

Board of Education Regular Meeting

Monday, December 8, 2025 6:30 PM

Media Center, 1200 E Washington, West Point, NE 68788

1. Call the meeting to order

2. Mr. Weddle's Announcement

3. Welcome

3.a. Notification of the Open Meetings Act - adhered to and published.

3.b. Per Policy 2008 - reasonable advanced notification was made of the meeting.

3.c. Roll Call

4. Pledge of Allegiance

5. Approval of Agenda

6. Consent Agenda:

6.a. Minutes from November 10, 2025 meeting

6.b. Treasurer's Report and Claims

6.c. Excuse absent BOE members

7. Comment or Correspondence

7.a. Public Information

7.a.i. Any visitors wishing to address the board are invited to do so at this time.

7.b. Foundation Information

7.c. P2T Information

8. Administrative Reports

8.a. SPED

- Annual Proportionate Share Worksheet
- SPED Law Conference

8.b. Elementary School Principal

- MTSS Update
 - DIBELS—Winter Benchmark has started
 - MAP in January
 - Instructional Coach Meetings
- Parent Night
 - Grade 2
- Evaluation Update
 - Evaluations completed
 - Second evaluations in January for non-tenured
- Grandparents Thanksgiving Celebration—November

20

- 300 attending
- Elementary Winter Program—December 12

8.c. Middle School Principal

- End-of-semester awards assembly- Thursday, Dec 18th
- MAP testing- In progress
- Christmas Grandparents day Thursday, Dec 18th
- DIBELS testing
- Enrollment- 197 Students

8.d. HS Principal

- MAP testing
- ACT practice Exam December 9th

8.e. Activity Director

- Elementary and High School Concerts
- Veteran's Day Follow-Up
- District FFA Results
- Fall Activities Numbers/Percentages

8.f. Superintendent Report

- AQueSTT Performance Update
- NASB Leadership Conference Update
- AFR - Forward CPA
- JAG increase in district contribution
- Bid for renovation of current bathrooms - Otte Construction
- Online Auction Results
- Flooring installed over Christmas

9. **New Business**

9.a. Policy Review/Revision

- 2008 - Meetings
- 6032 - Constitution Day Education
- 6033 - Seclusion and Restraint of Students
- 6035 - Athletic Contest Participation by Sixth Graders
- 6036 - Reading Instruction and Intervention Services
- 6038 - Artificial Intelligence
- 6039 - Repeat of Grade at Parent-Guardian Request

9.b. To review, discuss and consider hiring Vicki Miller as a permanent substitute teacher, effective January 5th.

9.c. To review, discuss, and consider the approval of the 2026-2027 school calendar.

9.d. To review, discuss, and consider the West Point - Beemer - Guardian Angels Central Catholic baseball coop for the 2026 and 2027 school years.

9.e. To review, discuss and consider the amendment of Mr. Lewis's contract to designate him as the high school principal.

9.f. To review, discuss and consider the hiring of Sarah Willlliams as the Interm Middle School Principal for the remainder of the 2025-2026 school year with a start date of January 5, 2026.

9.g. To review, discuss, and consider the superintendent's evaluation.

9.h. To review, discuss and consider the potential amendment of the Superintendent's Contract.

10. **Adjourn**

11. **Next Regular Meeting will be January 12, 2026**

The meeting of the Board of Education was held at the Media Center on November 10, 2025 at 6:30 PM. President Blocher called the meeting to order. Notification of the Open meetings Act - adhered to and posted. Members present were **Present:** Steve Blocher, Eric Brockmann, Herb Hasenkamp, Steve Hughes, Holly Hunke, Eunice Ramirez. Also present was Superintendent Weddle.

Eunice Ramirez to approve the agenda. Holly Hunke seconded that motion. Motion Carried Steve Blocher: Yea, Eric Brockmann: Yea, Herb Hasenkamp: Yea, Steve Hughes: Yea, Holly Hunke: Yea, Eunice Ramirez: Yea

Holly Hunke to approve Consent Agenda. Eric Brockmann seconded that motion. Motion Carried Steve Blocher: Yea, Eric Brockmann: Yea, Herb Hasenkamp: Yea, Steve Hughes: Yea, Holly Hunke: Yea, Eunice Ramirez: Yea

Administrative reports were presented. Mrs. Liermann gave the Alternate Assessment 1% Justification report. The October Special Education Snapshot has been completed. The MDT/IEP meetings count was also given. The PK Community Outreach with the Sheriff's Department was held on Oct. 14. Elementary parent nights continue to be held, and have had great attendance. The Elementary MTSS update was given. The Backpack program is up and running. Elementary Runza night will be held Nov. 12th, with 15% of all sales from 4:30 pm to 8:30 pm being donated to the Elementary School. Elementary students will NAEP test on Feb. 11th. Mr. Gross and other Elementary teachers attended the PLC Summit, and presented on their successes as a Blue Ribbon School, and a model PLC school. Middle School Celebrated Red Ribbon week, and they held their annual Family Movie night. They also held a Middle School Halloween Dance that was well attended as well as an End-of-quarter celebration. The Middle School MTSS team continues to meet and make adjustments to their overall interventions process. Numerous College Visits and Conferences have been scheduled by Mrs. Knaak. Professional Development for all Certified staff was held on Oct. 27th. Mr. Riley reported on the Nebraska Comprehensive Literacy State Development Grant. Fall Activities have wrapped up, and Winter Activities will officially start on Nov. 17. Mr. Hohenthauer had participation numbers for the Winter Activities. Congratulations to Jesus Montoya, he was selected for the NSAA Believers and Achievers Award. The Veterans Day Program will be held Nov. 11th at 9:30am.

Mr. Weddle's Superintendent's report included updates on the EHA 2026-2027 insurance rates, Region III Superintendent meeting, potential renovation of the East entrance bathrooms, and the Rule 10 Safety and Security review. The State Education Conference will be held Nov. 19-21 in Omaha.

The following policies were reviewed with no revisions.

6021 – District Criteria for Selecting Evaluators to be used for Special Education Evaluations

6025 – Student Cell Phone and Electronic Devices

6026 – Emergency Dismissal

6027 – Field Trips

6028 – The Extracurricular Activities Program

6029 – Activity Trips

6030 – Public Appearances of School Groups

Eric Brockmann to approve a purchase of a new wheelchair-accessible van in an amount not to exceed \$85,000. Eunice Ramirez seconded that motion. Motion Carried Steve Blocher: Yea, Eric Brockmann: Yea, Herb Hasenkamp: Yea, Steve Hughes: Yea, Holly Hunke: Yea, Eunice Ramirez: Yea

Herb Hasenkamp To approve the purchase of an AWD Ford Transit 9 passenger van for an amount not to exceed \$67,000. Holly Hunke seconded that motion. Motion Carried Steve Blocher: Yea, Eric Brockmann: Yea, Herb Hasenkamp: Yea, Steve Hughes: Yea, Holly Hunke: Yea, Eunice Ramirez: Yea

A Motion was entertained for the board to convene into a closed session to consider, discuss and take all necessary action to release Neil Riley from his contract of employment prior to the end of its term. Also to accept his resignation, and to prevent needless injury to the reputation of a person and if such person has not requested a public meeting. Hunke moved to convene into a closed session to consider, discuss and take all necessary action to release Neil Riley from his contract of employment prior to the end of its term and accept his resignation and to prevent needless injury to the reputation of a person and if such person has not requested a public meeting. Ramirez seconded the motion. Ayes: Hunke, Ramirez, Blocher, Brockmann, Hasenkamp and Hughes. Nays: None. Motion carried.

At 7:11pm, the board entered into closed session.

At 7:27 pm the board reconvened in open session.

Agenda Item 9d: Proposal to take all necessary action to release Neil Riley from his contract of employment prior to the end of its term and accept his resignation – No motion was made; no action taken.

Meeting adjourned at 7:30pm

Next regular meeting will be December 8, 2025 at 6:30pm
Herb Hasenkamp, Secretary

West Point Public Schools

Receipt Summary for Board

Nov-25

Account	Description	Published Budget	Receipt in Nov 2025	Receipt YTD	Balance Nov 2025	% left to receipt in
01-1100	Taxes Levied	\$ 9,097,917.40	\$ 21,912.12	\$ 1,520,620.74	\$ 7,577,296.66	83.29%
01-1120	Motor Vehicle Taxes	\$ 570,000.00	\$ 61,708.32	\$ 174,052.90	\$ 395,947.10	69.46%
01-1300	Tuition- Other Schools	\$ 24,000.00	\$ -	\$ -	\$ 24,000.00	100.00%
01-1510	Investments Income	\$ 360,000.00	\$ 21,393.54	\$ 72,601.53	\$ 287,398.47	79.83%
01-1900	Local License Fees	\$ 28,750.00	\$ 1,099.00	\$ 46,569.00	\$ (17,819.00)	-61.98%
01-2110	County Fines & License	\$ 80,000.00	\$ 5,580.52	\$ 12,975.79	\$ 67,024.21	83.78%
01-3110	State Aid	\$ 1,223,419.00	\$ -	\$ 251,178.00	\$ 972,241.00	79.47%
01-3120	Sped/ Sped Transp	\$ 939,000.00	\$ -	\$ -	\$ 939,000.00	100.00%
01-3130	Homestead Exemp/ PP Taxes	\$ -	\$ -	\$ -	\$ -	#DIV/0!
01-3180	Pro-Rate Motor Vehicle	\$ 20,000.00	\$ -	\$ 1,574.58	\$ 18,425.42	92.13%
01-3400	State Apportionment	\$ 225,000.00	\$ -	\$ -	\$ 225,000.00	100.00%
01-3500	HAL/ E-Rate	\$ 20,000.00	\$ -	\$ 7,651.00	\$ 12,349.00	61.75%
01-4000	Federal Funds	\$ 445,388.00	\$ 26,373.14	\$ 60,710.34	\$ 384,677.66	86.37%
01-5200/53	Insurance Adj/ Transfer In	\$ -	\$ -	\$ -	\$ -	#DIV/0!
01-5690	Non Revenue Receipts	\$ 20,716.00	\$ 440.66	\$ 1,782.38	\$ 18,933.62	91.40%
01-9000	Non- Program Receipts	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total		13,054,190.40	138,507.30	2,149,716.26	10,904,474.14	84%

West Point Public Schools

Program Summary for Board

Dec-25

Account	Description	Budget	Disbursed Dec 2025	Disbursed YTD	Balance Dec 2025	Percentage left to Spend (%)
01-1100	All Instr	7,570,609.00	582,052.07	2,313,327.59	5,257,281.41	69.44%
01-1200	SPED	1,445,750.00	89,038.06	360,246.04	1,085,503.96	75.08%
01-2100	Pupil Support	1,147,700.00	59,348.52	329,767.90	817,932.10	71.27%
01-2200	Staff Support	200,100.00	9,865.16	39,083.43	161,016.57	80.47%
01-2300	BOE, Dist	405,000.00	26,763.04	100,993.73	304,006.27	75.06%
01-2400	Principal	862,500.00	65,514.26	289,999.03	572,500.97	66.38%
01-2500	Gen Admin	275,000.00	33,573.66	92,121.05	182,878.95	66.50%
01-2600	Blds & Grounds	1,575,900.00	88,723.45	331,013.59	1,244,886.41	79.00%
01-2700	Pupil Trans	615,000.00	21,779.57	78,267.00	536,733.00	87.27%
01-3000	Comm HAL	50,000.00	1,735.53	13,601.48	36,398.52	72.80%
01-5000	Debt Services	152,000.00	0.00	0.00	152,000.00	100.00%
01-6000	Grant	762,500.00	21,630.48	139,046.11	623,453.89	81.76%
01-8000	Transfers	200,000.00	0.00	0.00	200,000.00	100.00%
01-9000	Non Program	793,233.90	0.00	0.00	793,233.90	100.00%
Total		16,055,292.90	1,000,023.80	4,087,466.95	11,967,825.95	75%

Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/30/2025	07-1-01510-000-000	Investment Income - Interest on Investments	Citizens State Bank	00001	Check	\$1,692.40
Sub Total						\$1,692.40
Total Bond Fund						\$3,879.94
Status Batch No. Description						
Approved	DF- November -1	Interest - NLAf				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/30/2025	02-1-01510-000-000	Interest On Investments	NLAf	00001	Check	\$1,663.12
Sub Total						\$1,663.12
Total Depr Fund						\$1,663.12
Status Batch No. Description						
Approved	EBF - November - 1	Interest				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/30/2025	03-1-01510-000-000	Interest On Investments	F & M Bank	00001	Check	\$0.42
Sub Total						\$0.42
Status Batch No. Description						
Approved	EBF - November - 2	Interest - NLAf				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/30/2025	03-1-01510-000-000	Interest On Investments	NLAf	00001	Check	\$1,857.27
Sub Total						\$1,857.27
Total Emp Benefits Fund						\$1,857.69
Status Batch No. Description						
Approved	GF - November - 1	IDEA Payment				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/10/2025	01-1-04518-000-000	IDEA Part B (611) Base & Enrollment Poverty Allocation	State of Nebraska	00001	Check	\$25,217.00
Sub Total						\$25,217.00
Status Batch No. Description						
Approved	GF - November - 2	MIPS Reimbursement				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/4/2025	01-1-04708-000-000	Medicaid In Public Schools	State of Nebraska	00001	Check	\$578.07
Sub Total						\$578.07
Status Batch No. Description						
Approved	GF - November - 3	10-31 Cuming Cuming County Taxes				

