	\$0.9232		\$0.0999	\$0.00	\$1.0231	\$1.0231
4.87%	2011-2012	\$320,378,532	\$1.0310		\$0.0189	\$0.00	\$1.0499	\$1.0499
9.85%	2012-2013	\$351,937,418	\$1.0313			\$0.00	\$1.0313	\$1.0313
10.76%	2013-2014	\$389,804,905	\$1.0266		\$0.0233	\$0.00	\$1.0499	\$1.0499
24.76%	2014-2015	\$486,311,528	\$0.9971		\$0.0515	\$0.00	\$1.0486	\$1.0486
20.44%	2015-2016	\$585,712,444	\$0.8916	\$0.0655	\$0.0000	\$0.00	\$0.9571	\$0.8916
2.06%	2016-2017	\$597,757,313	\$0.8833	\$0.0000	\$0.0989	\$0.00	\$0.9822	\$0.9822
0.26%	2017-2018	\$599,323,750	\$0.9329	\$0.0000	\$0.0493	\$0.00	\$0.9822	\$0.9822
-1.33%	2018-2019	\$591,350,211	\$0.9797	\$0.0000	\$0.0093	\$0.00	\$0.9890	\$0.9890
-1.17%	2019-2020	\$584,419,351	\$0.9914	\$0.0000	\$0.0216	\$0.00	\$1.0130	\$1.0130
-0.12%	2020-2021	\$583,691,612	\$0.9941	\$0.0000	\$0.0432	\$0.00	\$1.0373	\$1.0373
0.95%	2021-2022	\$589,257,194	\$0.9848	\$0.0000	\$0.0428	\$0.00	\$1.0276	\$1.0276
3.65%	2022-2023	\$610,780,203	\$0.97904	\$0.0000	\$0.03638	\$0.00	\$1.0154	\$1.0154
7.26%	2023-2024	\$655,100,038	\$0.94056	\$0.0000	\$0.01959		\$0.9601	\$0.9601
3.00%	2024-2025	\$674,753,039	\$0.9000	\$0.0000	\$0.0200		\$0.9200	\$0.9200
3.00%	2025-2026	\$694,995,630	\$0.9000	\$0.0000	\$0.0200		\$0.9200	\$0.9200
3.00%	2026-2027	\$715,845,499	\$0.9000	\$0.0000	\$0.0200		\$0.9200	\$0.9200
3.00%	2027-2028	\$737,320,864	\$0.9000	\$0.0000	\$0.0200		\$0.9200	\$0.9200

This chart reflects the tax request based on the levy from the previous chart. The tax request will be above the LB 243 limit for 23-24.

