The 2026 -2027 Budget Hearing will be at
7:00pm followed by the Tax Request Hearing
and then followed with the regular meeting.
Monday, September 14, 2026 7:00 PM
Superintendent's Office, 13800 W. Wood River
Rd, Wood River, NE 68883

The regular monthly meeting of the Wood River Rural Schools Board of Education will be held on Monday, September 14, 2026 7:00 PM in the Superintendent's Office, 13800 W. Wood River Rd, Wood River, NE 68883. The Board of Education will attempt to adhere to the sequence of the published agenda, but reserves the right to adjust the order of items if necessary and may elect to take action on any of the items listed. The following items will be put before the Board of Education for consideration.

1. Annual Budget Hearing-Convene Hearing, Public Input & Discussion, Close Hearing

2. Annual Tax Request Hearing - Convene Hearing, Public Input & Discussion, Close Hearing

3. Routine Business

    3.1. Recognize the Nebraska Open Meetings Act

    3.2. Pledge of Allegiance

    3.3. Recognize Visitors

    3.4. Approval of Agenda

4. Presentations

    4.1. Activity Director Report

    4.2. Elementary Principal Report

    4.3. MS/HS Principal Report

    4.4. Superintendent Report

5. Consent Agenda

    5.1. Approval of Prior Minutes

    5.2. Approval of the Monthly Claims

5.3. Approval of the Monthly Financial Reports

6. Discussions

   6.1. The design of the multi-use student programming space, strength and conditioning/weight room, and Career & Technical Education facilities.

7. Regular Agenda - Business

   7.1. Discuss, consider, and take all necessary action to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7%.

   7.2. Discuss, consider, and take all necessary action to approve the 2026-2027 Official Budget.

   7.3. Discuss, consider, and take all necessary action to approve the 2026-2027 Property Tax Resolution.

   7.4. Consideration and adoption of a resolution authorizing the creation of the Wood River Educational Facilities Leasing Corporation and authorizing the District to enter into one or more lease purchase financings with said Corporation in an aggregate principal amount of not to exceed $4,000,000, for the purpose of leasing certain educational facilities and equipment from the Corporation.

   7.5. Recognize WREA as the Bargaining Unit for the 2028-2029 School Year

   7.6. Discuss, consider, and take all necessary action to review, confirm, and approve district goals.

8. Adjournment

The Board of Education reserves the right to enter into Executive Session.
An agenda reflecting any changes will be available for public inspection during normal business hours in the office of the Superintendent of Schools. Except for items of an emergency nature, the agenda will not be enlarged later than 24 hours before the scheduled beginning of the meeting. Individuals attending the meeting are invited to make comments during the "Recognition of Visitors" time allowed under agenda item B.

Board of Education Regular Meeting
Superintendent's Office, 13800 W. Wood River Rd, Wood River, NE 68883
Monday, August 10, 2026 7:00 PM

The meeting was opened at 7:00 PM recognizing the Open Meetings Act.

1. Routine Business
   1.1. Recognize the Nebraska Open Meetings Act
   1.2. Pledge of Allegiance
   1.3. Recognize Visitors
   1.4. Approval of Agenda
   Motion to approve the agenda passed with a motion by Jodi Rauert and a second by Crystal Stutzman.
   Yea: 6, Nay: 0
2. Presentations
   2.1. Activity Director Report
   Mr. Hirchert increased our activity participation goal to 95% of students involved in at least 1 activity and 80% in 2 or more. He provided an update on the fall sporting events that will soon be taking place. We had 15 sports qualify for the Nebraska coaches association academic excellence award for having team average of over 3.30 gpa.
   2.2. Elementary Principal Report
   2.3. MS/HS Principal Report
   Mr. Pietrzak shared goals for the upcoming school year. We want 100% of students to show academic growth in all areas of NSCAS, ACT, and pre-ACT. We want to build community by getting participation numbers in activities up and meet or exceed community service hours. We also want students to earn at least 1 leader in me micro-credential.
   2.4. Superintendent Report
   Mr. Zessin shared some info about the legislative candidates for our district and what their stances are on public schools issues.
3. Consent Agenda
   Motion to approve consent agenda as presented passed with a motion by Dylan Gill and a second by Nick Rennau.
   Yea: 6, Nay: 0
   3.1. Approval of Prior Minutes
   3.2. Approval of the Monthly Claims
   3.3. Approval of the Monthly Financial Reports
4. Discussions
   4.1. The design of the multi-use student programming space, strength and conditioning/weight room, and Career & Technical Education facilities.
   We discussed proposed ceiling height for the potential new addition to the high school.

4.2. 2026-2027 Budget

We discussed that we wanted the building project to be as levy-neutral as possible. To do this, we may need to limit the number of summer projects.

4.3. 2027-2028 Professional Development

PLC "Professional Learning Community" is coming to Kearney next year. This is nationally recognized conference that we are lucky to have coming to a town this close to us. We hope to send the certified staff to the conference.

5. Regular Agenda - Business

5.1. Discuss, consider, and take all necessary action to set the date for the Annual Budget Workshop.

5.2. Discuss, consider, and take all necessary action to review, confirm, and approve district goals.

We looked at three main areas of focus for our district goals. Academic improvement, Culture, and Leadership. Work hard, build community, and lead the way!

5.3. Discuss, consider, and take all necessary action to award a contract for the High School ADA Parking project to the lowest responsible bidder.

Motion Motion to approve Diamond Engineering for the high school ADA parking project passed with a motion by Dylan Gill and a second by Nick Rennau.

Yea: 6, Nay: 0

5.4. Discuss, consider, and take all necessary action to approve the architectural services agreement with Wilkins Architecture Design Planning LLC for the proposed multi-use student programming space, strength and conditioning/weight room, and Career & Technical Education facility improvements.

Motion to approve the agreement with Wilkins Architecture passed with a motion by Jodi Rauert and a second by Crystal Stutzman.

Yea: 6, Nay: 0

6. Adjournment

Motion to adjourn passed with a motion by Crystal Stutzman and a second by Dylan Gill.

Yea: 6, Nay: 0

The meeting was duly adjourned at 8:31 p.m.

Dated the 10th day of August, 2026.

Attest:

Dylan Gill

Secretary

7. Thank You Notes

Board of Education Budget Meeting
Superintendent's Office, 13800 W. Wood River Rd, Wood River, NE 68883
Wednesday, August 26, 2026 7:00 AM

The meeting was opened at 7:00 AM recognizing the Open Meetings Act. **Present:** Tyler Doane, Dylan Gill, Craig Huxtable, Jodi Rauert, Nick Rennau, Crystal Stutzman.

1. Routine Business
   1.1. Recognize the Nebraska Open Meetings Act
   1.2. Recognize Visitors
   1.3. Approval of Agenda
   Motion to approve the agenda passed with a motion by Jodi Rauert and a second by Nick Rennau.
   Yea: 6, Nay: 0
2. Board Budget Workshop
3. Adjournment
   Motion to adjourn at 8:12am passed with a motion by Dylan Gill and a second by Nick Rennau.
   Yea: 6, Nay: 0

   The meeting was duly adjourned at 8:12 a.m.

   Dated the 26th day of August, 2026.

   Attest:

   Terry Zessin
   Superintendent

Wood River Rural Schools	
September 14, 2026	
Vendor Name	**Amount**
Acellus Educational Services LLC	$2,054.00
Amplify	$35,983.20
Benjamin's Landscaping Co	$1,754.86
Black Hills Energy E	$269.96
Black Hills Energy H	$218.94
Brabec, Nate	$80.00
Canfield, Nathan	$60.00
Capital Sanitary Supply Co, Inc	$1,712.60
CAROLINA BIOLOGICAL SUPPLY CO	$1,323.70
Casey's Business Master Card	$702.68
Central Commnity College- Grand Island	$165.00
City of Wood River	$16,550.02
CLIPPER PUBLISHING	$113.13
COOPERATIVE PRODUCERS, Inc.	$2,555.28
DAS State Acctg-Central Finance OCIO	$642.40
EAKES OFFICE PLUS	$679.49
EDUCATIONAL SERVICE UNIT #10	$9,105.73
Elan Financial Services	$9,859.54
FAIRBANKS IRRIGATION	$31.25
FLINN SCIENTIFIC INC	$262.58
Flores Concrete, LLC	$6,500.00
Foundation for Blind Childresn	$503.75
Great Minds PBC	$100.00
GRONE'S OUTDOOR POWER	$476.47
Hastings Museum of Natural & Cultural History	$45.00
HD Supply Facilities Maintenance, Ltd	$2,020.32
HEARTLAND DISPOSAL INC	$1,735.03
Herman Plumbing Co., Inc.	$1,533.20
HOMETOWN LEASING	$986.12
HYDRO TECH LLC	$711.80
Innovations Associate, LLC	$175.00
ISLAND SUPPLY WELDING CO	$168.64
IXL	$3,675.00
JourneyEd.com, Inc	$500.00
Karcher North Amerian, INC	$143.55
KSB School Law, PC LLO	$1,041.00