Status	Batch No.	Description				
Approved	GF - November - 9	Interest - NLAf				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/30/2025	01-1-01510-000-000	Investment Income - Interest On Investments	NLAf	00001	Check	\$20,975.54
Sub Total						\$20,975.54
Total General Fund						\$138,507.30
Status	Batch No.	Description				
Approved	LF - November - 1	10-31 Daily Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/4/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$340.90
11/4/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$4.25
Sub Total						\$345.15
Status	Batch No.	Description				
Approved	LF - November - 10	11-10 Daily Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/11/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$74.70
11/11/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$5.00
Sub Total						\$79.70
Status	Batch No.	Description				
Approved	LF - November - 11	11-11 Daily Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/12/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$186.05
11/12/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$58.50
Sub Total						\$244.55
Status	Batch No.	Description				
Approved	LF - November - 12	11-11 Online Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/12/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$838.97
11/12/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$59.10
Sub Total						\$898.07
Status	Batch No.	Description				
Approved	LF - November - 13	11-12 Daily Lunch Sales				

Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/13/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$131.00
11/13/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$4.25
Sub Total						\$135.25
Status	Batch No.	Description				
Approved	LF - November - 14	11-13 Daily Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/14/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$270.70
Sub Total						\$270.70
Status	Batch No.	Description				
Approved	LF - November - 15	11-14 Daily Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/17/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$122.00
11/17/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$154.50
Sub Total						\$276.50
Status	Batch No.	Description				
Approved	LF - November - 16	11-17 Online Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/17/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$3,859.00
11/17/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$150.00
Sub Total						\$4,009.00
Status	Batch No.	Description				
Approved	LF - November - 17	Oct. Federal Lunch Claims				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/17/2025	06-1-04210-000-000	Federal Nutrition Programs	State of Nebraska	00001	Check	\$44,552.84
Sub Total						\$44,552.84
Status	Batch No.	Description				
Approved	LF - November - 18	11-17 Daily Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/18/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$644.50

11/18/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$110.00
Sub Total						\$754.50
Status						
Approved	Batch No. LF - November - 19	Description 11-17 Online Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/18/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$781.94
11/18/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$25.00
Sub Total						\$806.94
Status						
Approved	Batch No. LF - November - 2	Description 11-3 Daily Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/4/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$124.65
11/4/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$89.25
Sub Total						\$213.90
Status						
Approved	Batch No. LF - November - 20	Description 11-18 Daily Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/19/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$167.00
11/19/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$46.50
Sub Total						\$213.50
Status						
Approved	Batch No. LF - November - 21	Description 11-18 Online Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/19/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$1,472.13
11/19/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$9.50
Sub Total						\$1,481.63
Status						
Approved	Batch No. LF - November - 22	Description 11-20 Online Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/20/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$2,817.82
11/20/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$70.00

Sub Total							\$2,887.82
Status	Batch No.	Description					
Approved	LF - November - 23	Payroll Lunch Payments					
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit	
11/20/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$2,762.00	
11/20/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$705.00	
Sub Total						\$3,467.00	
Status	Batch No.	Description					
Approved	LF - November - 24	11-19 Daily Lunch Sales					
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit	
11/20/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$177.25	
11/20/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$47.00	
Sub Total						\$224.25	
Status	Batch No.	Description					
Approved	LF - November - 25	11-20 Daily Lunch Sales					
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit	
11/21/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$72.25	
11/21/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$8.50	
Sub Total						\$80.75	
Status	Batch No.	Description					
Approved	LF - November - 26	11-21 Daily Lunch Sales					
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit	
11/24/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$139.00	
11/24/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$69.25	
Sub Total						\$208.25	
Status	Batch No.	Description					
Approved	LF - November - 27	11-24 Online Lunch Sales					
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit	
11/24/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$1,737.94	
11/24/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$67.50	
Sub Total						\$1,805.44	

Status	Batch No.	Description				
Approved	LF - November - 28	11-24 Daily Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/25/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$324.50
11/25/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$100.00
Sub Total						\$424.50
Status	Batch No.	Description				
Approved	LF - November - 29	11-25 Daily Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/26/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$71.25
11/26/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$50.00
Sub Total						\$121.25
Status	Batch No.	Description				
Approved	LF - November - 3	11-4 Daily Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/5/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$192.00
11/5/2025	06-1-01612-000-000	School Breakfast Program - Reimbursable Programs	Food Service Receipts	00001	Check	\$20.00
Sub Total						\$212.00
Status	Batch No.	Description				
Approved	LF - November - 30	11-26 Daily Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/26/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$56.00
Sub Total						\$56.00
Status	Batch No.	Description				
Approved	LF - November - 31	11-26 Online Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/26/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$2,129.04
Sub Total						\$2,129.04
Status	Batch No.	Description				

Approved		LF - November - 32	Interest			
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/30/2025	06-1-01510-000-000	Investment Income - Interest On Investments	Charterwest Bank	00001	Check	\$143.22
Sub Total						\$143.22
Status		Batch No.	Description			
Approved		LF - November - 33	11-11 Online Lunch Sales - 2			
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/30/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$0.90
Sub Total						\$0.90
Status		Batch No.	Description			
Approved		LF - November - 4	11-6 Daily Lunch Sales			
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/7/2025	06-1-01510-000-000	Investment Income - Interest On Investments	Food Service Receipts	00001	Check	\$4.50
11/7/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$208.25
Sub Total						\$212.75
Status		Batch No.	Description			
Approved		LF - November - 5	11-5 Daily Lunch Sales			
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/6/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$102.75
Sub Total						\$102.75
Status		Batch No.	Description			
Approved		LF - November - 6	11-6 Online Lunch Sales			
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/6/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$4,043.42
11/6/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$55.50
Sub Total						\$4,098.92
Status		Batch No.	Description			
Approved		LF - November - 7	11-7 Daily Lunch Sales			
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/10/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Food Service Receipts	00001	Check	\$68.00

11/10/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$10.25
Sub Total						\$78.25
Status						
Approved	Batch No.	Description				
	LF - November - 8	11-11 Online Lunch Sales				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/11/2025	06-1-01612-000-000	School Breakfast Program - Reimbursable Programs	Food Service Receipts	00001	Check	\$1,606.12
Sub Total						\$1,606.12
Status						
Approved	Batch No.	Description				
	LF - November - 9	Cost Solutions Rebate				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/11/2025	06-1-01611-000-000	Food Services - Daily Sales - Reimbursable Programs	Cost Solutions	00001	Check	\$57.87
Sub Total						\$57.87
Status						
Approved	Batch No.	Description				
	LF - November -27	11-21 Thanksgiving Meal				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/24/2025	06-1-01620-000-000	Non Reimb Lunches - Adult and Staff Lunches	Food Service Receipts	00001	Check	\$624.00
Sub Total						\$624.00
			Total Lunch Fund			\$72,823.31
Status						
Approved	Batch No.	Description				
	OP - November - 1	Interest				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/30/2025	15-1-01510-000-000	Interest	Charterwest Bank	00001	Check	\$0.16
Sub Total						\$0.16
			Total Online Payments Fund			\$0.16
Status						
Approved	Batch No.	Description				
	QPF - November - 1	10-31 Cuming Cuming County Taxes				
Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/5/2025	09-1-01100-000-000	Taxes Levied/ Assessed by the School District	Cuming County Treasurer`	00001	Check	\$1.92
11/5/2025	09-1-03131-000-000	Property Tax Credit	Cuming County Treasurer`	00001	Check	\$211.20
Sub Total						\$213.12
Status						
Approved	Batch No.	Description				
	QPF - November - 2	Interest				

Transaction Date	Account Code	Description	Customer	Receipt No.	Payment Method	Credit
11/30/2025	09-1-01510-000-000	Interest on Investments	Citizens State Bank	00001	Check	\$19.90
Sub Total						\$19.90
			Total QCPUF Fund			\$233.02
Grand Total						\$224,189.29

West Point Public Schools

Check Report

Begin Date: 12/01/2025; End Date: 12/31/2025; Accounting Cycle: [All]; Check Type: Accounts Payable and Payroll
Liability; Payee: [All]; Bank: [All]; Account Expression: [All]; Show Detail by Voucher: Yes; Created On: 12/3/2025

Check Date	Check Number	Payee	Amount
12/20/2025	21999	Manual Paycheck	\$802.09
12/08/2025	22000	Blue Cross / Blue Shield	\$1,200.84
12/08/2025	22001	Blue Cross/Blue Shield	\$165,414.77
12/08/2025	22002	Charterwest Bank - State Taxes	\$19,231.65
12/08/2025	22003	Charterwest Bank- Payroll Taxes	\$129,294.75
12/08/2025	22004	Credit Bureau Services Inc	\$389.52
12/08/2025	22005	Madison National Life Ins Co., Inc	\$4,567.57
12/08/2025	22006	Massachusetts Mutual Life Insurance Company	\$3,310.17
12/08/2025	22007	Mutual of Omaha	\$2,130.52
12/08/2025	22008	State Of Nebraska	\$91,992.00
12/08/2025	22009	VSP Vision Service Plan (CT)	\$1,451.41
12/08/2025	22010	West Point Public School (WPPSL)	\$3,337.00
12/08/2025	22011	WPPS	\$4,594.15
12/08/2025	22012	Amazon	\$1,958.98
12/08/2025	22013	ATS, LLC	\$17,541.00
12/08/2025	22014	Blocher, Steven	\$34.00
12/08/2025	22015	Bomgaars	\$1,467.03
12/08/2025	22016	Capital Sanitary Supply Co, Inc.	\$4,386.03
12/08/2025	22017	Century Link 2	\$411.56
12/08/2025	22018	CenturyLink	\$72.49
12/08/2025	22019	ChromebookParts.com	\$159.31
12/08/2025	22020	Eakes Office Solutions	\$39.49
12/08/2025	22021	Engelmeyer Repair, LLC	\$251.21
12/08/2025	22022	Five Star Technology Solutions, LLC	\$3,750.00
12/08/2025	22023	Forward CPA	\$21,000.00
12/08/2025	22024	Gentrup, Tina	\$137.00
12/08/2025	22025	Graybeal Foods	\$296.85
12/08/2025	22026	Gross, Doug L	\$26.60
12/08/2025	22027	Grunwald Mechanical Contractors and Engineers	\$15,753.15
12/08/2025	22028	HARRIS Computer Systems	\$92.40
12/08/2025	22029	HD Supply	\$579.84
12/08/2025	22030	Hoffman, Shelby	\$1,888.70
12/08/2025	22031	Hometown Leasing	\$1,805.48
12/08/2025	22032	Hotsy Equipment Co.	\$251.00
12/08/2025	22033	Island Supply Welding Co	\$76.80
12/08/2025	22034	IXL Learning	\$10,237.50
12/08/2025	22035	Johnson, Alyssa C	\$95.20
12/08/2025	22036	KSB School Law	\$229.50
12/08/2025	22037	La Quinta Inn & Suites	\$149.00
12/08/2025	22038	Lewis, Andrew B	\$507.40
12/08/2025	22039	Liermann, Kendra L	\$284.20
12/08/2025	22040	Lightspeed Systems	\$4,655.00
12/08/2025	22041	Mackin Educational Resources	\$234.47
12/08/2025	22042	Major Refrigeration	\$753.74
12/08/2025	22043	Matheson Trigas Inc	\$280.20
12/08/2025	22044	Menards (Menard-FRE)	\$592.75
12/08/2025	22045	Midwest Alarm Services	\$500.50
12/08/2025	22046	Nebraska Association of School Boards	\$1,994.00
12/08/2025	22047	Nebraska Auto Repair, Inc.	\$276.38
12/08/2025	22048	Nebraska Safety Center-Transp.	\$350.00
12/08/2025	22049	NUMotion	\$5,238.80
12/08/2025	22050	One Office Solution	\$505.84