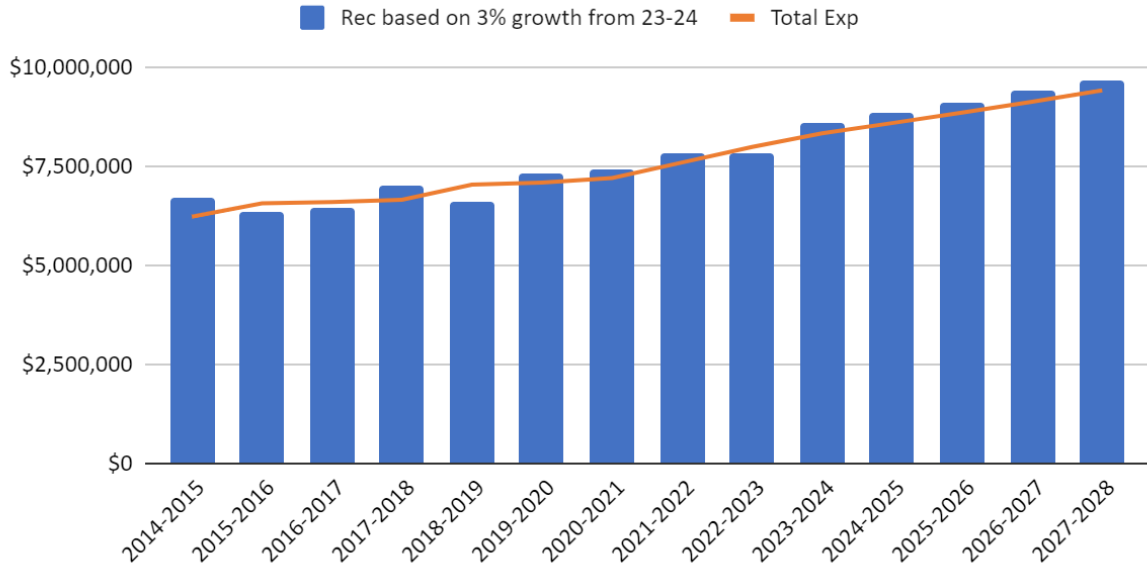
TOTAL TAX REQUEST								
YEAR	General	Bond	Building	QCPUF	Total Tax Request	General & Building Fund Tax	LB 243 Limit with 3% growth	Additional with 70% approval
2009-2010	\$2,770,522	\$343,268	\$181,582	\$0	\$3,295,372	\$2,952,104		
2010-2011	\$2,820,323	\$0	\$305,189	\$0	\$3,125,512	\$3,125,512		
2011-2012	\$3,303,103	\$0	\$60,552	\$0	\$3,363,654	\$3,363,654		
2012-2013	\$3,629,531	\$0	\$0	\$0	\$3,629,531	\$3,629,531		
2013-2014	\$4,001,737	\$0	\$90,825	\$0	\$4,092,562	\$4,092,562		
2014-2015	\$4,849,012	\$0	\$250,450	\$0	\$5,099,463	\$5,099,463		
2015-2016	\$5,222,212	\$383,642	\$0	\$0	\$5,605,854	\$5,222,212		
2016-2017	\$5,279,990	\$0	\$591,182	\$0	\$5,871,172	\$5,871,172		
2017-2018	\$5,591,091	\$0	\$295,467	\$0	\$5,886,558	\$5,886,558		
2018-2019	\$5,793,458	\$0	\$54,996	\$0	\$5,848,454	\$5,848,454		
2019-2020	\$5,793,933	\$0	\$126,235	\$0	\$5,920,168	\$5,920,168		
2020-2021	\$5,802,478	\$0	\$252,155	\$0	\$6,054,633	\$6,054,633		
2021-2022	\$5,803,005	\$0	\$252,202	\$0	\$6,055,207	\$6,055,207		
2022-2023	\$5,979,801	\$0	\$222,220	\$0	\$6,202,021	\$6,202,021		
2023-2024	\$6,161,609	\$0	\$128,328	\$0	\$6,289,936	\$6,289,936	\$5,802,291	\$6,312,581
2024-2025	\$6,072,777	\$0	\$134,951	\$0	\$6,207,728	\$6,207,728	\$5,976,360	\$6,501,958
2025-2026	\$6,254,961	\$0	\$138,999	\$0	\$6,393,960	\$6,393,960	\$6,155,651	\$6,697,017
2026-2027	\$6,442,609	\$0	\$143,169	\$0	\$6,585,779	\$6,585,779	\$6,340,320	\$6,897,928
2027-2028	\$6,635,888	\$0	\$147,464	\$0	\$6,783,352	\$6,783,352	\$6,530,530	\$7,104,866

This chart reflects the .94 general fund levy for 23-24 and then a 3% revenue growth for every year 2024 to 2028. The total tax request would be above the LB243 limit but below the additional 7% for 2023-2024.

- ❖ Expenses are the same as the previous chart
- ❖ Receipts are based on a 3% growth and will be greater than expenses on an annual basis.
- ❖ The column titled My Projections is based on a levy of .94 for next year and then .90 every year after next year.