MCCOUN TRUCK PARTS	$1,379.09
MENARD'S	$506.00
Middleton Electric Inc	$3,347.29
NASB ALICAP	$138,373.00
NE ASS'N OF SCHOOL BOARDS	$564.00
NE RURAL COMM SCHOOLS ASS'N	$850.00
NE State Fire Marshal	$240.00
NEBRASKA ASSOCIATION FOR CURRICULUM	$250.00
Olsson, Inc.	$4,500.00
ONE CALL CONCEPTS, INC.	$2.46
ONE SOURCETHE BACKGROUND CHECK	$77.50
PRESTO-X-COMPANY	$410.00
QUILL CORPORATION	$47.53
SCHOLASTIC MAGAZINES	$158.22
Scripps National Spelling Bee	$206.50
Shearer, Stephanie	$258.00
SHERWIN WILLIAMS	$353.46
SOUTHERN PUBLIC POWER DISTRICT	$634.00
Surnali LLC dba Diversified Drug Testing, LLC	$262.00
TKE Elevator Corporation	$613.10
US Bank	$17,761.55
VectorSolutions	$1,300.20
Walsworth Publishing Company	$3,523.00
Wilkins Architecture Design Planning LLC	$131,740.13
Wood River Board of Education	$10.00
Wood River Fire & Rescue	$615.00
YANDA'S MUSIC	$174.95
Fund Number	**$412,596.22**

WOOD RIVER RURAL SCHOOLS August, 2026

General Fund-Interest Rate: 2.78%		
Beginning Balance		$5,870,252.92
Less Payroll	August, 2026	($289,417.56)
Less Payroll Bills	August, 2026	($306,920.42)
Less Monthly Bills	August, 2026	($737,840.90)
Heritage Bank	August, 2026	($30.00)
Hall County Treasurer	Taxes	$37,874.95
$79,185.71	Motor Vehicle Tax	$23,488.80
	Fines & Licenses	$4,711.92
	Homestead Exemption	$13,110.04
Alter Metal Recycling	Recycling	$393.80
State of Nebraska	Nebmac July-Dec 2025	$2,604.29
State of Nebraska	Nebmac July-Dec 2025	$62.00
State of Nebraska	21st Century ASP	$43,857.00
Thomas Wald	purchase 5 copiers	$1,500.00
Heritage Bank	Interest	$12,000.71
Heritage Bank	Interest	$0.04
Total Deposits	$139,603.55	
Ending Balance		$4,675,647.59
GENERAL MMK- CORNERSTONE Interest Rate: 3.00%		
Beginning Balance		$1,244,985.46
Cornerstone	Interest	$3,247.58
Heritage Bank Bond Fund	Trf funds to Gen MMK to earn for interest	$43,700.00
Ending Balance		$1,291,933.04
Ending Balance for General Fund & MMK		$5,967,580.63
Less Payroll	September, 2026	($296,564.74)
Less Payroll Bills	September, 2026	($328,634.56)
Less Monthly Bills	September, 2026	($412,596.22)
Ending Balance		$4,929,785.11
DEPRECIATION MMK-CORNERSTONE Interest Rate: 3.00%		
Beginning Balance		$324,960.94
Cornerstone	Interest	$1,641.36
JEO Consulting Group Inc	HS Parking Lot Survey & Design	($12,300.00)
Eakes Office Plus	Chairs & Desks	($17,467.56)
Heritage Bank General Fund	Trf from General Fund to Depr MMK Fund(see details below)	
Heritage Bank General Fund	HS Parking Concrete Replacement	$90,000.00
Heritage Bank General Fund	HS CTE Renovation	$125,000.00
Heritage Bank General Fund	Roof Replacement	$70,000.00
Heritage Bank General Fund	Furniture Replacement	$20,000.00
Heritage Bank General Fund	High School Carpet	$30,000.00
Heritage Bank General Fund	High School Lighting	$30,000.00
Heritage Bank General Fund	Elementary Carpet	$30,000.00
Heritage Bank General Fund	Elementary Lighting	$30,000.00
Heritage Bank General Fund	Furniture Replacement	$20,000.00
Heritage Bank General Fund	Vehicle Replacement	$50,000.00
	Subtotal	$791,834.74
Jerry's Sheet Metal Heating & Cooling	Lennox System-HS Admin Area	($40,000.00)
State Glass	Installation of Metal Door WRE	($7,095.00)
Ending Balance		$744,739.74
SPECIAL BUILDING-MMK-Interest Rate: 1.45%		
Beginning Balance		$618,263.21
Hall Co Treasurer	Taxes	$2,351.74
Hall Co Treasurer	Homestead Exemption	$984.89
Heritage Bank	Interest	$758.64
Ending Balance		$622,358.48
EMPLOYEE BENEFIT FUND-MMK-Interest Rate: 0.20%		
Beginning Balance		$3,678.64
Heritage Bank	Interest	$0.63
Ending Balance		$3,679.27
CAFETERIA FLEX PLAN-125		
Beginning Balance		$20,439.46
Employee Contributions		$6,581.95
Employee Distributions		($3,275.35)
Ending Balance		$23,746.06
BOND ACCOUNT-Interest Rate: 0.60%		
Beginning Balance		$43,740.09
Heritage Bank	Interest	$22.29
	Sub-Total	$43,762.38
Cornerstone General Fund MMK	Trf to General Fund MMK	($43,700.00)
Ending Balance		$62.38
OCPUF FUND OCPUF #1		
Beginning Balance		**$142,513.86**
Hall Co Treasurer	Taxes	$1,464.22
Hall Co Treasurer	Homestead Exemption	$542.20
Ending Balance		**$144,520.28**

QCPUF Pymt Schedule/Limited Tax & Refunding Bond $2,100,000 Last Pymt 12/15/2031		Total
12/15/2026	Principal: $210,000.00 Interest: $11,482.50	$221,482.50
6/15/2027	Principal: $0 Interest: $9,907.50	$9,907.50
12/15/2027	Principal: $215,000.00 Interest: $9,907.50	$224,907.50
NLAF QCPUF FUND 3.4%		
Beginning Balance		$286,511.67
NLAF	Interest	$826.85
Ending Balance		$287,338.52
LUNCH ACCOUNT-Interest Rate: 0.05%		
Beginning Balance		**$104,738.16**
RECEIPTS		
Student Lunch Deposits	$22,151.65	
Adults & a la carte	$567.60	
State of NE-Federal Reimbursement-July 2026	$41,673.76	
Interest	$5.48	**$64,398.49**
DISBURSEMENTS		
RevTrak, Inc/Credit Card Fees-Monthly Fee	($19.95)	
RevTrak, Inc/Credit Card Fees-Usage Fee	($95.93)	
OPAA! Management , Inc-July 2026 Contract Services	($36,082.30)	
Midwest Restaurant-repairs	($182.42)	
Wood River Activity Fund-Reimb	($623.50)	
US Bank-Supplies	($39.59)	($37,043.69)
	Sub-Total	**$132,092.96**
September 2026 Deposits		
Federal Reimbursement-August 2026	$16,066.43	
Outstanding Bills		
Krystalynn Garcia- Student Lunch Refund	($288.80)	
Brian Carmichael-Lunch Refund	($18.55)	
September 2026 Bills		
OPAA! Management , Inc-August 2026 Contract Services	($30,024.62)	
Midwest Restaurant-repairs freezer HS	($760.85)	
Midwest Restaurant-repairs steam table	($460.16)	
US Bank-Supplies	($576.59)	**($16,063.14)**
Ending Balance		**$116,029.82**
Board of Education		
Beginning Balance		$4,717.66
Safelite	#3 Van Windshield	($630.92)
Mi Pueblo Restaurant	staff appreciation-beginning of school year-dinner	($1,870.00)
General Fund	Monthly Reimbursement	$3,300.92
Ending Balance		$5,517.66
Student Fees		
Beginning Balance		$1,711.56
Students	Student Fees	$1,981.00
Ending Balance		$3,692.56