Check Date	Check Number	Payee	Amount
12/08/2025	22051	OneSource	\$17.00
12/08/2025	22052	Peterson Body & Paint Inc	\$414.60
12/08/2025	22053	Petromart	\$2,079.16
12/08/2025	22054	Presto-X	\$308.97
12/08/2025	22055	Quadient/NEOFUNDS	\$500.00
12/08/2025	22056	Riley, Neil M	\$450.00
12/08/2025	22057	S2 Refuse & Recycling	\$609.00
12/08/2025	22058	Sapp Bros Petroleum Inc	\$2,405.40
12/08/2025	22059	St. Francis Memorial Hospital	\$1,636.26
12/08/2025	22060	Stanek Fire Protection	\$1,255.83
12/08/2025	22061	Trustmark Voluntary Benefit Solutions Inc	\$142.98
12/08/2025	22062	USBANK - Credit Cards	\$3,548.52
12/08/2025	22063	Victory Too, LLC	\$302.59
12/08/2025	22064	Vondrak, Richard	\$3,493.26
12/08/2025	22065	Wagner Tire and Repair LLC	\$983.62
12/08/2025	22066	Weddle, Daniel J	\$100.00
12/08/2025	22067	West Point Arnold Motor Supply	\$275.83
12/08/2025	22068	West Point Light & Water	\$15,412.33
12/08/2025	22069	West Point News	\$129.99
12/08/2025	22070	Woodriver Energy LLC	\$3,064.33
12/08/2025	22071	WP-B High School Activities	\$1,319.80
12/19/2025	ACH	H S A Contributions	\$12,316.24
12/19/2025	ACH	Payroll	\$422,881.86
		Total General Fund	\$1,000,227.41
12/08/2025	8139	Blue Cross/Blue Shield	\$6,436.80
12/08/2025	8140	Charterwest Bank - State Taxes	\$409.60
12/08/2025	8141	Charterwest Bank- Payroll Taxes	\$4,131.80
12/08/2025	8142	Madison National Life Ins Co., Inc	\$233.97
12/08/2025	8143	Mutual of Omaha	\$111.31
12/08/2025	8144	Revco Solutions Inc	\$302.96
12/08/2025	8145	State Of Nebraska	\$3,112.17
12/08/2025	8146	VSP Vision Service Plan (CT)	\$87.28
12/08/2025	8147	West Point Public School (WPPSL)	\$130.00
12/08/2025	8148	Appearra	\$447.78
12/08/2025	8149	Cash-Wa Distributing Co	\$12,430.77
12/08/2025	8150	Graybeal Foods	\$241.44
12/08/2025	8151	Pan-O-Gold Baking Co.	\$682.20
12/08/2025	8152	Sysco Lincoln	\$6,134.20
12/08/2025	8153	US Foods DBA The Thompson Co	\$9,058.32
12/08/2025	8154	USBANK - Credit Cards	\$63.61
11/20/2025	ACH	H S A Contributions	\$797.22
11/20/2025	ACH	Payroll	\$19,562.61
		Total Lunch Fund	\$64,374.04
12/08/2025	1092	Clark Enersen Partners, The	\$1,012.27
12/08/2025	1093	Otte Construction Company	\$39,163.65
		Total Building Fund	\$40,175.92
12/08/2025	2003	Renze Display	\$5,390.94
		Total Qualified Capital - QCPUF	\$5,390.94

Reconciliation November 2025

General Fund

Beginning Balance	\$7,341,031.81
Receipts	\$116,695.76
Interest	\$21,811.54
Disbursements	(\$983,448.15)
Void Checks	\$4,655.00
ACTUAL ENDING BALANCE	\$6,500,745.96
Outstanding Check(s)	\$116,108.18
Bank Statement Balance	\$6,616,854.14

Lunch Fund

Beginning Balance	\$100,684.69
Receipts	\$72,680.09
Interest	\$143.22
Disbursements	(\$80,578.63)
Void Check	
ACTUAL ENDING BALANCE	\$92,929.37
Outstanding Check(s)	\$4,342.35
Bank Statement Balance	\$97,271.72

Building Fund

Beginning Balance	\$1,284,238.97
Receipts	\$1,370.89
Interest	\$3,853.86
Disbursements	(\$4,396.05)
Void Check	\$0.00
ACTUAL ENDING BALANCE	\$1,285,067.67
Outstanding Check(s)	\$0.00
Bank Statement Balance	\$1,285,067.67

Bond Fund

Beginning Balance	\$550,956.43
Receipts	\$2,185.55
Interest	\$1,694.39
Disbursements	\$0.00
Void Check	\$0.00
ACTUAL ENDING BALANCE	\$554,836.37
Outstanding Check(s)	\$0.00
Bank Statement Balance	\$554,836.37

Depreciation Fund

Beginning Balance	\$544,262.53
Receipts	\$0.00
Interest	\$1,663.12
Disbursements	\$0.00
Void Check	\$0.00

ACTUAL ENDING BALANCE \$545,925.65

Outstanding Check(s)	\$0.00
Bank Statement Balance	\$545,925.65
Inc CD Balance	\$970,473.80

Depreciation Fund Cd's

Depreciation #1	\$137,570.16
Depreciation #2	\$134,975.70
Depreciation #3	\$152,002.29
Grand Total Depr Fund	\$424,548.15

Employee Benefits Balance

Beginning Balance	\$607,787.22
Receipts	\$0.00
Interest	\$1,857.69
Disbursements	\$0.00
ACTUAL ENDING BALANCE	\$609,644.91

Qualified Capital Fund

Beginning Balance	\$53,655.77
Receipts	\$213.12
Interest	\$19.90
Disbursements	\$0.00
Void Check	\$0.00

ACTUAL ENDING BALANCE \$53,888.79

Outstanding Check(s)	\$0.00
Bank Statement Balance	\$53,888.79

Building Funds Cd's

Building Fund CD	\$0.00
Grand Total Building Fund Cd's	\$0.00

General Funds Cd's

General Fund CD#1	\$318,387.07
General Fund CD#2	\$327,879.57
General Fund CD#3	\$319,606.36
Grand Total General Fund Cd's	\$965,873.00

ACTIVITY ACCOUNTS

West Point Elementary Activity

Beginning Balance	\$24,990.26
Receipts	\$0.00
Interest	\$28.50
Disbursements	(\$486.67)
Void Check	\$0.00

ACTUAL ENDING BALANCE \$24,532.09

Outstanding Check(s)	\$0.00
Bank Statement Balance	\$24,532.09

West Point Elementary CD - 2267! \$6,491.18

High School Activity

Beginning Balance	\$99,632.57
Receipts	\$101,498.70
Interest	\$109.08
Disbursements	(\$35,367.98)
Void Check	\$713.00

ACTUAL ENDING BALANCE \$166,585.37

Outstanding Check(s)	\$6,474.73
Bank Statement Balance	\$173,060.10

Online Payment Account

Beginning Balance	\$12.63
Receipts	\$0.00
Interest	\$0.16
Disbursements	\$0.00
Void Check	\$0.00

ACTUAL ENDING BALANCE \$12.79

Outstanding Check(s)	\$0.00
Bank Statement Balance	\$12.79

Monthly Expenditure Report 2025-2026

	11,122,138	6000	1200	2100	2712/2713		OLR				
	GF Total	GRANT	SPED	SS Sped	SPED Transport.	Overall Total	Prop.Tax Receipts	LLF/CF Fines-Lic fees	Federal Funds	Other Receipts	Total
Budget	\$13,175,743	762,500	1,445,750	461,300	210,000	\$16,055,292.90	\$9,097,917	\$698,750	\$445,388	\$2,812,135	\$13,054,190
November							Revenue Budget				
Payroll	\$763,887	23,431	80,357	9,483	4,033	\$881,191	Monthly				1.06%
Bills	\$96,869	4,615	773	0		\$102,258	Yr. to Date				16.47%
Monthly Total	\$860,756	28,047	81,131	9,483	4,033	983,448	21,912	67,289	26,373	22,933	\$138,507
%	6.5%	3.7%	5.6%	2.1%	1.9%	6.1%	0.2%	9.6%	5.9%	0.8%	1.1%
Grand Total	2,563,089	117,415	271,208	115,872	19,858	3,087,442	1,520,620	233,805	59,832	335,459	\$2,149,715
%	19.5%	15.4%	18.8%	25.1%	9.5%	19.2%	16.7%	33.5%	13.4%	11.9%	16.5%
Balance	10,612,654	645,085	1,174,542	345,428	190,142	12,967,851	7,577,298	464,945	385,556	2,476,676	10,904,475
							Prop.Tax	Other Taxes	Federal	Other	
Budget	\$13,175,743	762,500	1,445,750	461,300	210,000	\$16,055,292.90	\$9,097,917	\$698,750	\$445,388	\$2,812,135	\$13,054,190
December							Revenue Budget				
Payroll	\$745,740	21,452	82,767	9061	3,892	\$862,914	Monthly				0.00%
Bills	\$128,145	178	6,271	1281.12	1,437	\$137,312	Yr. to Date				16.47%
Monthly Total	\$873,885	21,630	89,038	10,342	5,329	1,000,226					\$0
%	6.6%	2.8%	6.2%	2.2%	2.5%	6.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Grand Total	3,436,975	139,045	360,246	126,214	25,187	4,087,668	1,520,620	233,805	59,832	335,459	\$2,149,715
%	26.1%	18.2%	24.9%	27.4%	12.0%	25.5%	16.7%	33.5%	13.4%	11.9%	16.5%
Balance	9,738,768	623,455	1,085,504	335,086	184,813	11,967,625	7,577,298	464,945	385,556	2,476,676	10,904,475

2025-26 Fund Management

2025-2026	Depreciation		Building		Activity Account				Employee		Student		Bond		Lunch		QCPUF	
	Fund.		Fund		Elementary		High School		Benefits Fund		Fees		Fund		Account		Account	
	Begin Bal.	\$959,367	\$1,618,837	\$26,036	\$92,268	\$603,835	\$0	395,529	115,318	38,954								
Budget	\$664,583	\$3,601,031	\$852,500				\$1,108,627		\$0		\$876,560		\$1,206,450		\$32,170			
	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue	Expend.	Revenue
Sep	0	1,756	428,785	82,725	913	43	43,136	42,373	0	1,962	0	0	0	128,852	46,307	51,715	0	12,202
Oct	0	1,781	8,508	19,970	501	325	33,460	41,587	0	1,990	0	0	0	26,574	97,854	77,813	0	2,499
Nov	0	7,568	4,396	5,225	487	29	34,655	101,608	0	1,858	0	0	0	3,880	80,579	72,823	0	233
Dec.																		
Jan.																		
Feb																		
Mar																		
Apr																		
May																		
Jun																		
Jul																		
Aug																		
Totals	0	11,105	441,689	107,920	1,900	397	111,251	185,567	0	5,810	0	0	0	159,306	224,740	202,351	0	14,934
Balance	970,472	1,285,068	24,533		166,585		609,645		0		554,835		92,929		53,888			
			191,118															
Budget	\$664,583	\$3,601,031	\$852,500				\$1,108,627		\$1,200		\$876,560		\$1,206,450		\$32,170			

Depr CD
424548.15



November 5, 2025

To the Board of Education
West Point Public School District No. 1
1200 East Washington Street
West Point, NE 68788

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Point Public School District No. 1, West Point, Nebraska for the year ended August 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 23, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by West Point Public School District No. 1, West Point, Nebraska are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended August 31, 2025. We noted no transactions entered into by West Point Public School District No. 1, West Point, Nebraska during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached material misstatements were detected as a result of audit procedures and were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 5, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to West Point Public School District No. 1, West Point, Nebraska's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as West Point Public School District No. 1, West Point, Nebraska's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

West Point Public School District No. 1
November 5, 2025

We were not engaged to report on the Activities Fund – Schedule of Changes in Cash Balances and Student Fee Fund – Schedule of Changes in Cash Balances, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the board of education and management of West Point Public School District No. 1, West Point, Nebraska and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Forward CPA, LLC

FORWARD CPA, LLC

West Point Public School Audit - 2025 Adjustments

Adjustment 1

(A) - To reclassify long-term debt payments to principal and interest codes.

Workpaper Reference:

Debt.w1

Notes: To reclassify long-term debt payments to principal and interest codes.

Account	Debits	Credits
General: 01-2-05000-832-000 - Interest on Long-Term Debt	1,121.00	-
General: 01-2-05000-831-000 - Redemption of Principal	-	1,121.00
Bond: 07-2-05000-830-000 - Debt-Related Expenditures/Expenses	-	568,000.00
Bond: 07-2-05000-831-000 - Redemption of Principal	568,000.00	-
Totals	569,121.00	569,121.00

Adjustment Posted 2025-09-27 16:33:23 UTC by Abby Janzing

updated at 2025-09-27 16:53:21 UTC by Abby Janzing

Adjustment 2

(A) - To reclassify state receipts to match NDE confirmation.