TOTAL RECEIPTS BY PROGRAM												
YEAR	Taxes	Local	St Aid	SPED	Other State	Total State	Federal	Other	My Projection based on all receipts	Rec based on 3% growth from 23-24	Total Exp	Difference
2014-2015	\$4,477,054	\$4,776,296	\$1,121,475	\$229,622	\$362,114	\$1,713,211	\$141,096	\$53,270	\$6,683,873	\$6,683,873	\$6,217,101	\$466,772
2015-2016	\$4,628,885	\$4,920,601	\$344,732	\$242,606	\$443,844	\$1,031,182	\$311,670	\$54,492	\$6,317,945	\$6,317,945	\$6,556,116	-\$238,171
2016-2017	\$4,767,495	\$5,089,067	\$304,563	\$226,236	\$492,439	\$1,023,238	\$280,169	\$38,495	\$6,430,969	\$6,430,969	\$6,586,021	-\$155,052
2017-2018	\$5,156,552	\$5,466,139	\$305,052	\$296,901	\$598,320	\$1,200,273	\$299,864	\$40,706	\$7,006,982	\$7,006,982	\$6,644,776	\$362,206
2018-2019	\$4,630,262	\$4,958,486	\$395,640	\$316,296	\$582,766	\$1,294,702	\$278,278	\$37,946	\$6,569,412	\$6,569,412	\$7,027,013	-\$457,601
2019-2020	\$5,417,320	\$5,796,277	\$364,190	\$214,550	\$724,667	\$1,303,407	\$138,164	\$54,312	\$7,292,160	\$7,292,160	\$7,081,487	\$210,673
2020-2021	\$5,329,183	\$5,880,873	\$288,973	\$284,209	\$603,590	\$1,176,772	\$333,578	\$34,096	\$7,425,319	\$7,425,319	\$7,195,497	\$229,822
2021-2022	\$5,314,188	\$5,725,436	\$255,670	\$275,481	\$611,482	\$1,142,633	\$918,309	\$47,735	\$7,834,113	\$7,834,113	\$7,586,855	\$247,258
2022-2023	\$5,621,013	\$5,971,013	\$366,733	\$308,551	\$624,716	\$1,300,000	\$500,000	\$45,132	\$7,816,144	\$7,816,144	\$7,979,752	-\$163,608
2023-2024	\$5,791,912	\$6,141,912	\$993,645	\$608,551	\$560,438	\$2,162,634	\$241,540	\$44,114	\$8,590,200	\$8,590,200	\$8,324,433	\$265,767
2024-2025	\$5,708,411	\$6,058,411	\$993,645	\$608,551	\$582,474	\$2,184,670	\$241,540	\$42,817	\$8,527,437	\$8,847,906	\$8,582,506	\$265,400
2025-2026	\$5,879,663	\$6,229,663	\$993,645	\$608,551	\$597,877	\$2,200,073	\$241,540	\$43,357	\$8,714,633	\$9,113,343	\$8,848,655	\$264,689
2026-2027	\$6,056,053	\$6,406,053	\$993,645	\$608,551	\$609,592	\$2,211,788	\$241,540	\$43,689	\$8,903,070	\$9,386,744	\$9,123,135	\$263,609
2027-2028	\$6,237,735	\$6,587,735	\$993,645	\$608,551	\$610,845	\$2,213,041	\$241,540	\$44,406	\$9,086,722	\$9,668,346	\$9,406,210	\$262,136

Receipts and Expenses based on a .94 levy and then a 3% Growth



5004 Option Enrollment

The board of education supports the concept embodied in the Enrollment Option Program that parents and legal guardians have the primary responsibility for insuring that their children receive the best education possible. Accordingly, the school district will participate in the option enrollment program and receive option students as provided herein.

