Wilcox-Hildreth Public School
Board of Education Regular Meeting
Monday, November 16, 2026
Conference Room - Wilcox - 7:00 PM

1. Call to Order. Roll Call

2. Announce location of posted Open Meetings Act

    2.A. Pledge

3. Consent Agenda

    3.A. Approval of Agenda

    3.B. Approval of minutes of Regular October 19, 2026 Board Meeting

    3.C. Approval of Claims

    3.D. Financial Report

4. Visitors and communication from the public

5. Action Items

5.A. Discuss, consider and take all necessary action to approve the quote for $XXX to fix the water restriction to the bus barn bathrooms.

5.B. Discuss, consider and take all necessary action to approve the purchase and instilation of vape detectors at the Wilcox site.

5.C. Discuss, consider and take all necessary action to review or revise board policies: 4025, 4027, 4028, 4038, 4058, 6036

5.D. Approve the Superintendent Evaluation Summary

5.E. Discuss, consider and take all necessary action to approve a transfer from the general fund to the nutrition fund in the amount of $302.10 to reimburse the cost of adult meal prices, and $155.56 to reimburse the nutrition fund for the cost of PK milks and snacks; $120.79 for Kindergarten milk and snacks that are not reimbursable.

6. Discussion Items

6.A. Schedule a Board retreat with the NASB and review possible topics

6.B. Review the findings of the 2025-2026 financial audit.

6.C. Strategic Plan Update/Discuss the Facility Needs Survey Results

6.D. Discuss the annual 2025-2026 Annual Computer Science Education Status Report

6.E. Discuss potential housing incentives to recruit and retain teachers to the district

6.F. Discuss Scholarship Granting Organizations

7. Administrator Report

7.A. Superintendent Report

7.B. Principal Report

8. Next Board Meeting: 7PM Monday, December 21, 2026 in the Wilcox Conference Room

9. Adjourn

Wilcox-Hildreth Public School
Board of Education Regular Meeting
Monday, October 19, 2026 ~ 6:00 AM
Posting Locations:
School Website 10/13/2026
Conference Room - Wilcox
404 Sapp Street
Wilcox, NE 68982-0190

1. Call to Order. Roll Call

Motion by Kirk Nelson, seconded by Teresa Carey, to 6:00 am. Motion Passed.
Teresa Carey: Yea, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Yea
Yea: 6, Nay: 0

2. Announce location of posted Open Meetings Act

2.A. Pledge

3. Consent Agenda

Motion by Kert Hansen, seconded by Alan Casper, to approve the consent agenda. Motion Passed.
Teresa Carey: Yea, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Yea
Yea: 6, Nay: 0

3.A. Approval of Agenda

3.B. Approval of minutes of Regular September 21, 2026 Board Meeting, budget meeting, and tax request meeting.

3.C. Approval of Claims

3.D. Financial Report

4. Visitors and communication from the public

Members of the public in attendance: Joe Fouts

5. Action Items

5.A. Discuss, consider and take all necessary action to recognize the WHEA as the exclusive negotiating body for the 2028-2029 calendar year

Motion by Kirk Nelson, seconded by Ryan Knaus, to to recognize the WHEA as the exclusive negotiating body for the 2028-2029 calendar year. Motion Passed.
Teresa Carey: Yea, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Yea
Yea: 6, Nay: 0

5.B. Discuss, consider and take all necessary action to approve a transfer from the general fund to the nutrition fund in the amount of $318.00 to reimburse the cost of adult meal prices, and $186.30 to reimburse the nutrition fund for the cost of PK milks $127.51 for Kindergarten milk and snacks that are not reimbursable.

Superintendent Patterson explained to the board that this agenda item will be included in every meeting from now on. This allows the district to show reimbursements into the nutrition fund from the general fund in an accurate and timely way for the auditors and the state.

Motion by Alan Casper, seconded by Teresa Carey, to to approve a transfer from the general fund to the nutrition fund in the amount of $475.95, to reimburse the cost of adult meal prices, and $186.30 to reimburse the nutrition fund for the cost of PK milks $127.51 for Kindergarten milk and snacks that are not reimbursable. Motion Passed.
Teresa Carey: Yea, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Yea
Yea: 6, Nay: 0

5.C. Discuss, consider and take all necessary action to revise and or review board policies 3001, 3007, 3010, 3018, 3042, 3043.