Workpaper Reference:

Revenues.w14

Notes: To reclassify state receipts to match NDE confirmation.

Account	Debits	Credits
General: 01-1-03180-000-000 - Pro-Rate Motor Vehicle	138,539.00	-
General: 01-1-03120-000-000 - Sped (School Age)	-	138,539.00
Nutrition: 06-1-03150-000-000 - State Reimbursement (Of Nutrition Programs)	1,158.00	-
Nutrition: 06-1-04210-000-000 - Federal Nutrition Programs	-	1,158.00
Totals	139,697.00	139,697.00

Adjustment Posted 2025-09-27 18:16:05 UTC by Abby Janzing

Adjustment 3

(A) - To reclassify receipts to match the DHHS confirmation.

Workpaper Reference:

Revenues.w21

Notes: To reclassify receipts to match the DHHS confirmation.

Account	Debits	Credits
General: 01-1-04709-000-000 - Medicaid Administrative Activities (Maaps)	1,136.51	-
General: 01-1-04708-000-000 - Medicaid In Public Schools	-	1,136.51
Totals	1,136.51	1,136.51

Adjustment Posted 2025-09-27 18:27:25 UTC by Abby Janzing

Adjustment 4

(A) - To reclassify 1% increased retirement.

Workpaper Reference:

Expenditures / Expenses and Encumbrances.w10

Notes: To reclassify 1% increased retirement.

Account	Debits	Credits
General: 01-2-01100-231-001 - Retirement - Teachers/ Pro Staff	-	58,189.99
General: 01-2-01100-231-002 - Retirement - Teachers/ Pro Staff	-	58,189.99
General: 01-2-01100-231-004 - Retirement - Teachers/ Pro Staff	-	58,189.99
General: 01-2-01100-237-001 - Increased Retirement Contributions	58,189.99	-
General: 01-2-01100-237-002 - Increased Retirement Contributions	58,189.99	-
General: 01-2-01100-237-004 - Increased Retirement Contributions	58,189.99	-
Totals	174,569.97	174,569.97

Adjustment Posted 2025-09-27 20:08:30 UTC by Abby Janzing

Adjustment 5

(A) - To record interest income on CDs.

Workpaper Reference:

Cash.w1

Notes: To record interest income on CDs.

Account	Debits	Credits
General: 01-903 - Certificates of Deposit	44,829.90	-
General: 01-1-01510-000-000 - Investment Income - Interest On Investments	-	44,829.90
Depreciation: 02-902 - Certificates of Deposit	19,717.42	-
Depreciation: 02-1-01510-000-000 - Interest On Investments	-	19,717.42
Activities: 05-904 - CD Balance	151.43	-
Activities: 05-1-01510-000-000 - Interest On Investments	-	151.43
Totals	64,698.75	64,698.75

Adjustment Posted 2025-09-30 16:45:25 UTC by Abby Janzing

updated at 2025-09-30 16:46:49 UTC by Abby Janzing

Adjustment 6

(A) - To record activity from the elementary activities account.

Workpaper Reference:

Cash.w21

Notes: To record activity from the elementary activities account.

Account	Debits	Credits
Activities: 05-903 - Cash Account - Elementary	919.32	-
Activities: 05-1-01510-000-000 - Interest On Investments	-	388.89
Activities: 05-1-01790-000-000 - Other Activity Income	-	12,408.11
Activities: 05-2-02900-890-000 - Activities Miscellaneous Expenditures	11,877.68	-
Totals	12,797.00	12,797.00

Adjustment Posted 2025-09-30 17:38:03 UTC by Abby Janzing

Adjustment 7

(A) - To reclassify a la carte balances to 1620.

Workpaper Reference:

Revenues.w19

Notes: To reclassify a la carte balances to 1620.

Account	Debits	Credits
Nutrition: 06-1-01611-000-000 - Food Services - Daily Sales - Reimbursable Programs	65,102.00	-
Nutrition: 06-1-01620-000-000 - Non Reimb Lunches - Adult and Staff Lunches	-	65,102.00
Totals	65,102.00	65,102.00

Adjustment Posted 2025-09-30 18:11:42 UTC by Abby Janzing

Adjustment 8

(A) - To record Perkins adjustment recorded by Michele.

Workpaper Reference:

Adjustments.w1

Notes: To record Perkins adjustment recorded by Michele.

Account	Debits	Credits
General: 01-2-06700-610-001 - Carl Perkins Federal Grant	-	1,138.44
General: 01-2-01100-610-001 - General Supplies	1,138.44	-
Totals	1,138.44	1,138.44

Adjustment Posted 2025-09-30 19:21:32 UTC by Abby Janzing

Adjustment 9

(A) - To adjust the county treasurer balance in the QCPUF.

Workpaper Reference:

Revenues.w12

Notes: To adjust the county treasurer balance in the QCPUF.

Account	Debits	Credits
QCPUF: 09-905 - Cash at County	12,184.72	-
QCPUF: 09-1-01100-000-000 - Taxes Levied/ Assessed by the School District	-	14,026.72
QCPUF: 09-1-03131-000-000 - Property Tax Credit	1,842.00	-
Totals	14,026.72	14,026.72

Adjustment Posted 2025-09-30 22:24:48 UTC by Abby Janzing

Adjustment 10

(A) - To adjust county treasurer balances in the building fund.

Workpaper Reference:

Revenues.w12

Notes: To adjust county treasurer balances in the building fund.

Account	Debits	Credits
Building: 08-905 - County Treasurer	-	34,101.00
Building: 08-1-01100-000-000 - Taxes Levied/ Assessed By the School District	34,101.00	-
Totals	34,101.00	34,101.00

Adjustment Posted 2025-09-30 22:31:56 UTC by Abby Janzing

Adjustment 11

(A) - To adjust county treasurer balance in the Bond Fund.

Workpaper Reference:

Revenues.w12

Notes: To adjust county treasurer balance in the Bond Fund.

Account	Debits	Credits
Bond: 07-902 - Cash at County Treasure	2,029.00	-
Bond: 07-1-01100-000-000 - Taxes Levied/ Assessed By The School District	-	2,029.00
Totals	2,029.00	2,029.00

Adjustment Posted 2025-09-30 22:36:16 UTC by Abby Janzing

Adjustment 12

(A) - To adjust county treasury balances in the General Fund.

Workpaper Reference:

Revenues.w12

Notes: To adjust county treasury balances in the General Fund.

Account	Debits	Credits
General: 01-904 - Cash at County Treasure	-	481,960.00
General: 01-1-01100-000-000 - Taxes Levied/Assessed By The School District	495,340.87	-
General: 01-1-01120-000 - Public Power District Sales Tax	-	14,987.00
General: 01-1-01125-000-000 - Motor Vehicle Taxes	-	2,813.00
General: 01-1-02110-000-000 - County Fines And License Fees	-	21,570.00
General: 01-1-03130-000-000 - Homestead Exemption	9,221.00	-
General: 01-1-03180-000-000 - Pro-Rate Motor Vehicle	-	7,975.00
General: 01-1-01911-000-000 - Local License Fees	9,478.31	-
General: 01-1-01921-000-000 - Police Court Fines	15,264.82	-
Totals	529,305.00	529,305.00

Adjustment Posted 2025-09-30 22:43:55 UTC by Abby Janzing
updated at 2025-10-13 20:41:30 UTC by Abby Janzing



October 23, 2025

To the Board of Education
West Point Public School District No. 1
1200 East Washington Street
West Point, NE 68788

Dear Members of the Board:

Our audit of West Point Public School District No. 1, West Point, Nebraska for the year ended August 31, 2025, included tests of compliance necessary to conform to current Auditing Standards Generally Accepts in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

Our audit included testing of membership and attendance documentation that we determined necessary to conduct our audit in accordance with GAS, GAAS, and NDE Rule 1 requirements. In addition, we considered the District's controls over such reporting to determine appropriate audit procedures. Providing an opinion on compliance with the requirements related to the above reporting or on internal controls over such reporting were not objectives of our audit and, accordingly, we do not express any such opinions.

As a result of the above tests of compliance with West Point Public School District No. 1, West Point, Nebraska's student membership and attendance reporting we state the following:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined that attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
6. We selected a sample of students from the District's attendance records for the year ended August 31, 2025, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records and verified the grade level of enrollment.

West Point Public School District No. 1
October 23, 2025

7. We traced the totals reported by the District on its annual Student Summary Attendance report to the District's census recordkeeping system for the fiscal year ended August 31, 2025.

Our audit also included testing a sample of General Fund disbursements for appropriate allocation to the school building level. A sample of expense allocations were tested verifying appropriate allocation to the school building level. The district allocation to the building level was appropriate.

This letter is intended solely for the information and use of the Board of Education, management, others within the District, and the Nebraska Department of Education and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

Forward CPA, LLC

FORWARD CPA, LLC

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA

FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED AUGUST 31, 2025



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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
West Point Public Schools District No. 1
West Point, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Point Public Schools District No. 1, West Point, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise West Point Public Schools District No. 1, West Point, 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 West Point Public Schools District No. 1, West Point, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the West Point Public Schools District No. 1, West Point, 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 this 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 the circumstances. 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.

Auditors' 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 auditors' 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 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, internal 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 the West Point Public Schools District No. 1, West Point, 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 the West Point Public Schools District No. 1, West Point, 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 West Point Public Schools District No. 1, West Point, Nebraska's basic financial statements. The supplementary information on pages 32 - 47 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 32 - 47 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 32 - 47 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 financial statements. The other information comprises the Activities Fund Schedule of Changes in Cash Balances, 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 23, 2025, on our consideration of West Point Public Schools District No. 1, West Point, 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 West Point Public Schools District No. 1, West Point, 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 West Point Public Schools District No. 1, West Point, Nebraska's internal control over financial reporting and compliance.

Forward CPA, LLC

Omaha, Nebraska
October 23, 2025

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
	Expenditures	Charges for Services	Operating Grants and Contributions	Primary Government
FUNCTIONS/PROGRAMS				Total Governmental Activities
Governmental Activities				
Instruction	8,520,067	31,494	1,628,103	(6,860,470)
Student support services	1,387,309	395,340		(991,969)
Instructional support	126,255			(126,255)
General administration	1,112,038			(1,112,038)
Central and business services	221,269			(221,269)
Operation and maintenance of plant	1,224,033			(1,224,033)
Student Transportation	440,825			(440,825)
Nutrition program	808,696	239,411	523,306	(45,979)
Debt Service	1,105,744			(1,105,744)
Capital outlay	2,363,058			(2,363,058)
Total Governmental Activities	17,309,294	666,245	2,151,409	(14,491,640)
General Receipts				
Taxes				
Property taxes - general purposes				5,574,764
Property taxes - debt service				949,491
Motor vehicle taxes				677,702
Public Power District sales tax				14,987
Interest				
County fines and licenses				573,119
State aid				95,407
State apportionment				1,181,043
Homestead exemption				444,327
Property tax credit				141,364
State and federal funds not restricted for a specific purpose				3,771,171
Other local receipts				35,059
Total General Receipts				51,136
Total General Receipts				13,509,570
CHANGE IN NET POSITION				(982,070)
NET POSITION, beginning of year				14,813,289
NET POSITION, end of year				13,831,219

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2025

ASSETS	
Cash in bank	10,890,822
Certificates of deposit	1,413,619
Cash at county treasurers	1,526,778
TOTAL ASSETS	<u>13,831,219</u>
NET POSITION	
Restricted for capital outlay	1,696,883
Restricted for nutrition program	115,317
Restricted for debt service	574,193
Unrestricted	11,444,826
TOTAL NET POSITION	<u>13,831,219</u>

See accompanying notes to financial statements.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND STATEMENT
OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Nutrition Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS					
Local receipts					
Property taxes	5,574,764		350,918	598,573	6,524,255
Public Power District sales tax	14,987				14,987
Motor vehicle taxes	677,702				677,702
Interest	419,414	271	138,096	15,338	573,119
Other local receipts	39,485				39,485
Nutrition program receipts		239,411			239,411
Student activities				395,340	395,340
County receipts	95,407				95,407
State receipts	6,241,090	14,646	224,193	129,787	6,609,716
Federal receipts	604,797	507,044			1,111,841
Non-revenue receipts	44,345	1,616			45,961
Total receipts	<u>13,711,991</u>	<u>762,988</u>	<u>713,207</u>	<u>1,139,038</u>	<u>16,327,224</u>
DISBURSEMENTS					
Instruction	8,520,067				8,520,067
Student support services	964,331			422,978	1,387,309
Instructional support	126,255				126,255