Activity Fund Balance Report - Summary - Exclude Encumbrances

08/2026 - 08/2026

Fund: 05 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 0100	Elementary Activity	390.00	0.00	0.00	0.00	390.00
05 704 0105	Wellness Center	100.00	0.00	10.00	0.00	110.00
05 704 0115	Celebrate Wood River	7,881.68	659.41	10,500.00	0.00	17,722.27
05 704 0116	Education Qwest Grant	10,109.95	0.00	0.00	0.00	10,109.95
05 704 0120	Technology	55.23	0.00	0.00	0.00	55.23
05 704 0130	iPads	4,623.13	1,194.94	1,272.74	0.00	4,700.93
05 704 0200	Activity Account	18,475.33	11,580.50	101,483.23	0.00	108,378.06
05 704 0210	Activity - Student Activity Fee	1,930.58	1,890.00	2,170.00	0.00	2,210.58
05 704 0215	Activity Account- WRES Student Lighhouse	11,831.01	0.00	60.00	0.00	11,891.01
05 704 0220	Volleyball	4,249.91	344.29	2,102.00	0.00	6,007.62
05 704 0230	Girls Basketball	1,427.13	0.00	282.00	0.00	1,709.13
05 704 0240	Weight Room	1.37	0.00	0.00	0.00	1.37
05 704 0250	Cross Country	461.39	343.75	250.50	0.00	368.14
05 704 0260	Football	(1,474.65)	969.88	9,565.00	0.00	7,120.47
05 704 0265	Track	2,969.67	0.00	0.00	0.00	2,969.67
05 704 0266	JH Track	2,211.72	0.00	0.00	0.00	2,211.72
05 704 0280	Wrestling	3,234.03	0.00	0.00	0.00	3,234.03
05 704 0285	Girls Wrestling	2,642.49	0.00	0.00	0.00	2,642.49
05 704 0290	Boys Golf	1,066.89	0.00	0.00	0.00	1,066.89
05 704 0292	Girls Golf	(6.05)	0.00	0.00	0.00	(6.05)
05 704 0295	Boys Basketball	391.04	0.00	0.00	0.00	391.04
05 704 0300	Concessions	35,550.93	0.00	112.60	0.00	35,663.53
05 704 0302	Middle School Funds	379.58	0.00	0.00	0.00	379.58
05 704 0303	6th Grade Funds	316.75	0.00	0.00	0.00	316.75
05 704 0310	Student Council	711.96	0.00	0.00	0.00	711.96
05 704 0320	Yearbook	565.00	0.00	50.00	0.00	615.00
05 704 0330	FFA	12,050.16	0.00	0.00	0.00	12,050.16
05 704 0340	FCA	2,053.76	0.00	0.00	0.00	2,053.76
05 704 0350	FBLA	860.01	0.00	60.68	0.00	920.69
05 704 0355	Teammates	5,469.72	0.00	0.00	0.00	5,469.72
05 704 0360	Spanish Club	2,756.06	0.00	0.00	0.00	2,756.06
05 704 0365	Mult Cultural Club	4,208.10	0.00	0.00	0.00	4,208.10
05 704 0385	Close-up	2,333.37	0.00	0.00	0.00	2,333.37
05 704 0395	National Honor Society	1,728.35	0.00	0.00	0.00	1,728.35
05 704 0400	Vocal Music	851.78	0.00	0.00	0.00	851.78
05 704 0405	Show Choir	325.00	0.00	0.00	0.00	325.00
05 704 0430	All School Play	1,466.68	0.00	0.00	0.00	1,466.68
05 704 0440	Music Trip	3,330.59	0.00	0.00	0.00	3,330.59

Activity Fund Balance Report - Summary - Exclude Encumbrances

08/2026 - 08/2026

Fund: 05 ACTIVITY FUND

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 0445	Music Booster	5,049.54	201.20	204.00	0.00	5,052.34
05 704 0450	Cheerleaders	297.03	439.40	1,852.00	0.00	1,709.63
05 704 0455	Dance	620.70	0.00	425.00	0.00	1,045.70
05 704 0460	Band	7,278.17	0.00	0.00	0.00	7,278.17
05 704 0592	Class of 2030	40.00	0.00	170.00	0.00	210.00
05 704 0593	Class of 2029	1,459.59	0.00	100.00	0.00	1,559.59
05 704 0594	Class of 2028	2,464.70	0.00	210.00	0.00	2,674.70
05 704 0595	Class of 2027	2,503.32	0.00	0.00	0.00	2,503.32
05 704 0596	Class of 2026	987.11	0.00	0.00	0.00	987.11
05 704 0598	Class of 2024	389.11	0.00	0.00	0.00	389.11
05 704 0610	Art	(215.50)	0.00	0.00	0.00	(215.50)
05 704 0615	Art Club	349.09	0.00	0.00	0.00	349.09
05 704 0620	Library	1,640.95	0.00	0.00	0.00	1,640.95
05 704 0625	Library Study Hall	54.94	0.00	0.00	0.00	54.94
05 704 0630	Shop	1,729.23	0.00	0.00	0.00	1,729.23
05 704 0635	Eagle Brew	0.00	0.00	0.00	0.00	0.00
05 704 0650	MS/HS Teachers	3,161.75	0.00	0.00	0.00	3,161.75
05 704 0655	Elem Teachers	199.70	0.00	0.00	0.00	199.70
05 704 0700	Scholarships	52,911.96	0.00	0.00	0.00	52,911.96
05 704 0800	Projects	66,363.83	0.00	0.00	0.00	66,363.83
05 704 0801	FUND BALANCE- Youth Sports	29,174.49	0.00	0.00	0.00	29,174.49
05 704 0802	English Classes	3,000.00	0.00	0.00	0.00	3,000.00
05 704 0850	Apparel Store	(812.15)	0.00	0.00	0.00	(812.15)
05 704 0900	Booster Club	80,629.06	0.00	0.00	0.00	80,629.06
05 704 0910	Post Prom	4,879.63	2,000.00	0.00	0.00	2,879.63
05 704 0915	WRE PTO	7,947.59	0.00	30.00	0.00	7,977.59
	Fund Total: 05	419,633.49	19,623.37	130,909.75	0.00	530,919.87

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _______________

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Wood River Rural Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Wood River Rural Schools resolves that:

1. The 2026-2027 property tax request be set at:

General Fund:	$	7,171,819.00
Bond Fund:	$	-
Special Building Fund:	$	1,100,908.00
Qualified Capital Purpose Undertaking Fund:	$	301,447.00

2. The total assessed value of property differs from last year's total assessed value by 9.01 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.782757 per $100 of assessed value.

4. Wood River Rural Schools proposes to adopt a property tax request that will cause its tax rate to be 0.782756 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Wood River Rural Schools will increase (decrease) last year's budget by 27.86 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by _______________, seconded by ________________ to adopt Resolution #_____________.

Voting yes were:	Voting no were:
______________________________	___________________________
______________________________	___________________________
______________________________	___________________________
______________________________	___________________________
______________________________	___________________________
______________________________	___________________________
______________________________	___________________________

Dated this ______ day of ___________, 2026

**MINUTES AND UNANIMOUS WRITTEN CONSENT
OF THE BOARD OF DIRECTORS
OF THE WOOD RIVER EDUCATIONAL FACILITIES
LEASING CORPORATION**

Section 21-1981, Reissue Revised Statutes of Nebraska, as amended, provides that Nebraska nonprofit corporations, such as the Wood River Educational Facilities Leasing Corporation (the "Corporation"), may take any action required to be taken at a meeting of the directors of such a corporation, or any action which may be taken at a meeting of the directors of such a corporation, may be taken without a meeting if a consent in writing, setting forth the actions so taken, shall be signed by all of the directors.

In accordance with the foregoing, the undersigned, constituting all of the members of the Board of Directors of the Corporation, unanimously approved and consented to the adoption of the following resolutions:

1. Resolution No. 1 of the Board of Directors of the WOOD RIVER EDUCATIONAL FACILITIES LEASING CORPORATION; and

2. Resolution No. 2 of the Board of Directors of the WOOD RIVER EDUCATIONAL FACILITIES LEASING CORPORATION.

____
Terry Zessin, Superintendent

____
Tyler Doane, Director

____
Dylan Gill, Director

____
Nick Rennau, Director

RESOLUTION NO. 1 OF THE BOARD OF DIRECTORS OF THE WOOD RIVER EDUCATIONAL FACILITIES LEASING CORPORATION

WHEREAS, on or about September 3, 2026, the Articles of Incorporation for the Wood River Educational Facilities Leasing Corporation (the "Corporation") were filed and recorded with the Secretary of State of the State of Nebraska; and

WHEREAS, Section 21-1925, Reissue Revised Statutes of Nebraska, as amended, provides that the initial bylaws of a nonprofit corporation shall be adopted by its incorporator; and

WHEREAS, the sole incorporator of the Corporation adopted the Corporation's bylaws by written action effective September 13, 2026; and

WHEREAS, the initial bylaws of the Corporation provide that the officers of said Corporation shall consist of a President, a Vice President, a Secretary and a Treasurer, and the Board of Directors of the Corporation desires to elect such officers.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WOOD RIVER EDUCATIONAL FACILITIES LEASING CORPORATION:

THAT, the following individuals are elected as the officers of the Corporation and in addition, that the following shall be the designated method of giving advance notice of Board of Directors meetings:

President:	Terry Zessin
Vice President:	Tyler Doane
Secretary:	Dylan Gill
Treasurer:	Nick Rennau

AND THAT, the designated method of giving advance notice of Board of Directors meetings of the Corporation shall be by posting or publication a reasonable time in advance of such meetings.