1. Definitions

- a. **Option Student Defined.** Option student shall mean a nonresident student who has chosen to attend the school district under the provisions of the option enrollment program.
- b. **Resident School District Defined.** Resident school district shall mean the school district in which a student resides or in which the student is admitted as a resident of the school district pursuant to state law.
- c. **Option School District Defined.** Option school district shall mean the school district that a student chooses to attend other than his or her resident school district.

2. **Persons Entitled to Apply for Option Enrollment of Students.** Only parents and legal guardians may apply for option enrollment of students. Applications filed by foster parents and adults acting *in loco parentis* are not authorized and will be automatically denied.

3. **Duties, Entitlements and Rights of Option Students.** Except as otherwise provided herein, once an option student's option enrollment application has been accepted he/she shall be treated as a resident student of the school district.

4. Standards for Acceptance or Rejection of Option Students.

- a. **Numeric Capacity.** The board of education may set the numeric capacity of programs, classes, grade levels, or school buildings by operation of this policy or through freestanding action by the board. Numeric Capacity will be determined based upon available staff, facilities, projected enrollment of resident students, projected number of students with which the option school district will contract based on existing contractual arrangements, and availability of appropriate special education

programs. Individuals seeking information about the numeric capacity set by the board may contact the superintendent for a copy of that resolution.

- b. **Programmatic Capacity.** In addition to the numeric capacity standards referred to above, the board may, by resolution, declare a program, a class, or a school unavailable to option students due to lack of capacity. Individuals seeking information about the programs that have been declared to be unavailable due to lack of capacity may contact the superintendent for a copy of the board's resolution.

- c. **Other Standards for Acceptance or Rejection of Option Enrollment Applications.** In addition to the numeric and programmatic capacity standards outlined above, the school district shall not accept an option student when acceptance of the student:

- i. Would increase the operating costs of the school district, such as by requiring the hiring of new staff or contracting with outside entities to provide services to the student;
- ii. Would require the procurement of new equipment, technology, or furnishings;
- iii. Would cause or require the rearrangement of caseloads for staff and contracted professionals;
- iv. Is reasonably deemed by appropriate school staff to pose a potential risk to the health or safety of students or staff;
- v. May pose a risk of adversely affecting the quality of educational services being provided to resident students, as determined by appropriate school staff.

- d. The school district shall accept an option student with a disability only to the extent that the school district's then current staff and facilities are sufficient to accommodate the student's needs without significantly increasing the operating costs of the school district, such as by requiring the hiring of new staff.

- e. The school district shall not base the decision to accept or reject an option student on the student's previous academic achievement, athletic or other extracurricular ability, disabling condition(s), proficiency in the English language, or previous disciplinary proceedings.

- f. If there are more option student applicants for any program, class, grade level or school building than can be accepted into such program, class, grade level or school building, applicants shall be accepted in the following order:
 - i. students with brothers or sisters attending the school district, either as resident students or as option students, shall be granted first priority;
 - ii. thereafter, option students shall be accepted into such program, class, grade level or school building in the order in which written applications were received by the school district.
5. **False or Misleading Option Applications.** If, prior to the student's attendance as an option student, the school district discovers that a previously accepted option application contained false or substantively misleading information, the option application will be rejected.
6. **Academic Credits and Graduation.** The school district shall accept credits toward graduation that were awarded by another school district, and shall award a diploma to an option student if the student meets the graduation requirements of the school district.
7. **Information Regarding Schools, Programs, Policies and Procedures.** The school district, its officers and employees, shall make information about the school district and its schools, programs, policies and procedures available to all interested people.
8. **Procedure for Students Optioning Into or Out of the School District.**
 - a. The parent or legal guardian of any student desiring to option into or out of the school district shall submit a proper and timely application to the board of education and the other affected school district for enrollment during the following and subsequent school years. Any application requiring the approval of the school district shall be deemed submitted when the application is actually received in the school district's business office.
 - b. On or before April 1st, the school district shall notify the parent or legal guardian of any student who has submitted an application to option into the school district and the resident school district,

in writing, whether the application is accepted or rejected. If an application is rejected, the reason for such rejection shall be stated in the notification. This written notice shall be sent via certified mail to the address listed on the option application.