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND STATEMENT
 OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS (CONTINUED)
 FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Nutrition Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS (continued)					
General administration	1,112,038				1,112,038
Central and business services	221,269				221,269
Operation and maintenance of plant	1,224,033				1,224,033
Student transportation	440,825				440,825
Nutrition program		808,696			808,696
Debt service	37,717		439,146	628,881	1,105,744
Capital outlay			2,330,790	32,268	2,363,058
Total disbursements	<u>12,646,535</u>	<u>808,696</u>	<u>2,769,936</u>	<u>1,084,127</u>	<u>17,309,294</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,065,456	(45,708)	(2,056,729)	54,911	(982,070)
OTHER FINANCING SOURCES (USES)					
Transfers in		165,000			165,000
Transfers out	(165,000)				(165,000)
Total other financing sources (uses)	<u>(165,000)</u>	<u>165,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, as previously reported	10,419,279		3,753,612	640,398	14,813,289
Adjustment - change from nonmajor to major fund		(3,975)		3,975	-
FUND BALANCES, beginning, as restated	<u>10,419,279</u>	<u>(3,975)</u>	<u>3,753,612</u>	<u>644,373</u>	<u>14,813,289</u>
FUND BALANCES, end of year	<u>11,319,735</u>	<u>115,317</u>	<u>1,696,883</u>	<u>699,284</u>	<u>13,831,219</u>

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND STATEMENT
 OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS (CONTINUED)
 FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Nutrition Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash in Bank	8,603,884	115,317	1,618,836	552,785	10,890,822
Certificates of deposit	1,406,830			6,789	1,413,619
Cash at County Treasurer	1,309,021		78,047	139,710	1,526,778
TOTAL ASSETS	<u>11,319,735</u>	<u>115,317</u>	<u>1,696,883</u>	<u>699,284</u>	<u>13,831,219</u>
FUND BALANCES					
Restricted for:					
Capital outlay			1,696,883		1,696,883
Nutrition program		115,317			115,317
Debt service				574,193	574,193
Committed for:					
Student activities				125,091	125,091
Assigned for					
Capital outlay	970,386				970,386
Employee benefits	623,826				623,826
Future year's budget	3,001,102				3,001,102
Unassigned	6,724,421				6,724,421
TOTAL FUND BALANCES	<u>11,319,735</u>	<u>115,317</u>	<u>1,696,883</u>	<u>699,284</u>	<u>13,831,219</u>

See accompanying notes to financial statements.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

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 the West Point Public Schools District No. 1, West Point, Nebraska (the "District").

Reporting Entity

The District'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.

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

Component Units

The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The District holds the corporate powers of the organization.
- The District appoints a voting majority of the organization's board.
- The District is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the District.
- There is fiscal dependency by the organization on the District.

Based on the aforementioned criteria, the only potential component unit of the District is the West Point-Beemer Schools Foundation (the Foundation), a not-for-profit entity organized in 2009, exclusively for the benefit of the District. Financial activities related to the Foundation are not reflected in the District's financial statements since activities of the Foundation for the year were not significant to the reporting entity.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Statements

The District utilizes the reporting provisions of Governmental Accounting Standards Board (GASB) Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* within the provisions of the modified cash basis of accounting. Statement 34 establishes 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. The effects of inter-fund 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 in program receipts are reported as general receipts.

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.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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 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.

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.

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:

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.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Bond Fund - This fund accounts for taxes levied and other revenue specifically maintained for the payment of bond principal and interest. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. Proceeds from refunding bond issues are deposited and recorded as a receipt in the Bond Fund. The General Fund is used to make bond principal and interest payments if the Bond Fund balance is not sufficient to meet these requirements.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund disbursements for the purpose of this fund are not allowed.

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 charges therein and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles.

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 and cash equivalents (e.g., certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized;

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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 and subscription-based technology arrangements are not reported.

If the District utilized accounting principles generally accepted in the United States of America, 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.

Equity Classification

Government-Wide Statements

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

Restricted net position consists of 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 provisions or enabling legislation.

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

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

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

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 are not in spendable form or because they are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

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.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Assigned

This classification includes amount 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 reserve the right to selectively spend unassigned resources first to defer the use of these other classified funds.

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.

Inter-fund Balances and Activities

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

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements. 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.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary 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

In accordance with the modified cash basis of accounting, vacation, and sick leave are recorded as disbursements when paid.

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.

Right to Use Assets

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 and subscription-based technology arrangements are not recognized in the financial statements. Payment on all leases and subscription-based technology arrangements are recorded as disbursements by function in the financial statements.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
 WEST POINT, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS
 AUGUST 31, 2025

NOTE 2: DEPOSITS AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts - are all classified as cash or cash and cash equivalents 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	12,304,441
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The carrying value (fair value) of the cash and investments consisted of the following:

Demand deposits (checking and money market)	10,890,822
Certificates of deposit	1,413,619
Total cash and investments	12,304,441

As of August 31, 2025, there were no certificates of deposit maturing beyond one year.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. As of August 31, 2025, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. 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

The NLAIF was formed in 1988 under the Interlocal Cooperation Act to provide a cash management program for school districts, educational service units and community colleges, public agencies, and other governmental subdivisions. The NLAIF was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment fund is voluntary for its members. The objective of the fund is to provide a means for investors to achieve a high rate of

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 2: DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

return while preserving principal and maintaining liquidity while investing only in instruments permitted by applicable Nebraska statutes. NLAFF seeks to achieve its investment objective through professionally managed investment funds governed by the investment policies and restrictions specified. The NLAFF Board of Trustees is elected from representatives of various participants in the fund. The NLAFF Board of Trustees has engaged PFM Asset Management, LLC as administrator and investment advisor. For a copy of the most recent audit report for the NLAFF, contact NLAFF at 1-877-667-3523 or via the NLAFF website at <https://www.nlafpool.org>.

The NLAFF is a pooled cash account that invests primarily in U.S. government and agency obligations and repurchase agreements. The NLAFF seeks to maintain a stable net asset value of \$1 per share, but it is possible to lose money investing in the NLAFF. The NLAFF is not insured or guaranteed by the FDIC or any other governmental agency.

At August 31, 2025, the District had \$8,579,325 in NLAFF investments.

Shares of NLAFF are available to be redeemed upon proper notice without restrictions under normal operating conditions. There are no limits to the number of redemptions that can be made as long as an investor has a sufficient number of shares to meet their redemption request. NLAFF's Board of Trustee may temporarily suspend the right of withdrawal or postpone the date of payment of redemption proceeds for the whole or any part of any period: (1) during which there shall have occurred any state of war, national emergency, banking moratorium or suspension of payments by banks in the State of Nebraska or any general suspension of trading or limitation on prices on the New York or American Stock Exchange or (2) during which any financial emergency situation exists as a result of which disposal by NLAFF of fund property is not reasonably practicable because of the substantial losses which might be incurred or it is not reasonably practicable for the NLAFF to determine the value of its net assets.

The District is exposed to risks noted below in relation to its investments in NLAFF. The District does not have a policy for these risks. The following NLAFF risk policies below were taken from footnotes in the NLAFF audit report.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 2: DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Interest Rate Risk

The NLAIF investment policy limits its exposure to market value fluctuations due to changes in interest rates by requiring that the portfolio maintain a dollar-weighted average maturity of not greater than 60 days. The weighted average maturity of the entire portfolio at May 31, 2025, the date of the latest NLAIF audit report, was 42 days.

Credit Risk

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The District's investment in NLAIF is rated AA+ by Standard & Poor's (S&P). According to the latest audit report on the NLAIF, as of May 31, 2025, the NLAIF limits the investments to certain fixed income instruments which school entities are permitted to invest in under Nebraska law.

NOTE 3: RETIREMENT PLAN

Plan Description

West Point Public Schools District No. 1, West Point, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

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

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 3: RETIREMENT PLAN (CONTINUED)

Plan Description (Continued)

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 monthly 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.

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained age plus creditable service equals 85 or greater.

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.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
 WEST POINT, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS
 AUGUST 31, 2025

NOTE 3: RETIREMENT PLAN (CONTINUED)

Plan Description (Continued)

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

Contributions

On May 6, 2025, LB645 was signed into law. LB645 changes contribution rates for the School Employees Retirement System ("the Plan"). The contribution rate for members, employers, and the State of Nebraska will now be dependent on the funded status of the Plan as determined by the independent, third-party actuarial valuation report.

LB645 states the contribution rates shall be calculated as of July 1 each year and will be based on the actuarial value of assets in the Plan as of the most recent actuarial valuation report presented to the Public Employees Retirement Board. The funded status in the report will determine the contribution rate to be implemented July 1 of the next year.

<u>Funded Status</u>	<u>Employee</u>	<u>Employer</u>	<u>State</u>
100% or above	7.25%	7.32%	0.00%
98% - 100%	8.00%	8.08%	0.70%
96% - 98%	8.75%	8.84%	0.70%
Less than 96%	9.75%	9.85%	2.00%

The employee contribution was equal to 9.78 percent from July 1, 2024 to June 30, 2025. The employee contribution was 8.0 percent from July 1, 2025, to August 31, 2025. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2025 was \$663,187.

The state contributed an amount equal to two percent of the compensation of all members through June 30, 2025 and 0.7 percent July 1, 2025, to August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the state.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 3: RETIREMENT PLAN (CONTINUED)

Contributions (Continued)

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$6,974,278. The Total covered payroll was \$6,899,999. 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: LONG-TERM DEBT

General Obligation Bonds

General Obligation Refunding Bonds, Series 2022, in the amount of \$2,897,000 carrying interest of 4.05% are due serially in installments of \$569,000 - \$622,000 plus interest through January 2027. Payments are being made through the Bond Fund.

Capital Financing Agreement (Direct Placement)

A capital financing agreement, dated August 2024 for \$2,619,000, with Citizens State Bank for an agricultural building addition, requires semiannual payments of \$219,573 each February and August through August 2031. The agreement has an effective interest rate of 4.359%.

Notes Payable (Direct Placement)

A note payable agreement, dated April 2021 for \$181,000, with Citizens State Bank for a lighting project, requires annual payments of \$37,717 each January through January 2026. The note has an effective interest rate of 1.475%.

The District has no unused lines of credit at August 31, 2025, and none of their long-term debt agreements have terms related to default or termination events with finance-related consequences or subjective acceleration clauses.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 4: LONG-TERM DEBT (CONTINUED)

Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the District for the fiscal year ended August 31, 2025.

	Balance September 1, 2024	Additions	Payments	Balance August 31, 2025	Amounts Due Within One Year
General Obligation Bonds	1,783,000		(568,000)	1,215,000	593,000
Capital Financing Agreement	2,619,000		(326,932)	2,292,068	341,540
Note Payable	73,752		(36,596)	37,156	37,156
	<u>4,475,752</u>	<u>-</u>	<u>(931,528)</u>	<u>3,544,224</u>	<u>971,696</u>

Annual Debt Service Requirements

Maturities on the above long-term debt are as follows:

Year Ending August 31	General Obligation Bonds		
	Principal	Interest	Total
2026	593,000	29,083	622,083
2027	622,000	9,910	631,910
	<u>1,215,000</u>	<u>38,993</u>	<u>1,253,993</u>

Year Ending August 31	Capital Financing Agreement		
	Principal	Interest	Total
2026	341,540	97,606	439,146
2027	356,801	82,345	439,146
2028	372,574	66,572	439,146
2029	389,393	49,753	439,146
2030	406,792	32,354	439,146
2031	424,968	14,177	439,145
	<u>2,292,068</u>	<u>342,807</u>	<u>2,634,875</u>

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 4: LONG-TERM DEBT (CONTINUED)

Annual Debt Service Requirements (Continued)

Year Ending August 31	Note Payable		
2026	Principal	Interest	Total
	37,156	561	37,717
	37,156	561	37,717

NOTE 5: TAX ABATEMENTS

The District is subject to tax abatements granted by the City of West Point, Nebraska, through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired, which is generally 15 years. The incremental taxes, including the District's share is returned to the developer, effectively rebating the taxes on the increased valuation.

Information relevant to the tax abatements impacting the District for the year ending August 31, 2025, are as follows:

Total TIF valuation 2023	5,703,685
District's total levy (per \$100 valuation)	0.617152
District's share of tax abatement	35,200

NOTE 6: CHANGE WITHIN FINANCIAL REPORTING ENTITY

During the reporting period, the Nutrition Fund transitioned from a nonmajor fund to a major fund. This change is in accordance with GASB Statement 34, which requires the reclassification of funds based on their financial significance.

Other governmental funds	
Net position, as originally reported	640,398
Net position, Nutrition Fund	3,975
Beginning Net Position	644,373

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
 WEST POINT, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS
 AUGUST 31, 2025

NOTE 7: INTERFUND TRANSFERS AND BALANCES

The General Fund transferred \$300,000 to the Depreciation Fund, and \$165,000 to the School Nutrition Fund for support during the fiscal year.