RESOLUTION NO. 2 OF THE BOARD OF DIRECTORS OF THE WOOD RIVER EDUCATIONAL FACILITIES LEASING CORPORATION

WHEREAS, the Wood River Educational Facilities Leasing Corporation (the "**Corporation**") is a nonprofit corporation duly organized and existing under the Nebraska Nonprofit Corporation Act, Chapter 21, Article 19, Reissue Revised Statutes of Nebraska, as amended (the "**Nonprofit Act**") and other laws, for the purpose of benefitting and carrying out the purposes of Hall County School District 0083 (Wood River Rural Schools) in the State of Nebraska (the "**District**"), a duly organized Class II school district under the laws of the State of Nebraska (the "**State**"), by providing for the acquisition, construction, improvement, repair, renovation and financing of buildings, facilities, furnishings and equipment for use by the District; and

WHEREAS, the District is authorized pursuant to Sections 79-10,105 and 79-10,107, Reissue Revised Statutes of Nebraska, as amended (the "**Leasing Act**") and other laws, to enter into contracts of one or more years for the lease or the lease-purchase of real or personal property for any purpose for which the District is authorized by law to purchase property or construct improvements; and

WHEREAS, it has been proposed and deemed desirable that the Corporation enter into one or more leasing arrangements with the District pursuant to the Leasing Act for the purpose of financing all or a portion of the costs of (a) constructing one or more additions to the District's existing facilities, including, without limitation, one or more additions for multi-use programming space, a weight room and related facilities and a career and technical education facility, (b) certain site work related to such additions, and (c) certain professionals associated with the foregoing, which may be completed as a single project or as multiple projects, which may be completed as a single project or as multiple projects (each, a "**Project**" and collectively, the "**Projects**");

WHEREAS, the Board of Directors (the "**Board**") of the Corporation has heretofore determined and does now find and determine that it is necessary and desirable for the District, and that it is within the authority and the purposes of the Nonprofit Act, the Leasing Act, and other laws, that the Corporation lease or license from the District certain real property and enter into one or more loans (each, a "**Loan**") with one or more banks or other financial institutions (each, a "**Lender**") in such an amount or amounts as set forth herein for the purpose of providing funds to acquire, construct, furnish and equip such Projects, and that the Corporation lease the Projects to the District; and

WHEREAS, the Board further finds and determines that it is necessary and desirable in connection with acquiring the Loans that the Corporation enter into certain documents, take certain other actions and approve the execution of certain other documents as provided herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WOOD RIVER EDUCATIONAL FACILITIES LEASING CORPORATION, AS FOLLOWS:

Section 1. All previous action of the Corporation or the District taken in connection with the formation of the Corporation and the development and financing of the Projects is hereby approved, ratified and authorized.

Section 2. In order to provide funds to pay the costs of acquiring, constructing, furnishing and/or equipping the Projects, the Corporation is hereby authorized to enter into one or more Loans in an aggregate principal amount not to exceed $4,000,000, the term of each Loan not to exceed 7 years and bearing interest at a rate such that the true interest cost of any such Loan shall not exceed 7.00%. The President, the Vice President, the Secretary, the Treasurer or any other officer of the Corporation (each, including any person authorized to sign on his or her behalf, an "**Authorized Officer**") is hereby authorized, empowered and directed to approve of the final amount, maturity date, principal amount, payment provisions, payment price, the rate of interest and such other terms and provisions relating to each Loan, subject to the parameters set forth herein and in that certain resolution adopted by the District's Board of Education on September 14, 2026, (the "**District Resolution**"), and such terms and provisions shall be set forth in the herein-authorized Loan Agreement relating to such Loan.

Section 3. Each Loan and the interest thereon shall be limited obligations payable solely out of the rents, revenues and receipts received by the Corporation pursuant to the herein-authorized Lease Agreements, and such rents, revenues and receipts shall be pledged and assigned to the Lender as security for the payment of the Loan as provided in the related Loan Agreement. Each Loan and the interest thereon shall not constitute a debt or liability of the State or any political subdivision thereof, including the District, and such Loan shall not constitute an indebtedness within the meaning of any constitutional or statutory debt limitation or restriction.

Section 4. The Authorized Officers, or each individually, are hereby authorized, empowered and directed to execute and deliver for and on behalf of the Corporation, including any necessary counterparts, in form and substance acceptable to the Authorized Officers, or any individually, but subject to the terms, parameters and conditions set forth herein, (i) one or more loan agreements (each, a "**Loan Agreement**") between the Corporation and the Lender, (ii) one or more lease agreements (each, a "**Lease Agreement**") between the Corporation and the District, (iii) one or more site or ground leases (each, a "**Site Lease**") between the Corporation and the District, (iv) one or more license and easements, if necessary, whereby the District would grant the Corporation a license and easement with respect to such real property (each, a "**License and Easement**"), (v) one or more quit claim deeds, if necessary, whereby the District would deed the such real property to the Corporation (each, a "**Quit Claim Deed**"), (vi) one or more leasehold deeds of trust and security agreements or deeds of trust and security agreements (each, a "**Deed of Trust**") from the Corporation to the Lender, and (vi) any and all other agreements related to financing the Projects deemed necessary by an Authorized Officer to effectuate such financing.

Section 5. The Corporation is hereby authorized to: (a) lease certain real property pursuant to the Site Lease or have access to such real property pursuant to a License and Easement with respect to the real property; (b) acquire, construct, furnish and equip the Projects; (c) lease the

Projects to the District pursuant to one or more Lease Agreements, subject to the parameters set forth herein and in the District Resolution; and (d) take title to, if necessary, certain real property as referenced in the Quit Claim Deed.

Section 6. The Authorized Officers, or any individually, are hereby authorized to approve the form and content of any request from a Lender of the terms and parameters of each Loan, subject to the parameters set forth herein and in the District Resolution.

Section 7. The Authorized Officers, or any individually, or any other officer of the Corporation is authorized to execute and deliver for and on behalf of the Corporation any and all additional certificates, documents, opinions or other papers and perform all other acts, including, without limitation, the execution, delivery and filing of any financing statements or any other documents to create and maintain a security interest in the properties, as permitted by law and revenues pledged under each Loan Agreement as may be required by the documents set forth above or as they may deem necessary or appropriate in order to implement and carry out the intent and purpose of this Resolution.

Section 8. The Corporation hereby designates the Loans as "qualified tax-exempt obligations" as defined in Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the "**Code**"). In addition, the Corporation hereby represents that:

(a) the aggregate face amount of all tax-exempt obligations (other than private activity bonds that are not "qualified 501(c)(3) bonds" and certain refunding bonds) which are expected to be issued by the Corporation, the District and all subordinate entities thereof during the calendar year in which the Corporation enters into a Loan is not reasonably expected to exceed $10,000,000; and

(b) the Corporation, the District and all subordinate entities thereof will not issue an aggregate principal amount of tax-exempt obligations (other than private activity bonds that are not "qualified 501(c)(3) bonds" and certain refunding bonds) during the calendar year in which the Corporation enters into a Loan, including the Loan, in excess of $10,000,000, without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the designation of the Loans as "qualified tax-exempt obligations" will not be adversely affected by such issuance.

The Authorized Officers, or each individually, are hereby authorized to take such other action as may be necessary to make effective the designation in this Section 8.

Section 9. The Corporation, as directed by the District and as required by any Lease Agreement or Loan Agreement, (1) shall comply with all applicable provisions of the Code, including Sections 103 and 141 through 150, and all related Regulations, necessary to maintain the exclusion from gross income for federal income tax purposes of the interest on each Loan and (2) will not use or permit the use of any proceeds of such Loan or any other funds of the Corporation nor take or permit any other action, or fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of the interest on the Loan.

Section 10. The provisions of this Resolution are hereby declared to be separable and, if any section, phrase or provision shall for any reason be declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases or provisions.

ACKNOWLEDGMENT OF RECEIPT
OF NOTICE OF MEETING

The undersigned members of the Board of Education of Hall County School District 0083 (Wood River Rural Schools) in the State of Nebraska hereby acknowledge receipt of advance notice of a meeting of said body, and the agenda for such meeting, held at 7:00 p.m. on Monday, September 14, 2026, in the Superintendent's Office located at 13800 W. Wood River Rd, Wood River, Nebraska.

DATED September 14, 2026.

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I hereby certify that _________________________ was/were absent from the meeting but that, to my personal knowledge, he/she/they received advance notice of the meeting.