9. Late Applications and Requests for Release

a. The board of education may refuse a request of a student seeking to option out of the school district when the option application is submitted after March 15th under the following conditions:

- i. When the district has already entered into contracts with teaching staff for the following school year;
- ii. When the district has already contracted for the performance of specific services for the student;
- iii. When the release of the student would have a negative financial impact or loss of revenue for the district.

b. The board of education will approve late applications to option into the district under the following conditions:

- i. When the resident district has released the student;
- ii. When the student's late enrollment into the district meets the standards for acceptance or rejection of option students contained elsewhere in this policy;

OR

b. The board of education will deny all applications to option into the district that are received by the district after March 15 of the school year prior to the student's requested enrollment.

c. The superintendent will notify parents or guardians who have submitted properly completed option applications after March 15th no later than 60 days following submission of the application of the board's acceptance or rejection of the application.

10. Students Who Do Not Need a Release from the Resident District

- a. A student does not need to be released from his/her resident district under the following circumstances:
 - i. When the student has relocated to a different resident school district after February 1
 - ii. When a student's option school district merges with another district effective after February 1
- b. The school district shall accept or reject an application from a student under this paragraph using the criteria set forth in this policy and will accept or reject the application within forty-five days.

11. Cancellation of Option.

Students who option either into or out of the school district shall:

- a. Attend the option school district until graduation or relocation/re-option in a different resident school district unless the student chooses to return to the resident school district, in which case the student's parent or legal guardian shall timely submit a cancellation form to the school board or board of education of the option school district and the resident school district for approval for the following year.
- b. Attend an option school district for not less than one school year unless the student relocates to a different resident school district, completes requirements for graduation prior to the end the school year, transfers to a parochial or private school, or upon mutual agreement of the resident and option school districts cancels the enrollment option and returns to the resident school district.

12. Authority of Superintendent.

The board of education authorizes the superintendent of schools to make decisions on its behalf pursuant to and to apply the criteria articulated by this policy in determining whether to grant or deny option enrollment applications.

Adopted on: _____

Revised on: _____

Reviewed on: _____



August 14, 2023

TO: Public School Superintendents
FR: School Finance & Organization Services
RE: Changes to Enrollment Option Process

NEW Enrollment Option Reporting Requirements Starting with the 2023/2024 School Year:
Due to recent changes of LB705, school districts will now be required to track and report the reason any Enrollment Option application is denied. School districts will be required to submit the data to the Department of Education at the end of the 2023/24 school year. The Department of Education will compile a report to be submitted to the Legislature by September 1 each year.

Districts MUST immediately begin tracking the number of applications denied, explanation for denial, if applicant stated there was an IEP, or the student has been diagnosed with a disability as defined in section 79-1118.01 and whether the applicant was provided the specific reason for denial.

Changes to the Review of Applications:

The school board of each school district shall adopt by resolution specific capacity standards for acceptance and rejection of enrollment option applications.

Capacity for special education services shall be determined on a case-by-case basis. If an application indicates that the student has an individualized education program or has been diagnosed with a disability as defined in section 79-1118.01, such application shall be evaluated by the school district's director of special education services or the school district's designee who shall then determine if the appropriate class, grade level, or school building has the capacity to provide the applicant the appropriate services and accommodations.

For all other students, per State Statute: standards may include the capacity of a program, class, grade level, or school building shall be determined by setting a maximum number of option students that a district will accept in any program, class, grade level, or school building, based upon available staff, facilities, projected enrollment of resident students, and projected number of students with which the option school district based on existing contractual arrangements

If an application is rejected by an option district or a resident district rejects a request from release, the rejecting district shall provide written notification stating the specific reasons for the rejection including, for students with an IEP or with a diagnosed disability a description of services and accommodations required that the school district does not have the capacity to provide, and the process for appealing such rejections to the State Board of Education. Such notification shall be sent by certified mail.