NOTE 8: 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. To manage its workers' compensation and property and casualty risks, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general liability, automobile liability, and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. The District contributed \$114,868 to ALICAP during the year ended August 31, 2025. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 9: LEASE AGREEMENTS

Lease agreements are summarized as follows:

Description	Date	Terms	Payment Amount	Balance August 31, 2025
Copier Lease	7/10/2023	60 months	\$ 1,805	\$ 61,387

Copy machines were leased beginning August 2023, for a term of 60 months. The lease is not renewable and the District will not acquire the equipment at the end of the 60 months. Payment terms are \$1,805 per month. There were no other contingent or sublease rentals related to the lease.

Annual requirements for the leased equipment are as follows:

Year Ending August 31	
2026	21,666
2027	21,666
2028	18,055
	<u>61,387</u>

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
WEST POINT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 10: COMMITMENTS

As of August 31, 2025, a building construction project was completed and \$490,238 remained to be paid on the related contracts. The remaining balance will be paid out of the Special Building Fund.

NOTE 11: SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 23, 2025, which is the date the financial statements were available to be issued.

Subsequent to August 31, 2024, the District was named as a defendant in a lawsuit seeking damages of up to \$1,000,000, or the limits of the District's insurance coverage. Since the case is in its early stages, the ultimate outcome of this matter is not presently determinable. The District's management believes that any potential loss would be covered by insurance and does not expect the matter to have a material adverse effect on the District's financial position.

SUPPLEMENTARY INFORMATION

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
GENERAL FUND COMPONENTS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclass- ifications	Total
RECEIPTS					
Local receipts					
Property taxes	5,574,764				5,574,764
Public Power District sales tax	14,987				14,987
Motor vehicle taxes	677,702				677,702
Interest	364,469	29,997	24,948		419,414
Other local receipts	39,485				39,485
County receipts	95,407				95,407
State receipts	6,241,090				6,241,090
Federal receipts	604,797				604,797
Non-revenue receipts	34,429	806	9,110		44,345
Total receipts	13,647,130	30,803	34,058	-	13,711,991
DISBURSEMENTS					
Instruction	8,031,220			488,847	8,520,067
Student support services	964,331				964,331
Instructional support	126,255				126,255
General administration	1,112,038				1,112,038

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
GENERAL FUND COMPONENTS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - MODIFIED CASH BASIS (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclass- ifications	Total
DISBURSEMENTS (continued)					
Central and business services	221,269				221,269
Operation and maintenance of plant	1,524,033		-	(300,000)	1,224,033
Student transportation	440,825				440,825
State categorical programs	15,838			(15,838)	-
Debt services	37,717				37,717
Federal programs	473,009			(473,009)	-
Total disbursements	12,946,535	-	-	(300,000)	12,646,535
RECEIPTS OVER (UNDER) DISBURSEMENTS	700,595	30,803	34,058	300,000	1,065,456
OTHER FINANCING USES					
Transfers in (out)	(165,000)	300,000		(300,000)	(165,000)
Total other financing sources (uses)	(165,000)	300,000	-	(300,000)	(165,000)
NET CHANGE IN FUND BALANCES	535,595	330,803	34,058	-	900,456
FUND BALANCES, beginning of year	9,189,928	639,583	589,768		10,419,279
FUND BALANCES, end of year	9,725,523	970,386	623,826	-	11,319,735

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
NONMAJOR FUNDS COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND
FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	Activities Fund	Bond Fund	(formerly non-major) Nutrition Fund	Qualified Capital Purpose Undertaking Fund	Total
RECEIPTS					
Local receipts					
Property taxes		550,011		48,562	598,573
Interest	1,735	13,508		95	15,338
Student activities	395,340				395,340
State receipts		95,037		34,750	129,787
Total receipts	<u>397,075</u>	<u>658,556</u>	<u>-</u>	<u>83,407</u>	<u>1,139,038</u>
DISBURSEMENTS					
Student support services	422,978				422,978
Capital outlay				32,268	32,268
Debt service		628,881			628,881
Total disbursements	<u>422,978</u>	<u>628,881</u>	<u>-</u>	<u>32,268</u>	<u>1,084,127</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(25,903)	29,675		51,139	54,911
FUND BALANCES, as previously reported	150,994	493,379	(3,975)	-	640,398
Adjustment - change from nonmajor fund to major fund			3,975		3,975
FUND BALANCES, beginning	150,994	493,379	-	-	644,373
FUND BALANCES, end of year	<u>125,091</u>	<u>523,054</u>	<u>-</u>	<u>51,139</u>	<u>699,284</u>

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
NONMAJOR FUNDS COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND
FUND BALANCE - MODIFIED CASH BASIS (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2025

	Activities Fund	Bond Fund	(formerly non-major) Nutrition Fund	Qualified Capital Purpose Undertaking Fund	Total
ASSETS					
Cash	118,302	395,529		38,954	552,785
Certificates of deposit	6,789				6,789
Cash at county treasurers		127,525		12,185	139,710
TOTAL ASSETS	<u>125,091</u>	<u>523,054</u>	-	<u>51,139</u>	<u>699,284</u>
FUND BALANCES					
Restricted for					
Debt service		523,054		51,139	574,193
Committed					
Student activities	125,091				125,091
Assigned					
Total fund balances	<u>125,091</u>	<u>523,054</u>	-	<u>51,139</u>	<u>699,284</u>
TOTAL FUND BALANCES	<u>125,091</u>	<u>523,054</u>	-	<u>51,139</u>	<u>699,284</u>

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGE IN FUND BALANCE - MODIFIED
CASH BASIS - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	2025 Actual	Over (Under) Budget
FUND BALANCE, beginning of year	<u>8,126,521</u>	<u>9,189,928</u>	<u>1,063,407</u>
RECEIPTS			
Local sources			
Taxes			
1100 Local district taxes	8,767,142	5,574,764	(3,192,378)
1120 Public Power District sales tax		14,987	14,987
1125 Motor vehicle taxes	420,000	677,702	257,702
1315 Tuition received from educational entities		600	600
1323 Tuition received from other districts within the state	17,150	14,539	(2,611)
1510 Interest	120,000	364,469	244,469
1740 Fees	3,500	7,853	4,353
1911 Local license fees	5,000	4,015	(985)
1921 Police court fees		276	276
1925 Categorical grants from corporations	20,000	1,200	(18,800)
1955 Postsecondary receipts	5,000	8,502	3,502
1990 Miscellaneous local receipts	10,000	2,500	(7,500)
Total local sources	<u>9,367,792</u>	<u>6,671,407</u>	<u>(2,696,385)</u>
County and ESU sources			
2110 Fines and licenses	<u>75,000</u>	<u>95,407</u>	<u>20,407</u>
State sources			
3110 State aid	1,181,043	1,181,043	-
3120 Special education programs	800,000	983,154	183,154
3125 Special education transportation	15,000	31,939	16,939
3130 Homestead exemption		123,563	123,563
3131 Property tax credit		3,437,811	3,437,811
3180 Pro-rate motor vehicle	20,000	18,658	(1,342)
3400 State apportionment	222,000	444,327	222,327
3535 Payments for high ability learners	15,000	7,013	(7,987)
3551 Career education		7,500	7,500
3599 State categorical programs	1,400	6,082	4,682
Total state sources	<u>2,254,443</u>	<u>6,241,090</u>	<u>3,986,647</u>

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGE IN FUND BALANCE - MODIFIED
CASH BASIS - BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	2025 Actual	Over (Under) Budget
RECEIPTS (continued)			
Federal sources			
4505 Title I, Part A: ESSA	140,000	231,734	91,734
4509 Title II, Part A: ESSA		45,260	45,260
4516 IDEA Preschool base enrollment poverty allocation		8,997	8,997
4518 IDEA Part B base enrollment poverty	270,285	228,175	(42,110)
4521 IDEA Part B Proportionate share		42,755	42,755
4525 Carl Perkins	10,000	4,542	(5,458)
4527 Title III, Part A: ESSA	4,000	7,065	3,065
4708 Medicaid in public schools (MIPS)	5,000	5,275	275
4709 Medicaid administrative activities (MAAPS)	5,000	8,692	3,692
4993 American Rescue Plan - Homeless children and youth		500	500
4998 ESSER III		21,802	21,802
Total federal sources	434,285	604,797	170,512
5300 Proceeds from the disposal of real or personal property		2,000	2,000
5690 Other non-revenue receipts	25,000	32,429	7,429
Total other financing sources	25,000	34,429	9,429
Total receipts	12,156,520	13,647,130	1,490,610
TOTAL FUNDS AVAILABLE	20,283,041	22,837,058	2,554,017
DISBURSEMENTS			
1000 Instruction			
1100 Regular instruction	7,130,000	5,524,726	(1,605,274)
1150 Limited English proficiency programs		365,707	365,707
1160 Poverty Programs		515,790	515,790
1190 Early childhood educational programs		644,935	644,935
1200 Special education programs	1,200,000	973,650	(226,350)
1291 Special education programs - ages 3-5		6,410	6,410
1292 Special education programs - ages 0-2		2	2
2100 Support services - students			
2120 Guidance services	1,010,000	273,490	(736,510)
2130 Health services		82,054	82,054
2141 Psychological services - SPED school age		115,163	115,163
2151 Speech pathology and audiology services - SPED school age		145,491	145,491
2152 Speech pathology and audiology services - SPED ages 3-5		1,613	1,613
2161 Occupational therapy - SPED school age		71,339	71,339
2171 Physical therapy - SPED school age		399	399
2181 Visually impaired - SPED school age		15,077	15,077
2190 Support services - other		259,705	259,705

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGE IN FUND BALANCE - MODIFIED
CASH BASIS - BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	2025 Actual	Over (Under) Budget
DISBURSEMENTS (continued)			
2200 Support services - instruction			
2220 Library/Media services	200,000	126,255	(73,745)
2300 Support services - general administration			
2310 Board of education	40,000	8,175	(31,825)
2320 Executive administration	310,000	284,919	(25,081)
2330 District legal services	20,000		(20,000)
2410 Office of the principal	870,000	818,944	(51,056)
2500 Central services			
2510 Fiscal services	250,000	221,269	(28,731)
2600 Operation and maintenance of plant			
2610 Operation of buildings	1,400,000	1,263,358	(136,642)
2620 Maintenance of buildings		184,580	184,580
2630 Care and upkeep of grounds		44,000	44,000
2650 Vehicle operation, maintenance and purchasing	10,000	8,573	(1,427)
2660 Security		23,522	23,522
2700 Student transportation			
2710 Regular pupil transportation	340,000	337,839	(2,161)
2712 Special education pupil transportation	60,000	56,116	(3,884)
2713 Vehicle operation and purchasing - SPED ages 3-5		18,031	18,031
2715 Vehicle operation and purchasing - SPED ages 0-2		253	253
2730 Vehicle servicing & maintenance - regular education		23,202	23,202
2732 Vehicle servicing & maintenance - SPED school age		5,384	5,384
3000 Operation of non-instructional services			
3535 High ability learners	50,000	8,338	(41,662)
3551 Career education	7,500	7,500	-
5000 Debt service	140,000	37,717	(102,283)

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGE IN FUND BALANCE - MODIFIED
 CASH BASIS - BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	2025 Actual	Over (Under) Budget
DISBURSEMENTS (continued)			
6000 Federal programs	1,200,000		
6200 Title I, Part A: Improving basic programs		153,782	153,782
6310 Title II, Part A ESEA/ESSA supporting effective instruction		30,300	30,300
6406 IDEA preschool base		8,999	8,999
6408 IDEA Part B base enrollment poverty		226,879	226,879
6412 IDEA Part B proportionate share		41,374	41,374
6700 Carl Perkins		4,542	4,542
6925 Title III, Part A English language acquisition		7,133	7,133
8000 Transfers out	200,000	165,000	(35,000)
Reappropriated funds	<u>1,199,258</u>		<u>(1,199,258)</u>
Total disbursements	<u>15,636,758</u>	<u>13,111,535</u>	<u>(2,525,223)</u>
 FUND BALANCE, end of year	 <u>4,646,283</u>	 <u>9,725,523</u>	 <u>5,079,240</u>
 ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		7,439,333	
Certificates of desposit		977,169	
County treasurer		1,309,021	
TOTAL FUND BALANCE		<u>9,725,523</u>	