____
Secretary

September 14, 2026
Wood River, Nebraska

A meeting of the Board of Education (the "Board") of Hall County School District 0083 (more commonly referred to as Wood River Rural Schools) in the State of Nebraska (the "District") was held at 7:00 p.m. on Monday, September 14, 2026, in the Superintendent's Office located at 13800 W. Wood River Rd, Wood River, Nebraska. Advance publicized notice of such meeting was given in strict accordance with the provisions of Article 14, Chapter 84, Reissue Revised Statutes of Nebraska, as amended (the "Open Meetings Act"), and set forth (a) the time, date, and place of this meeting, (b) that this meeting would be open to the attendance of the public and (c) that an agenda of then known subjects to be taken up at the meeting could be obtained from the office of the Superintendent of Schools (the "Superintendent"). A copy of said advance publicized notice (in the form of an affidavit of publication) was ordered annexed to the minutes of this meeting as Attachment 1. Each Board Member was previously furnished with a copy of said advance publicized notice, the same having been transmitted to each Board Member simultaneously with its publicizing, and a copy of their collective acknowledgment of receipt of such notice is attached to these minutes as Attachment 2. Additionally, reasonable efforts were made to provide advance notification of the meeting to all news media requesting the same of the time, date, and place of the meeting.

The President of the Board, ____________________, presided, and the Secretary of the Board, _________________, recorded the proceedings. On roll call the following Board Members were present: ____

____.

The following Board Members were absent: ____.

A quorum being present and the meeting duly commenced, the following proceedings were had and done.

The President of the Board publicly stated to all in attendance that a current copy of the Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

* * * * *

(Other Proceedings)

* * * * *

Board Member ______________ introduced the following resolution and moved for its adoption, the full text of which is attached hereto as Attachment 3:

A RESOLUTION RATIFYING, CONFIRMING AND APPROVING THE FORMATION OF THE WOOD RIVER EDUCATIONAL FACILITIES LEASING CORPORATION AND THE ASSISTANCE OF SUCH CORPORATION IN PROVIDING FOR THE FINANCING OF EDUCATIONAL FACILITIES FOR USE BY THE DISTRICT; AUTHORIZING THE DISTRICT TO UNDERTAKE ONE OR MORE LEASE OR LEASE-PURCHASE FINANCINGS FOR THE ACQUISITION, CONSTRUCTION, IMPROVEMENT AND EQUIPPING OF CERTAIN EDUCATIONAL FACILITIES FOR USE BY HALL COUNTY SCHOOL DISTRICT 0083 (WOOD RIVER RURAL SCHOOLS) IN THE STATE OF NEBRASKA; AUTHORIZING THE EXECUTION AND DELIVERY BY THE DISTRICT AND THE CORPORATION OF DOCUMENTS RELATING TO SUCH FINANCINGS; AUTHORIZING DISTRICT OFFICERS AND CORPORATION OFFICERS TO DETERMINE THE AMOUNT, PAYMENTS AND DATES, EFFECTIVE INTEREST RATES, PREPAYMENT PROVISIONS AND OTHER TERMS AND DETAILS OF SUCH FINANCINGS, ALL SUBJECT TO THE PARAMETERS SET FORTH HEREIN; DESIGNATING THE FINANCINGS AS QUALIFIED TAX-EXEMPT OBLIGATIONS; ADOPTING CERTAIN POST-ISSUANCE TAX COMPLIANCE AND DISCLOSURE POLICIES AND PROCEDURES WITH RESPECT TO THE FINANCINGS; AND AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS AND PRESCRIBING OTHER MATTERS RELATING THERETO.

The foregoing Resolution having been read, Board Member __________________ seconded the motion for its passage and adoption, and after discussion the roll was called and the following Board Members voted in favor of the passage and adoption of said Resolution:

____

____.

The following Board Members voted against the same: ______________________________.

The following Board Members were absent or did not vote: ____________________________.

Said Resolution having been voted upon favorably by a majority of all Board Members, the same was by the President declared passed and adopted.

* * * * *

(Other Proceedings)

* * * * *

Moved to adjourn.

DATED September 14, 2026.

ATTEST:

____
President, Board of Education

____
Secretary, Board of Education

ATTACHMENT 1

AFFIDAVIT OF PUBLICATION OF NOTICE OF MEETING

ATTACHMENT 2

ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING

ATTACHMENT 3

AUTHORIZING RESOLUTION

A RESOLUTION RATIFYING, CONFIRMING AND APPROVING THE FORMATION OF THE WOOD RIVER EDUCATIONAL FACILITIES LEASING CORPORATION AND THE ASSISTANCE OF SUCH CORPORATION IN PROVIDING FOR THE FINANCING OF EDUCATIONAL FACILITIES FOR USE BY THE DISTRICT; AUTHORIZING THE DISTRICT TO UNDERTAKE ONE OR MORE LEASE OR LEASE-PURCHASE FINANCINGS FOR THE ACQUISITION, CONSTRUCTION, IMPROVEMENT AND EQUIPPING OF CERTAIN EDUCATIONAL FACILITIES FOR USE BY HALL COUNTY SCHOOL DISTRICT 0083 (WOOD RIVER RURAL SCHOOLS) IN THE STATE OF NEBRASKA; AUTHORIZING THE EXECUTION AND DELIVERY BY THE DISTRICT AND THE CORPORATION OF DOCUMENTS RELATING TO SUCH FINANCINGS; AUTHORIZING DISTRICT OFFICERS AND CORPORATION OFFICERS TO DETERMINE THE AMOUNT, PAYMENTS AND DATES, EFFECTIVE INTEREST RATES, PREPAYMENT PROVISIONS AND OTHER TERMS AND DETAILS OF SUCH FINANCINGS, ALL SUBJECT TO THE PARAMETERS SET FORTH HEREIN; DESIGNATING THE FINANCINGS AS QUALIFIED TAX-EXEMPT OBLIGATIONS; ADOPTING CERTAIN POST-ISSUANCE TAX COMPLIANCE AND DISCLOSURE POLICIES AND PROCEDURES WITH RESPECT TO THE FINANCINGS; AND AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS AND PRESCRIBING OTHER MATTERS RELATING THERETO.

BE IT RESOLVED BY THE BOARD OF EDUCATION OF HALL COUNTY SCHOOL DISTRICT 0083 (WOOD RIVER RURAL SCHOOLS) IN THE STATE OF NEBRASKA:

Section 1. The Board of Education (the "**Board**") of Hall County School District 0083 (Wood River Rural Schools) in the State of Nebraska (the "**District**") hereby makes the following findings and determinations:

(a) The District is duly organized as a Class II school district pursuant to Sections 79-102 and 79-407, Reissue Revised Statutes of Nebraska, as amended; the District maintains both elementary and high school grades under the direction of a single board of education; and the District embraces territory having a population of 1,500 or more inhabitants but less than 5,000 inhabitants, including such adjacent territory as may be included therein for school purposes.

(b) The District presently has need to improve certain of its educational facilities and to utilize certain additional educational facilities, all for use by the District.

(c) Pursuant to Section 79-10,105, Reissue Revised Statutes of Nebraska, as amended (the "**Act**"), the District is authorized to enter into a lease or lease-purchase agreement for the exclusive use of its individual jurisdiction for such buildings or equipment as the Board determines necessary. Such lease or lease-purchase agreements may not exceed a period of seven years, and all payments pursuant to such leases shall be made from current funds in the District's building fund and/or its general fund.

(d) It is necessary, desirable, advisable and in the best interest of the District to facilitate the financing of all or a portion of the costs of (a) constructing one or more additions to the District's existing facilities, including, without limitation, one or more additions for multi-use programming space, a weight room and related facilities and a career and technical education facility, (b) certain site work related to such additions, and (c) certain professionals associated with the foregoing, which may be completed as a single project or as multiple projects, which may be completed as a single project or as multiple projects (each, a "**Project**" and collectively, the "**Projects**").

(e) The Wood River Educational Facilities Leasing Corporation (the "**Leasing Corporation**"), a nonprofit corporation duly organized and existing under the Nebraska Nonprofit Corporation Act, Chapter 21, Article 19, Reissue Revised Statutes of Nebraska, as amended (the "**Nonprofit Act**"), has been organized to benefit and carry out the purposes of the District by providing for the acquisition, construction, improvement, repair, renovation and financing of public sites, buildings, facilities, furnishings and equipment for use by the District, including the Projects.

(f) Under applicable Internal Revenue Code of 1986, as amended (the "**Code**"), and related regulations and rulings thereunder, and under the statutes of the State of Nebraska (the "**State**") relating to sales taxation and real property taxation, approval by the Board of the formation of the Leasing Corporation and to enter into the financings described herein is required in order that (i) the interest on such financings be exempt from federal income taxes, which exemption will reduce the Leasing Corporation's interest costs and thereby reduce the lease payments to be made by the District pursuant to a hereinafter-described Lease Agreement, (ii) the purchase of any building materials and equipment will be exempt from State sales taxation and (iii) those portions of the Projects consisting of real property will not be subject to State real property taxation.

(g) The Code further provides that in order for the interest on any financing described herein to be exempt from federal income taxes, the Board must agree that the District will accept delivery of full legal and unencumbered title to each Project upon the final maturity of the financing (or sooner, upon the exercise of the purchase option set forth in each lease or lease-purchase agreement).