Additional Requirements:

A school board may, by resolution, declare a program, class, or school unavailable to option students for the next school year due to lack of capacity. School districts setting capacity limits shall be required annually to establish, publish on their website, and report the capacity for each school building or program prior to October 15th for the next school year.

For questions, please contact:

Michelle Cartwright / michelle.cartwright@education.gov / 402.450.0867 or

Kevin Lyons / kevin.lyons@education.gov / 402.450.1418

Website: [Enrollment Option Program – Nebraska Department of Education](#)

DRAFT - Appendix “1” to Option Enrollment Policy

The following is Appendix “1” to Policy 5004. The Board of Education hereby sets forth the maximum number of option students in any program, class, grade level or school building or in any special education programs operated by this school district, based upon available staff, facilities, projected enrollment of resident students, projected number of students with which this school district will contract based on existing contractual arrangements, and availability of appropriate special education programs. Any program, class, grade level, or school building which has “0” as the No. of Option Students is hereby declared unavailable to option students due to lack of capacity.

PROGRAM	PROGRAM CAPACITY	CURRENT ENROLLMENT	AVAILABLE OPTION
Birth – 36 months	15	4	TBD
PreSchool 3 year Half day*	40	22	18
PreSchool 4 year Half day*	40	24	16
PreSchool Capacity	80	46	34
Kindergarten	42	40	2
First	42	33	9
Second	42	35	7
Third	42	27	15
Fourth	42	37	5
Fifth	42	24	18
Building Capacity, (K-5)Elementary	252	196	56
K-5 Elementary SPED	25	32	0
PK-12 Speech	25	17	0
Sixth	48	37	11
Seventh	50	28	22
Eighth	50	26	24
Ninth	50	40	10
Tenth	50	39	11
Eleventh	50	33	17
Twelfth	50	34	16
Building Capacity, Secondary	348	237	111
6-12 Secondary SPED	25	35	0
K-12 Totals	600	433	167

Resolution Adopted: _____

Resolution Adopted: _____

2021 Blue Bird – Vision

Blue Bird Lease Returns (Currently 2 Available)

Capacity: 65 Passengers

Engine: Cummins ISB 6.7 Liter – 200 HP/520 Torque

Transmission: Allison PTS2500 – 5 Speed Automatic

Brakes: Hydraulic

Mileage: 35k range

Available: Fall/2023

ADDITIONAL SPECIFICATIONS:

100 Gallon Fuel Tank (safety mounted between frame rails)

240 Amp Alternator

Fuel/Water separator

Triple (3) Batteries

750 Watt Block Heater

11R22.5 Tires with mud/snow tread on rear

Air Ride Driver's Seat w/ armrest

Cruise Control

Tilt/Telescope Steering Wheel

LED Clearance Lights

High 77" Headroom

Tinted Windows

Heated/Remote Control Review Mirrors

LED Stop Arm Lights

AM/FM Radio w/ PA

Strobe Light

Cell Phone Charger Outlet

Back Up Alarm

90,000 BTU Left Front Heater/Defroster

50,000 BTU Stepwell Heater

80,000 BTU Rear Heater

Acoustic Ceiling full length of body

Brown Fire Block Vinyl Seat Covering

White Roof

PRICE.....\$78,500.00/each

Subject to prior sale

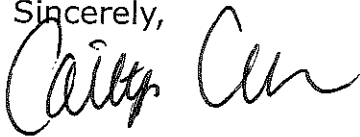
September 11, 2023

Members of the Centura Board of Education
c/o Centura Public Schools
201 N State Hwy 11
Cairo, NE 68824

Members of the Centura Board of Education,

I hereby resign my employment effective immediately.

Sincerely,

A handwritten signature in black ink, appearing to read "Caitlyn Caron". The signature is written in a cursive style with a large initial "C".

Caitlyn Caron