See accompanying notes to budgetary schedules.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGE IN FUND BALANCE - MODIFIED
CASH BASIS - BUDGET AND ACTUAL - DEPRECIATION FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	2025 Actual	Over (Under) Budget
FUND BALANCE, beginning of year	<u>619,172</u>	<u>639,583</u>	<u>20,411</u>
RECEIPTS			
1510 Interest		29,997	29,997
5200 Transfers from General Fund		300,000	300,000
5690 Other non-revenue receipts		806	806
Total receipts	<u>-</u>	<u>330,803</u>	<u>330,803</u>
TOTAL FUNDS AVAILABLE	<u>619,172</u>	<u>970,386</u>	<u>351,214</u>
DISBURSEMENTS			
Reappropriated funds	<u>619,172</u>	<u>-</u>	<u>(619,172)</u>
FUND BALANCE, end of year	<u>-</u>	<u>970,386</u>	<u>970,386</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		540,725	
Certificates of deposit		429,661	
TOTAL FUND BALANCE		<u>970,386</u>	

See accompanying notes to budgetary schedules.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGE IN FUND BALANCE - MODIFIED
CASH BASIS - BUDGET AND ACTUAL - EMPLOYEE BENEFIT FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	2025 Actual	Over (Under) Budget
FUND BALANCE, beginning of year	<u>587,505</u>	<u>589,768</u>	<u>2,263</u>
RECEIPTS			
1510 Interest	28,500	24,948	(3,552)
5690 Non-revenue receipts		9,110	9,110
Total receipts	<u>28,500</u>	<u>34,058</u>	<u>5,558</u>
TOTAL FUNDS AVAILABLE	<u>616,005</u>	<u>623,826</u>	<u>7,821</u>
DISBURSEMENTS			
2900 Other support services	<u>616,005</u>	<u>-</u>	<u>(616,005)</u>
FUND BALANCE, end of year	<u>-</u>	<u>623,826</u>	<u>623,826</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		623,826	
TOTAL FUND BALANCE		<u>623,826</u>	

See accompanying notes to budgetary schedules.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGE IN FUND BALANCE - MODIFIED
CASH BASIS - BUDGET AND ACTUAL - ACTIVITIES FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	2025 Actual	Over (Under) Budget
FUND BALANCE, beginning of year	<u>139,572</u>	<u>150,994</u>	<u>11,422</u>
RECEIPTS			
1510 Interest		1,735	
1790 Other activity income	<u>375,428</u>	<u>395,340</u>	<u>19,912</u>
Total receipts	<u>375,428</u>	<u>397,075</u>	<u>21,647</u>
TOTAL FUNDS AVAILABLE	<u>515,000</u>	<u>548,069</u>	<u>33,069</u>
DISBURSEMENTS			
2900 Other support services	<u>515,000</u>	<u>422,978</u>	<u>(92,022)</u>
FUND BALANCE, end of year	<u><u>-</u></u>	<u><u>125,091</u></u>	<u><u>125,091</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		118,302	
Certificates of deposit		6,789	
TOTAL FUND BALANCE		<u><u>125,091</u></u>	

See accompanying notes to budgetary schedules.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGE IN FUND BALANCE - MODIFIED
CASH BASIS - BUDGET AND ACTUAL - NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	2025 Actual	Over (Under) Budget
FUND BALANCE, beginning of year	<u>2,934</u>	<u>(3,975)</u>	<u>(6,909)</u>
RECEIPTS			
1510 Interest	1,000	271	(729)
1611 Daily sales - school lunch program	235,000	133,846	(101,154)
1612 Daily sales - school breakfast program		22,340	22,340
1620 Daily sales - non-reimbursable programs		83,225	83,225
3150 State reimbursements	7,000	14,646	7,646
4210 Federal reimbursements	378,726	507,044	128,318
5200 Fund transfers in		165,000	165,000
5690 Other non-revenue receipts	<u>197,880</u>	<u>1,616</u>	<u>(196,264)</u>
Total receipts	<u>819,606</u>	<u>927,988</u>	<u>108,382</u>
TOTAL FUNDS AVAILABLE	<u>822,540</u>	<u>924,013</u>	<u>101,473</u>
DISBURSEMENTS			
3100 Food service operations	<u>822,540</u>	<u>808,696</u>	<u>(13,844)</u>
Total disbursements	<u>822,540</u>	<u>808,696</u>	<u>(13,844)</u>
FUND BALANCE, end of year	<u><u>-</u></u>	<u><u>115,317</u></u>	<u><u>115,317</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		115,317	
TOTAL FUND BALANCE		<u><u>115,317</u></u>	

See accompanying notes to budgetary schedules.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGE IN FUND BALANCE - MODIFIED
 CASH BASIS - BUDGET AND ACTUAL - BOND FUND
 FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	2025 Actual	Over (Under) Budget
FUND BALANCE, beginning of year	<u>246,063</u>	<u>493,379</u>	<u>247,316</u>
RECEIPTS			
1100 Local district taxes	625,000	550,011	74,989
1510 Interest		13,508	(13,508)
3130 Homestead exemption		8,897	(8,897)
3131 Property tax credit		84,622	(84,622)
3180 Pro-rate motor vehicle		1,518	(1,518)
Total receipts	<u>625,000</u>	<u>658,556</u>	<u>(33,556)</u>
TOTAL FUNDS AVAILABLE	<u>871,063</u>	<u>1,151,935</u>	<u>280,872</u>
DISBURSEMENTS			
5000 Debt service	<u>871,063</u>	<u>628,881</u>	<u>(242,182)</u>
Total Disbursements	<u>871,063</u>	<u>628,881</u>	<u>(242,182)</u>
FUND BALANCE, end of year	<u><u>-</u></u>	<u><u>523,054</u></u>	<u><u>523,054</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		395,529	
County treasurer		127,525	
TOTAL FUND BALANCE		<u><u>523,054</u></u>	

See accompanying notes to budgetary schedules.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGE IN FUND BALANCE - MODIFIED
CASH BASIS - BUDGET AND ACTUAL - SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	2025 Actual	Over (Under) Budget
FUND BALANCE, beginning of year	<u>1,066,989</u>	<u>3,753,612</u>	<u>2,686,623</u>
RECEIPTS			
1100 Local property taxes	548,801	350,918	(197,883)
1510 Interest		138,096	138,096
3130 Homestead exemption		7,887	7,887
3131 Property tax credit		215,123	215,123
3180 Pro-rate motor vehicle		1,183	1,183
5400 Loan proceeds	3,085,210	-	(3,085,210)
Total receipts	<u>3,634,011</u>	<u>713,207</u>	<u>(2,920,804)</u>
TOTAL FUNDS AVAILABLE	<u>4,701,000</u>	<u>4,466,819</u>	<u>(234,181)</u>
DISBURSEMENTS			
2610 Operation of buildings	4,115,371	2,330,790	(1,784,581)
5000 Debt Service	585,629	439,146	(146,483)
Total disbursements	<u>4,701,000</u>	<u>2,769,936</u>	<u>(1,931,064)</u>
FUND BALANCE, end of year	<u>-</u>	<u>1,696,883</u>	<u>1,696,883</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		1,618,836	
County treasurer		78,047	
TOTAL FUND BALANCE		<u>1,696,883</u>	

See accompanying notes to budgetary schedules.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGE IN FUND BALANCE - MODIFIED
CASH BASIS - BUDGET AND ACTUAL - QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Original and Final Budget	2025 Actual	Over (Under) Budget
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
RECEIPTS			
1100 Local property taxes	85,776	48,562	(37,214)
1510 Interest		95	95
3130 Homestead exemption		1,017	1,017
3131 Property tax credit		33,615	33,615
3180 Pro-rate motor vehicle		118	118
Total receipts	<u>85,776</u>	<u>83,407</u>	<u>(2,369)</u>
TOTAL FUNDS AVAILABLE	<u>85,776</u>	<u>83,407</u>	<u>(2,369)</u>
DISBURSEMENTS			
4500 Building, acquisition and improvements	<u>85,776</u>	<u>32,268</u>	<u>(53,508)</u>
Total disbursements	<u>85,776</u>	<u>32,268</u>	<u>(53,508)</u>
FUND BALANCE, end of year	<u>-</u>	<u>51,139</u>	<u>51,139</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		38,954	
County treasurer		12,185	
TOTAL FUND BALANCE		<u>51,139</u>	

See accompanying notes to budgetary schedules.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
 WEST POINT, NEBRASKA
 NOTES TO BUDGETARY SCHEDULES
 FOR THE YEAR ENDED AUGUST 31, 2025

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 generally consistent with the basis of accounting used in preparing the basic financial statements. All undisclosed 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 to any fund require a public hearing. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

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:

Receipts over disbursements - financial reporting basis	
General Fund	11,319,735
Receipts over disbursements - budgetary basis	
General Fund	9,725,523
Depreciation Fund	970,386
Employee Benefit Fund	623,826
	11,319,735

OTHER INFORMATION

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
ACTIVITY FUND SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2025

	Balance 8/31/2024	Receipts	Disbursements	Transfers in (out)	Balance 8/31/2025
Athletic support	52,324	82,918	82,254	(26,464)	26,524
Nonathletic	12,857	150,355	155,810	40,616	48,018
Organizations	11,474	7,100	3,299	(7,481)	7,794
Activities Support	(1,231)	4,710	4,612	5,773	4,640
Vocational clubs	28,131	-	-	(28,131)	-
Classes	4,088	-	-	(4,088)	-
Elementary - West Point	31,751	12,797	11,878	-	32,670
Resale	1,705	-	146	(1,185)	374
Miscellaneous	10,201	135,414	161,221	20,677	5,071
General	(306)	3,781	3,758	283	-
TOTAL ACTIVITY FUND	150,994	397,075	422,978	-	125,091
BUDGET	139,572	375,428	515,000	-	-



INDEPENDENT AUDITORS' 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
West Point Public Schools District No. 1
West Point, Nebraska

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Point Public Schools District No. 1, West Point, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise West Point Public Schools District No. 1, West Point, Nebraska's basic financial statements and have issued our report thereon dated October 23, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Point Public Schools District No. 1, West Point, 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 West Point Public Schools District No. 1, West Point, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of West Point Public Schools District No. 1, West Point, Nebraska's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as item 2025-001 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2025-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Point Public Schools District No. 1, West Point, 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 determination of financial statement amounts. 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*.

West Point Public Schools District No. 1, West Point, Nebraska's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on West Point Public Schools District No. 1, West Point, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. West Point Public Schools District No. 1, West Point, 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 responses.

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 West Point Public Schools District No. 1, West Point, 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 West Point Public Schools District No. 1, West Point, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forward CPA, LLC

Omaha, Nebraska
October 23, 2025

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2025

2025-001: SEGREGATION OF DUTIES

Criteria

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

Condition

Due to the size of the District, there is limited segregation of duties over bookkeeping and accounting functions. The same individual routinely reconciles the bank statements, processes payroll, including initiation and control of automated banking transactions, makes journal entries, and manages the general ledger functions.

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, unauthorized transactions, or improper reporting.

Recommendation

The District has responded to this deficiency by implementing procedures such as having bank reconciliations performed by someone other than the bookkeeper of that fund.

District's Response

The District, within the constraints of existing time and cost considerations, will continue to review the situation and make improvements as deemed appropriate.

WEST POINT PUBLIC SCHOOLS DISTRICT NO. 1
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2025

2025-002: DOCUMENTATION OF PROCEDURES

Criteria

Good management practices include written job descriptions, system procedures, and control policies. This not only enhances internal control, but helps provide continuity as personnel and conditions change.

Condition

The District does not have a complete set of formal accounting policies and procedures and related control procedures, including anti-fraud programs and controls.

Cause

The District has a limited number of personnel.

Potential Effect

Errors in the financial statements or disclosures could occur and not be detected by management.

Recommendation

The District has developed written procedures and policies in some areas. We recommend that the District continue to develop and formalize written policies and procedures to include all significant processes.

District's Response

The District utilizes the chart of accounts and accounting procedures prescribed by the Nebraska Department of Education. Informal control procedures are adequate due to our small size and supervisory activities by the Board and administrators. We will adopt any proposed revisions of this process as may be suggested by the auditor.

2008 Meetings

The formation of policy is public business and will be conducted openly in accordance with the Nebraska Open Meetings Act.

1. Types of Meetings

- a. The board shall hold its regular meetings on or before the third Monday of each month.
- b. Special and emergency meetings may be called as provided by law.
- c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

2. Notice

The board shall give reasonable advance publicized notice of the time and place of each of its meetings, which generally will be 48 hours or more in advance of the meeting. Such notice shall be transmitted to all members of the board and to the public.

Publication Procedure if the Newspaper Will Be Finalized for Printing Prior to the Time and Date of the Meeting. Notice of regular and special meetings shall be (1) published in a newspaper of general circulation within the district that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers.

Publication Procedure if the Newspaper Will Not Be Finalized for Printing Prior to the Time and Date of the Meeting. Notice of regular and special meetings shall be (1) posting on the newspaper's website, if available, and (2) posting on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the school district's jurisdiction is to be finalized for printing prior to the time and date of the meeting.