(h) To finance one or more of the Projects, it is in the best interest of the District to (i) enter into one or more lease or lease-purchase agreements with the Leasing Corporation or, if determined by the Board President, Vice President, Secretary and Treasurer, and the Superintendent (each, including any person authorized to act on his or her behalf, an "**Authorized Officer**"), or each individually, to be in the best interest of the District, one or more banks or other financial institutions (each, including the Leasing Corporation, a "**Lessor**"), pursuant to which such Lessor will acquire, construct, furnish and equip one or more Projects and lease said Projects to the District in exchange for lease or lease-purchase payments to be made by the District, all in accordance with the Act, (ii) enter into one or more lease or lease-purchase financings with one or more Lessors, pursuant to which such Lessor or Lessors will issue certificates of participation (the "**Certificates**"), representing proportionate interests in the lease or lease-purchase payments to be made by the District pursuant to a lease or lease-purchase agreement, and will acquire the Equipment relating to any Project (the "**Equipment**") using the proceeds from the sale of the Certificates, and/or (iii) enter into one or more lease or lease-purchase agreements with the Leasing Corporation, pursuant to which the Leasing Corporation shall obtain a loan or other financing from one or more banks or other financial institutions (each, a "**Lender**") in order to acquire, construct, equip and improve one or more of the Projects, shall acquire the Equipment relating any Project and shall lease said Projects and Equipment to the District, but subject to the terms, parameters and conditions set forth herein. Such lease or lease-purchase agreements are referred to herein as a "**Lease Agreement**" or "**Lease Agreements**".

(i) Pursuant to each Lease Agreement, the District shall make payments to each Lessor (the "**Lease Payments**") from current building funds and/or general funds of the District. Each Lease Agreement will provide the District with a right of non-appropriation in any fiscal year with respect to the Lease Payments. If for any fiscal year the District fails to appropriate moneys to make Lease Payments in connection with a Lease Agreement, such Lease Agreement will terminate and the District will lose the right to operate and occupy such Project and/or to use such Equipment.

(j) It is necessary that the District adopt (i) policies and procedures to satisfy all applicable requirements of federal income tax law in order to preserve, post-issuance, the tax-exempt status of the Lease Agreements and (ii) policies and procedures to satisfy the issuance and post-issuance disclosure requirements of Rule 15c2-12 promulgated under the Exchange Act.

(k) All conditions, acts, and things required by law to exist or to be done precedent to the District undertaking the financing described herein pursuant to the Act do exist and have been done as required by law.

Section 2. The Board hereby ratifies, confirms and approves all actions previously taken with respect to the financing of the Projects, including the Equipment. The Board further authorizes the District to undertake the financing of one or more of the Projects, subject to the parameters set forth herein.

Section 3. The Board ratifies, confirms and approves the formation of the Leasing Corporation, including all action previously taken with respect thereto, and delegates to Authorized Officers, or each individually, the authority to take any and all additional actions necessary relating to such formation. The Leasing Corporation will engage in activities that are essentially public in nature; the purposes and activities of the Leasing Corporation are those permitted under the Nonprofit Act; and any Project financed by the Leasing Corporation will be located within the geographic limits of the District. The District will have a beneficial interest in the Leasing Corporation and will have exclusive beneficial possession and use of each Project so long as any Lease Agreement relating thereto is unpaid and/or outstanding. The Leasing Corporation will perform certain activities which otherwise would be the responsibility of the District.

Section 4. The Authorized Officers, or each individually, are hereby authorized, empowered and directed to (i) execute and deliver one or more Lease Agreements, one or more Site Leases, License and Easements, Quit Claim Deeds or similar agreements, pursuant to which the District may lease or deed to the Lessor or Lessors the real property on which the Project or Projects will reside, or grant to the Lessor or Lessors a license and easement with respect to such real property, one or more Federal Tax Certificates, pursuant to which the District will make certain representations and covenants related to the exclusion of the interest portion of the Lease Payments from gross income for purposes of federal income taxation, and all other necessary documents in connection with undertaking the lease-purchase financing as permitted by the Act (collectively, the "**Lease Documents**"), for and on behalf of the District, including any necessary counterparts, in form and substance acceptable to the Authorized Officers, or each individually, but subject to the terms, parameters and conditions set forth herein and (ii) approve the form and content of any request from a Lessor of the terms and parameters associated with the lease-purchase financing of the Project or Projects and or any offering document relating to the offering of Certificates to finance any Equipment, if applicable. The Authorized Officers, or each individually, are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of such documents as executed.

Section 5. The Board hereby authorizes and directs the Authorized Officers, or each individually, to determine (a) the description of each Project, (b) the principal amount of each Lease Agreement, provided that the aggregate principal amount of all Lease Agreements authorized by this Resolution shall not exceed $4,000,000, (c) the term of each Lease Agreement, which shall not be greater than 7 years, (d) the amounts and the dates of the Lease Payments due thereunder, (e) the effective rate or rates of interest to be carried by the principal installment of each Lease Payment such that the true interest cost of any Lease Agreement shall not exceed 7.00%, (f) the prepayment provisions, if any, (g) the terms and provisions of the Lease Documents, (h) the identity of the Lessor or Lessors, if other than the Leasing Corporation, and the Lender, if applicable (i) the terms and provisions of any Certificates and (j) such other terms and provisions relating to the Lease Agreement; provided that the Lease Agreement and the other Lease Documents may not have such terms and conditions which conflict with or exceed the parameters set forth in this Resolution. Such determinations and approvals shall be set forth in the particular Lease Agreement.

Section 6. With respect to any Lease Agreement to which the Lessor is the Leasing Corporation, for the purpose of providing funds to acquire, construct, equip and furnish the Projects, the Board does hereby approve the Leasing Corporation entering into one or more loans with one or more Lenders and/or issuing Certificates, as applicable, and one or more Lease Agreements with the District and the execution by the officers of the Leasing Corporation of all documents relating to such loans and/or Certificates, but subject to the parameters set forth in Section 5 hereof.

Section 7. Payment by the District to the Lessors of the Lease Payments due from time to time pursuant to each Lease Agreement is hereby authorized and directed, subject, however, to annual budgeting and appropriation by resolution of this Board as provided by each Lease Agreement. Such payments shall be made from current building funds and/or general funds derived from property taxes and other available funds.

Section 8. Each Lessor, Lender and any participant shall be a financial institution authorized to exercise trust powers within the State, a commercial leasing entity authorized to transact business in the State, or the Leasing Corporation or other State nonprofit leasing corporation created under the Nonprofit Act. As necessary, the Lessors and/or Lenders shall accept the assignment from the District of all construction contracts, design/builder contracts, purchase orders and other related contracts and shall further agree to assume the obligations to make payments to the contractors, materialmen and equipment suppliers under such contracts and related subcontracts and purchase orders relating to the Project or Projects and/or Equipment, as applicable, provided that the District shall retain the authority to supervise the construction and equipping of the Project or Projects to the extent that such functions are to be performed by the "Owner" under any such contracts.

Section 9. The Board hereby agrees that the District will accept delivery of full legal and unencumbered title to the Projects upon the payment in full or earlier redemption of the Lease Agreements.

Section 10. Northland Securities, Inc., whether acting in the capacity of a placement agent in connection with a private placement of each Lease Agreement or the capacity of an underwriter in connection with a public offering of the Certificates, shall receive a fee or discount that is mutually agreeable to the District and Northland Securities, Inc., which amount shall not exceed 2.00% of the face or par amount of any Lease Agreement.

Section 11. The Authorized Officers, or each individually, and, if applicable, each officer of the Leasing Corporation, is authorized to execute and deliver for and on behalf of the District any and all additional certificates, documents, opinions or other papers and perform all other acts, including, without limitation, only to the extent as permitted by State law the execution, delivery and filing of any financing statements or any other documents to create and maintain a security interest in the properties and revenues pledged under each Lease Agreement and any related documents as may be required by the documents set forth above or as they may deem necessary or appropriate in order to implement and carry out the intent and purpose of this Resolution.

Section 12. The obligations of the District under any Lease Agreement shall not constitute an indebtedness of the District or any agency thereof within the meaning of any constitutional or statutory limitation and shall not constitute a liability of or a lien or charge upon moneys or property of the District or any agency thereof, except those lawfully available moneys which the Board has budgeted and appropriated therefor during any annual fiscal period, as provided by each such Lease Agreement.

Section 13. The District hereby designates the Lease Agreements as "qualified tax-exempt obligations" as defined in Section 265(b)(3) of the Code. In connection therewith, the District hereby represents that:

(a) the aggregate face amount of all tax-exempt obligations (other than private activity bonds that are not "qualified 501(c)(3) bonds" and certain refunding bonds) which will be issued by the District and all subordinate entities thereof, including the Leasing Corporation, during any single calendar year is not reasonably expected to exceed $10,000,000; and

(b) the District and all subordinate entities thereof, including the Leasing Corporation, will not issue an aggregate principal amount of tax-exempt obligations (other than private activity bonds that are not "qualified 501(c)(3) bonds" and certain refunding bonds) during any single calendar year, including the Lease Agreements, in excess of $10,000,000, without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the designation of the Lease Agreements as "qualified tax-exempt obligations" will not be adversely affected by such issuance.

The Authorized Officers, or each individually, are authorized to take such other action as may be necessary to make effective the designation in this Section 13.

Section 14. (a) The District (i) shall comply with all applicable provisions of the Code, including Sections 103 and 141 through 150, and all related Regulations, necessary to maintain the exclusion from gross income for federal income tax purposes of the interest portion of each of the Lease Payments and (ii) will not use or permit the use of any proceeds of any of the Lease Agreements or any other funds of the District nor take or permit any other action, or fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of the interest portion of any of the Lease Payments.

(b) The District hereby adopts the Post-Issuance Tax Compliance Procedures attached to this Resolution as Exhibit A to ensure that all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt status of each of the Lease Agreements are met. The District reserves the right to use its discretion as necessary and appropriate to make exceptions or request additional provisions as it may determine. The District also reserves the right to change such policies and procedures from time to time, without notice.

Section 15. The provisions of this Resolution are hereby declared to be separable and, if any section, phrase or provision shall for any reason be declared to be invalid, such declaration shall not affect the validity of the remainder of the sections, phrases or provisions.

Section 16. All resolutions, orders and other instruments, or parts thereof, in conflict with this Resolution are hereby repealed only to the extent of such conflict.

Section 17. This Resolution shall be in force and take effect from and after its passage as provided by law.

DATED September 14, 2026.

ATTEST:

____
President, Board of Education

____
Secretary, Board of Education

EXHIBIT A

POST-ISSUANCE TAX COMPLIANCE PROCEDURES

General

In connection with the execution and delivery of each of the Lease Agreements, Hall County School District 0083 (Wood River Rural Schools) (the "**District**") will execute a tax compliance certificate (the "**Tax Certificate**") that describes the requirements and provisions of the Internal Revenue Code of 1986, as amended (the "**Code**") that must be followed in order to maintain the tax exempt status of interest portion of each of the Lease Payments. In addition, the Tax Certificate will contain the reasonable expectations of the District at the time of execution and delivery of each of the Lease Agreements with respect to the use of the gross proceeds of such Lease Agreements and the assets to be financed or refinanced with the proceeds thereof. These Procedures supplement and support the covenants and representations made by the District in the Tax Certificate related to specific issues of tax-exempt obligations. In order to comply with the covenants and representations set forth in each of the Lease Agreement documents and in the Tax Certificate, the District tracks and monitors the actual use of the proceeds of each of the Lease Agreements, the investment and expenditure of the proceeds and the assets financed or refinanced with the proceeds of each such Lease Agreement over its life.

Designation of Responsible Person

The Superintendent of Schools (the "**Superintendent**") shall maintain an inventory of the assets financed which contains the pertinent data to satisfy the District's monitoring responsibilities. Any transfer, sale or other disposition of Lease Agreement-financed assets must be reviewed and approved by the Superintendent.

Post-Issuance Compliance Requirements

External Advisors/Documentation

The District shall consult with bond and/or tax counsel and other legal counsel and advisors, as needed, throughout the Lease Agreement execution process to identify requirements and to establish procedures necessary or appropriate so that each of the Lease Agreements will continue to qualify for tax-exempt status. Those requirements and procedures shall be documented in the Tax Certificate and/or other documents finalized at or before execution of each of the Lease Agreements. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of each of the Lease Agreements.

The District also shall consult with bond and/or tax counsel and other legal counsel and advisors, as needed, following execution of each Lease Agreement to ensure that all applicable post-issuance requirements in fact are met. This shall include, without limitation, consultation in connection with future contracts with respect to the use of each Lease Agreement-financed or refinanced assets.

The District shall train and employ or otherwise engage expert advisors (a "**Rebate Analyst**") to assist in the calculation of arbitrage rebate payable in respect of the investment of proceeds, unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Lease Agreement.

Unless otherwise provided by the resolution or other authorizing documents relating to each Lease Agreement, unexpended proceeds shall be held in a segregated account by a trustee, and the investment of proceeds shall be managed by the District. The District shall prepare (or cause the trustee to prepare) regular, periodic statements regarding the investments and transactions involving proceeds.

Arbitrage Rebate and Yield

Unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Lease Agreement, the District shall be responsible for:

- engaging the services of a Rebate Analyst and, prior to each rebate calculation date, causing the trustee or other account holder to deliver periodic statements concerning the investment of proceeds to the Rebate Analyst;

- providing to the Rebate Analyst additional documents and information reasonably requested by the Rebate Analyst;

- monitoring efforts of the Rebate Analyst;

- assuring payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Lease Agreement, and no later than 60 days after the last installment payment is paid;

- during the construction period of each capital project financed in whole or in part by bonds, monitoring the investment and expenditure of proceeds and consulting with the Rebate Analyst to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of each of the Lease Agreements; and

- retaining copies of all arbitrage reports and account statements as described below under "Record Keeping Requirements".

The District, in the Tax Certificate and/or other documents finalized at or before the execution of each Lease Agreement, has agreed to undertake the tasks listed above (unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Lease Agreement).

Use of Proceeds and Lease Agreement-Financed or Refinanced Assets:

The District shall be responsible for:

- monitoring the use of proceeds and the use of each Lease Agreement-financed or refinanced assets (*e.g.,* facilities, furnishings or equipment) throughout the term of each Lease Agreement to ensure compliance with covenants and restrictions set forth in the Tax Certificate;

- maintaining records identifying the assets or portion of assets that are financed or refinanced with proceeds of each Lease Agreement, including a final allocation of proceeds as described below under "Record Keeping Requirements";

- consulting with bond and/or tax counsel and other legal counsel and advisers in the review of any contracts or arrangements involving use of each Lease Agreement-financed or refinanced assets to ensure compliance with all covenants and restrictions set forth in the Tax Certificate;

- maintaining records for any contracts or arrangements involving the use of each Lease Agreement-financed or refinanced assets as described below under "Record Keeping Requirements";

- conferring at least annually with personnel responsible for each Lease Agreement-financed or refinanced assets to identify and discuss any existing or planned use of each Lease Agreement-financed or refinanced assets, to ensure that those uses are consistent with all covenants and restrictions set forth in the Tax Certificate; and

- to the extent that the District discovers that any applicable tax restrictions regarding use of proceeds and each Lease Agreement-financed or refinanced assets will or may be violated, consulting promptly with bond and/or tax counsel and other legal counsel and advisers to determine a course of action to remediate all nonqualified Lease Agreements, if such counsel advises that a remedial action is necessary.

The District, in the Tax Certificate and/or other documents finalized at or before the execution of each Lease Agreement, has agreed to undertake the tasks listed above.

All relevant records and contracts shall be maintained as described below.

Record Keeping Requirements

The District shall be responsible for maintaining the following documents for the term of each Lease Agreement (including refunding obligations, if any) plus at least three years:

- a copy of the Lease Agreement closing transcript(s) and other relevant documentation delivered to the District at or in connection with closing of each Lease Agreement, including any elections made by the District in connection therewith;

- a copy of all material documents relating to capital expenditures financed or refinanced by proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, draw requests for proceeds and evidence as to the amount and date for each draw down of proceeds, as well as documents relating to costs paid or reimbursed with proceeds and records identifying the assets or portion of assets that are financed or refinanced with proceeds, including a final allocation of proceeds;

- a copy of all contracts and arrangements involving the use of each Lease Agreement-financed or refinanced assets;

- copies of all trustee statements and reports, including arbitrage reports, prepared with respect to each Lease Agreement; and

- a copy of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements, in connection with any investment agreements, and copies of all bidding documents, if any.

EXHIBIT B

DISCLOSURE POLICIES AND PROCEDURES

Purpose of Disclosure Policies and Procedures

The issuance and sale of certain municipal bonds, notes, certificates of participation or other obligations (collectively, "**Obligations**") are subject to certain federal and state securities laws, including Rule 15c2-12 (the "**Rule**") promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"). The Rule requires that an underwriter, prior to purchasing or selling an issue of Obligations in a principal amount over $1,000,000, obtain a written agreement from the issuer of such Obligations to provide certain financial information or operating data on an annual basis and notices of the occurrence of certain enumerated events with the Municipal Securities Rulemaking Board ("**MSRB**") using the MSRB's Electronic Municipal Market Access system ("**EMMA**").

Hall County School District 0083 (Wood River Rural Schools) in the State of Nebraska (the "**District**") has previously issued or may in the future issue Obligations subject to the Rule, and in connection with such issuances the District has entered and/or will enter into one or more Continuing Disclosure Certificates or Continuing Disclosure Undertakings (collectively, the "**Undertakings**") in accordance with the Rule. Pursuant to such Undertakings, the District has covenanted or will covenant to comply with the Rule by timely making the required filings. These Policies and Procedures are intended to assure that all filings required under the Rule are made timely and completely and meet all requirements of the Rule.