Newspapers of general circulation in the district include the ~~West Point~~ NewsCUMING COUNTY NEWS. Such notice shall contain a statement that the

agenda shall be readily available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board.

In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the school district will (1) post the notice on its website, if available, (2) request the newspaper submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (3) post the notice in a conspicuous public place in the school district's jurisdiction. The school district will keep a written record of the posting and the written request to the newspaper.

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

3. Weather Delays

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay. Notice of the date, time, and location of the postponed meeting will be advertised as required in the "Notice" section above.

4. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.

- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session, and the record shall state how each member voted, or if the member was absent or not voting.
- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and shall be published on the school district's website within ten working days of the last meeting or prior to the next convened meeting, whichever occurs earlier. The minutes shall be available on the website for at least six months.

[Adopted on: 02/14/2005](#)

[Revised on: 06/08/2009](#)

[08/12/2019](#)

[09/14/2020](#)

[01/13/2025](#)

[06/09/2025](#)

[07/16/2025](#)

[Review on: 11/14/2022](#)

[07/08/2024](#)

[Adopted on: _____](#)

[Revised on: _____](#)

[Reviewed on: _____](#)

2026-2027 School Calendar

August

Sun	Mon	Tues	Wed	Thur	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Sept.

Sun	Mon	Tues	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October

Sun	Mon	Tues	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31




November

Sun	Mon	Tues	Wed	Thur	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December

Sun	Mon	Tues	Wed	Thur	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Half Days

	Nov. 25	Thanksgiving
	Dec. 22	Christmas
	May 18	Last Day



Holidays - Vacations

Labor Day	Sept. 7
Fall Break	Oct. 30-Nov. 2
Thanksgiving	Nov. 26-27
Christmas / New Years	Dec. 23- Jan.4
Feb. Break	Feb. 19
Spring Break	Mar. 08-12
Easter Break	Mar. 26-29

In-service Days for Teachers No School for Students

August 10-12
November 2
January 4
February 24
May 19-20

Parent/Teach Con. No School

	Sept. 23	PTC
	Feb. 11	PTC

Graduation

 May 2 Graduation

Pre School

First Day August 20st
Last day May 11th

January

Sun	Mon	Tues	Wed	Thur	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February

Sun	Mon	Tues	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March

Sun	Mon	Tues	Wed	Thur	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April

Sun	Mon	Tues	Wed	Thur	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May

Sun	Mon	Tues	Wed	Thur	Fri	Sat
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Student days

Staff Days

172.0

184

Student Days

Staff Days

Student Days

Staff Days

**AMENDMENT TO
PRINCIPAL'S CONTRACT OF EMPLOYMENT
WEST POINT PUBLIC SCHOOLS**

This Amendment is made by and between the **Board of Education of West Point Public Schools**, legally known as **Cuming County School District 20-0001**, and referred to as "the Board" and "the School District" respectively, and **Andrew Lewis**, referred to herein as "the Principal."

The parties entered into a Middle School Principal Contract of Employment ("Contract") on March 10, 2025. The parties agree to amend the Contract as follows:

All references to "Middle School Principal" are changed to "High School Principal".

The annual salary in section 2 is changed from "\$108,848.26" to "\$116,848.26".

All other terms and conditions of the Superintendent Contract of Employment shall remain in full force and effect.

Andrew Lewis
Principal

Steve Blocher
School Board President

Executed on _____, 2025

Executed on _____, 2025

Attest:

Herb Hasenkamp
Board Secretary

**MIDDLE SCHOOL PRINCIPAL
INTERIM CONTRACT OF EMPLOYMENT**

It is hereby agreed by and between the Board of Education of the West Point School District #1, located in Cuming County in the State of Nebraska, hereinafter referred to as "the Board", and Sarah Williams hereinafter referred to as the "Administrator" that the Board in accordance with its action found in the minutes of the Board meeting held the 8th of December, 2025 has and does employ Sarah Williams as the Middle School Principal and the Administrator hereby agrees to accept such employment subject to the following terms and conditions.

- 1) The Administrator hereby affirms that she is not under contract with another Board of Education within the state covering all or part of the same time of performance as is contemplated by this contract. The Administrator hereby affirms that at the beginning of the term of this contract she holds or will hold a valid Nebraska Administrative and Supervisory Certificate in the State of Nebraska which is or will be in force and effect for the period covered by this contract. It is understood and agreed that this contract is not valid and no salary compensation will be paid to the Administrator until the Administrative Certificate, as herein indicated, is registered in the office of the Superintendent of West Point Public Schools.
- 2) The salary for the position shall be \$40,000.00, in the school year 2025-2026, and shall be payable in five equal installments. This salary shall not be reduced during the term of this contract, except for just and sufficient cause as provided by law. The Administrator shall be employed for a period beginning on January 2, 2026 and expiring on May 31, 2026, with 15 days of paid time off.
- 3) This contract shall conform to the regulations governing deductions from the above stated compensation with reference to Withholding Tax, Social Security, and Nebraska Retirement. Other deductions may be withheld as agreed to by the parties of this contract. This contract shall be deemed to have been entered into subject to all provisions of the laws of the State of Nebraska.
- 4) The duties of the Administrator shall be as prescribed in the Board of Education Policy Manual and associated position description and in directives of the Board of Education, and directives of the Superintendent of Schools. The Administrator agrees to devote her time, skill, labor, and attention to the duties as Middle School Principal throughout the term of this contract.
- 5) During the term of this contract, in the event the Administrator violates any provision of this agreement, or performs any act or does anything which is materially harmful to the employer, or which substantially inhibits the Administrator's ability to discharge the duties as set forth herein, including, but not limited to breach of this agreement or any of the reasons set forth in Neb. Rev. Stat. § 79-827. Nothing contained herein shall prevent the suspension of the Administrator, with pay, from his/her duties during the pendency of such proceedings to terminate, amend, or cancel this contract.

- 6) The Board shall provide the Administrator with transportation required in the performance of her official duties during the term of this employment or shall reimburse for such mileage at the approved District rate.
- 7) The Administrator shall be allowed fifteen (15) working days of Paid Time Off (PTO) leave annually exclusive of legal and school holidays. The cash value of unused PTO is \$150 per day for the first ten days; \$50 per day for each subsequent day. Reimbursement for PTO will occur in June payroll with paychecks.
- 8) Principle Residence/ Domicile in School District. The Principal's domicile shall be within the boundaries of the District as they exist on the first duty day of this contract; and, the Principal shall maintain her domicile and residence within the boundaries of the District during the term of this agreement, or any renewal, amendment, or continued thereof, except as otherwise provided herein. If the Principal is in his first year of employment with the District and does not have her residence within the District at the time of his employment, the Principal shall move her domicile within the District's boundaries within the first six months of the starting date of this contract. It is the purpose of this paragraph to require the Principal, at all times during such employment to live and maintain her domicile and principle place of residence in the District to encourage the Principal: (1) to be highly motivated and deeply committed to the District's educational system; (2) to speak to and vote on ballot issues affecting the district as a legal voter of the school district; (3) to be involved in school and community activities bringing him in contact with parents and community leaders and be committed to the future of the district and its schools; (4) to be accessible to parents and students, and allow parents and students to become personally acquainted with her and (5) to gain sympathy and understanding for the cultural basis of the community, and the social, economic, and environmental problems of the children of the school community and are thus less likely to be considered isolated from the community in which she is the educational leader.
- 9) The Board may require the Administrator to continue her professional development and to participate in relevant learning experiences. The Administrator may, therefore, with the approval of the Board, attend appropriate professional meetings at local, state, and regional levels, and may, with Board approval, attend national professional meetings. Valid expenses of such required attendance shall be borne by the District, based upon itemized expense claims submitted by the Administrator and approved by the Board.
- 10) The Administrator shall receive personal benefits and such other benefits that may be determined by the Board, as follows:
 - a. Health insurance, single or family plan, premium costs paid by the District.
 - b. Dental insurance, single and dependent plan, premium cost paid by the District.
 - c. Term life insurance: \$50,000.00 with an additional \$50,000.00 for Accidental Death and Dismemberment (AD & D) coverage, premium cost paid in full by the district.

- d. Payment of cash salary sufficient to allow the Administrator to purchase Income protection Long Term Disability (LTD) insurance from the School District's LTD insurance carrier in an amount equal to her total annual compensation as defined by current policy. Total compensation is defined as the annual gross salary plus the premium amount paid by the District for medical/dental insurance policy. By her signature on this contract, the Administrator authorizes the District to automatically deduct the LTD premium amount from her monthly salary and to transmit the LTD premium to the insurance carrier on her behalf.
 - e. Payment of professional dues and other miscellaneous memberships as contained in the current budget by the District.
 - f. \$200 reimbursement for cellular phone use.
- 11) There shall be no penalty for release or resignation by the Administrator from this contract; provided no resignation shall become effective until expiration of the Contract unless accepted by the Board and the Board shall fix the date at which the resignation shall take effect. Upon lawful termination of this Contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the twelve months in the annual salary period in which the termination occurs. Any portion of the salary paid, but not earned, prior to the date of termination of this Contract may be withheld by the School district from the Administrator's salary.
- 12) IT IS A MATERIAL PROVISION OF THIS CONTRACT THAT IT IS FOR A LIMITED PERIOD OF TIME AND SHALL NOT BE SUBJECT TO THE RENEWAL OR NONRENEWAL PROVISIONS OF NEB. REV. STAT. §§ 79-824 TO 79-839 OR §§ 79-846 TO 79-849. IN EXCHANGE FOR \$1.00 AND OTHER VALUABLE CONSIDERATION WHICH IS INCLUDED IN THE SALARY IN SECTION 2, THE INTERIM PRINCIPAL AGREES TO ACCEPT EMPLOYMENT ON THIS BASIS AND HEREBY RESIGNS AS OF THE EXPIRATION DATE SET OUT ABOVE. BY RESIGNING AND ACCEPTING THIS ADDITIONAL CONSIDERATION, THE INTERIM PRINCIPAL UNDERSTANDS THAT SHE IS WAIVING STATUTORY RIGHTS SUCH AS TO NOTICE AND A HEARING AND OTHER RIGHTS REGARDING NONRENEWAL OF EMPLOYMENT. SHE DOES SO VOLUNTARILY AND WITH FULL KNOWLEDGE OF THE RIGHTS SHE IS WAIVING.
- 13) It is the parties' intention that the Interim Principal be employed for one year or less in the position of interim principal. Therefore, the Interim Principal shall not receive service credit for or make contributions to the School Employees Retirement System of the State of Nebraska.
- 14) The parties shall be governed by all applicable state and federal laws, rules, and regulations in the performance of their respective duties and obligations under this Contract.

15) This Contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and an authorized representative of the Board.

16) If any portion of this Contract shall be declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity of enforceability of the remaining provisions of this Contract.

Executed this 8th day of December, 2025

_____, President, Board of Education

_____, Secretary, Board of Education

Executed this _____ day of _____, 2025

_____, Administrator

**AMENDMENT TO
SUPERINTENDENT’S CONTRACT OF EMPLOYMENT
WEST POINT PUBLIC SCHOOLS**

This Amendment is made by and between the **Board of Education of West Point Public Schools**, legally known as **Cuming County School District 20-0001**, and referred to as “the Board” and “the School District” respectively, and **Daniel J. Weddle (a/k/a DJ Weddle)**, referred to herein as “the Superintendent.”

The parties entered into a Superintendent’s Contract of Employment (“Contract”) on May 12, 2025. The parties agree to amend the Contract by adding the following:

Section 22. Additional Duties and Compensation. Due to the unforeseen abrogation of contract by another school employee, the Superintendent shall also serve as the High School Principal from December 1, 2025, through January 4, 2026. The Superintendent shall be compensated an additional \$1,000.00 for performing such duties. Payment for these duties shall be made with the regular January payroll.

All other terms and conditions of the Superintendent Contract of Employment shall remain in full force and effect.

Daniel J. Weddle
Superintendent

Steve Blocher
School Board President

Executed on _____, 2025

Executed on _____, 2025

Attest:

Herb Hasenkamp
Board Secretary

Superintendent Pay Transparency Notice—Proposed Contract *(Name of current or new superintendent)*

Notice is hereby given that West Point Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on May 12, 2025 at 6:30 pm at the Media Center Room in West Point, Nebraska.

After the 2025/26 school year, how many years remain on the contract:
 (Column F must be completed if additional years remain on contract.)

1

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 161,500.00	\$ 161,500.00	\$ 323,000.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>	\$ 1,000.00		\$ 1,000.00
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 28,675.44	\$ 28,675.44	\$ 57,350.88
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 28,307.40	\$ 28,307.40	\$ 56,614.80
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 221,682.84	\$ 220,682.84	\$ 442,365.68