Designation of District Representative; Maintenance of List and Files

The "**District Representative**" for the District shall be the Superintendent of Schools of the District and any alternate or assistant as such Superintendent shall appoint. The District Representative is directed to employ the policies and procedures described herein. The District Representative shall be knowledgeable and familiar with the provisions of each Undertaking as to the type, format and content of the financial information or operating data to be included in each Annual Report required to be made thereunder, the instances in which notice of the occurrence of certain events must be given, and the timing requirements for the filing thereof. The District and the District Representative recognize and acknowledge that the terms, requirements and filing deadlines may vary by Undertaking.

The District Representative shall maintain a current list for each fiscal year identifying each issue of Obligations of the District outstanding during such fiscal year setting forth the name, original principal amount, date of issuance and CUSIP numbers for each such issue and the dates by which the Annual Reports are required to be submitted to the MSRB using EMMA, such list to be accompanied by copies of the related Undertakings.

Dissemination Agents

The District and the District Representative may utilize the services of a financial institution or other provider to act as dissemination agent (each, a "**Dissemination Agent**") in filing the disclosures and notices described herein and performing the duties of the Dissemination Agent in accordance with the terms of the applicable Undertaking. The Dissemination Agent shall review and be familiar with the contents and filing requirements of the particular Undertaking and with the procedures for making the filings required under such Undertaking with the MSRB using the EMMA system. The District Representative shall coordinate the preparation and submission of the required information with such Dissemination Agent to ensure full compliance with the requirements of the Rule and the applicable

Undertakings.

Annual Financial Filings

The District Representative will review the Undertaking related to each outstanding issue of Obligations to determine the financial information required to be included in the Annual Report (i.e., the District's audited financial statements and certain other financial information or operating data with respect to the District, if applicable (the "**Annual Report**")) required to be filed annually with the MSRB using the EMMA system, and the deadline by which such information must be filed. Unless required otherwise by an Undertaking and as permitted by EMMA filing procedures, the District Representative may file identical Annual Reports with respect to each issue of the District's Obligations. The District Representative shall be knowledgeable and familiar with the specific requirements for the filing of a Notice of Failure to File the Annual Report by the date(s) required under the terms of each Undertaking, if applicable.

The District Representative shall timely initiate the process of preparing the financial information or operating data required to be submitted under each Undertaking as part of the Annual Report. The District Representative shall assemble the information as soon as it becomes available and determine the scope of additional information to be required and also contact the auditors to establish a schedule for completion and submission for the Audited Financial Statements.

The District Representative will timely file the Annual Report, or will cause the Dissemination Agent to file the Annual Report, with the MSRB using the EMMA system. If the Audited Financial Statements are not then available, unaudited financial information may be filed with the MSRB using EMMA and the Audited Financial Statements shall be filed within 10 business days of their receipt and acceptance.

Listed Event Filings

The District Representative will review the Undertaking related to each outstanding issue of Obligations for the listed events which, upon the occurrence thereof, require prompt notices to be filed with the MSRB using the EMMA system. The District Representative will monitor the Obligations and the District's operations for occurrences of any such events and will actively evaluate whether an event may be a listed event as set forth in the District's outstanding Undertakings. After obtaining actual knowledge of such an event, the District Representative will promptly contact the District's bond counsel and the Dissemination Agent, if any, to determine whether the District must file notice of the event with the MSRB under one or more of its Undertakings. Upon a determination that the District must file such notice, the District Representative will file the appropriate notice, or will cause the Dissemination Agent to file such notice, with the MSRB using the EMMA system within ten (10) business days after the occurrence of the listed event or as the District's bond counsel may otherwise direct.

Reports of District Representative; Record Retention

The District Representative shall provide to the School Board of the District, any Dissemination Agent and the underwriter of each issue of Obligations confirmation from EMMA received upon the filing of each Annual Report and any other filings made with the MSRB using the EMMA system promptly upon receipt of each such confirmation.

The District Representative shall maintain records with respect to the filings with the MSRB using EMMA, including, but not limited to, EMMA posting receipts showing the dates and nature or contents of all filings for each issue of Obligations outstanding during each fiscal year. Such records shall be kept for at least 5 years after the respective issue of Obligations is no longer outstanding.

Familiarity with EMMA Submission Process

The District Representative shall register with EMMA and review the on-line process of filing with EMMA located at www.emma.msrb.org in order to submit the required information. The MSRB market Information Department can also be contacted at 703.797.6668. A tutorial is available at the website and a practice submission is available as well. The District Representative also shall enroll the District in EMMA's reminder system to ensure timely performance of its responsibilities and obligations.

Notwithstanding the foregoing, if the District has retained a Dissemination Agent to assist with making the filings required by the District's Undertakings and to remind the District of its filing deadlines, the District Representative need not register with EMMA or enroll in EMMA's reminder system.

Training

To ensure adequate resources to comply with the Rule, the District Representative shall develop a training process aimed at providing additional assistance in preparing required information. The training process shall be conducted at least annually and shall encompass a review of the EMMA submission process and an understanding of the timing requirements necessary for full compliance. The retention by the District of a Dissemination Agent to assist it with compliance under its Undertakings and the Rule may be deemed part of such training process.

Review of Offering Document in Connection with Primary Offerings

In connection with a new issue of Obligations, the District Representative, together with such District officials as the District Representative deems appropriate, shall promptly review upon receipt the offering document by which such Obligations shall be offered and sold. For any issue of Obligations subject to the Rule, prior to the distribution of the related offering document the District shall deem the information concerning the District in such offering document as accurate and complete in all material respects (except for such information as permitted to be omitted by the Rule) as of the date of such offering document. The District shall confirm prior to the final pricing of the Obligations that the information concerning the District in the offering document does not contain an untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading.

September 14, 2026

Craig Huxtable, Board of Education President
Wood River Rural Schools
13800 West Wood River Road
P.O. Box 518
Wood River, NE 68883

Dear President Huxtable and Negotiations Committee:

The Wood River Education Association requests that the school board of the Wood River Rural Schools take action to recognize Wood River Education Association as exclusive bargaining agent for the district's non-supervisory certificated staff for the 2028 - 2029 contract year.

Please direct your response to the undersigned.

Sincerely,

Grant Johnson
Head Negotiator
Wood River Education Association

MISSION

Our Purpose

Always Reaching for Excellence

↓

OUR DIRECTION

VISION

Where We're Going

Work Hard • Build Community • Lead the Way

↓

OUR PROMISE

PROFILE OF A WOOD RIVER GRADUATE

What We Want Every Graduate to Become

↓

OUR ACTION

BUILDING & PROGRAM WIGs

What We're Working On

↓

OUR ACCOUNTABILITY

LEAD & LAG MEASURES

How We Know We're Making Progress

ACT • NSCAS • MAP • DIBELS

HOW WE GET THERE

LEADER IN ME

Everyone Can Lead

Leadership & Ownership for Everyone

PLC

Collaborative Teacher Learning

We Get Better Together

CORE VALUES

How We Treat One Another

Care • Support • Respect • Lead

WOOD RIVER RURAL SCHOOLS

2026–2027 DISTRICT ACTION PLAN

Work Hard • Build Community • Lead the Way

Always Reaching for Excellence

Our Direction This action plan connects the district vision to clear, measurable priorities for the Elementary and Middle/High School.

ACADEMIC WORK HARD	CULTURE BUILD COMMUNITY	LEADERSHIP LEAD THE WAY
ELEMENTARY • Reading Growth (DIBELS): 100% of students will show individual growth on their DIBELS composite score from BOY to EOY.	**ELEMENTARY** • Student Action Teams: 100% of students will be an active member of an Action Team that addresses a real community/school need.	**ELEMENTARY** • Leader in Me Notebooks & Conferences: 100% of students will maintain a Leader in Me notebook and lead their own conference.
MIDDLE/HIGH SCHOOL • Academic Growth: 100% of students will show individual academic growth in NSCAS, Pre-ACT and ACT.	**MIDDLE/HIGH SCHOOL** • Student Engagement: 95% of students will participate in one school activity. • Multiple Activities: 80% of students will participate in two or more activities. • Community Service: Students will complete 40 hours of community service as part of the Profile of a Wood River Graduate.	**MIDDLE/HIGH SCHOOL** • Leader in Me Micro-Credentials: Students will earn at least one Leader in Me micro-credential each year. • Senior Capstone: Seniors will complete a Capstone based on their S.O.A.R. Portfolio.

HOW WE GET THERE

- Leader in Me — Everyone Can Lead
- PLC — We Get Better Together
- Core Values — Care • Support • Respect • Lead

HOW WE KNOW WE'RE MAKING PROGRESS

Lead & Lag Measures

ACT • NSCAS • MAP • DIBELS

One District • Three Priorities • Age-Appropriate Actions