The Board reviewed each policy, no changes were made.

Motion by Teresa Carey, seconded by Chris Stuehm, to to revise and or review board policies 3001, 3007, 3010, 3018, 3042, 3043. Motion Passed.
Teresa Carey: Yea, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Yea
Yea: 6, Nay: 0

6. Discussion Items

6.A. Discuss preliminary results of the community facility survey.

Superintendent Patterson reviewed the preliminary results of the survey with the board. 98 surveys had been completed as of Friday, October 16th.

6.B. Determine a close date for the public facilities survey

The Board decided to set an end date for the survey for the week prior to the November regular meeting. The survey will close at midnight on Thursday, November 12.

7. Administrator Report

7.A. Superintendent Report

Superintendent Patterson reported:

1. School Finance Updates
2. The school district received a $78,000 grant to update equipment in the Hildreth kitchen
3. Negotiations process and reminder to committee members

7.B. Principal Report

8. Next Board Meeting: 7:00PM on Monday, November 16, 2026

9. Adjourn

Motion by Ryan Knaus, seconded by Alan Casper, to adjourn at 6:23am. Motion Passed.
Teresa Carey: Yea, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Yea
Yea: 6, Nay: 0

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
Checking Account ID 1		Fund Number 01 GENERAL FUND		
	CCCFall26Reimb	Abrahamson, Kathy	10/26/2026	48.00
01 1100 565 001		CCC-Personal Finance Reimbursement	48.00	
Total Abrahamson, Kathy			48.00	
	1193-HJFF-6CLN	Amazon Capital Services, Inc.	11/03/2026	19.33
01 1200 610 003		Sped K-2 Supplies	19.33	
	16LY-1R7H-P7CC	Amazon Capital Services, Inc.	10/30/2026	22.98
01 1100 610 001 0308		One Act Supplies	22.98	
	19QY-MLGY-9PH1	Amazon Capital Services, Inc.	11/05/2026	16.78
01 1100 610 001 0316		Batteries/IA	16.78	
	1C77-FKN7-6N6K	Amazon Capital Services, Inc.	11/04/2026	443.52
01 1100 610 001 0316		IA - Torch Handles	443.52	
	1DJP-1NNK-3K9Q	Amazon Capital Services, Inc.	10/16/2026	36.98
01 1100 610 002 0107		Title I Supplies- Logitech Wireless	36.98	
	1J99-V6D6-J4XK	Amazon Capital Services, Inc.	10/28/2026	18.98
01 1100 610 001 0308		One Act Supplies	18.98	
	1KKN-F1L3-MHJJ	Amazon Capital Services, Inc.	11/10/2026	146.22
01 1100 610 001 0308		One Act Supplies	146.22	
	1MTK-HHFG-JQ73	Amazon Capital Services, Inc.	10/26/2026	327.97
01 2410 610 002		Wireless Mouse	13.99	
01 2230 650 000		Chargers/Cable	286.00	
01 2230 650 000		Wireless Mouse	13.99	
01 2410 610 001		Wireless Mouse	13.99	
	1P31-LNLT-47FM	Amazon Capital Services, Inc.	11/03/2026	25.48
01 1100 610 001 0316		IA Supplies	25.48	
	1PWK-CLXF-3JWJ	Amazon Capital Services, Inc.	10/29/2026	87.47
01 1100 610 002 0104		Classroom Supplies-Grade 4	87.47	
	1RFF-N6XL-4PR3	Amazon Capital Services, Inc.	10/20/2026	92.96
01 1100 610 001 0305		Science Room Supplies	92.96	
	1WT1-T1TN-4QYT	Amazon Capital Services, Inc.	10/20/2026	236.99
01 6992 610 001		Reap Expenses-Document Camera	236.99	
Total Amazon Capital Services, Inc.			1,475.66	
	MD19418774	Apple Inc	10/12/2026	952.00
01 6992 650 000		8 Apple Pencils-REAP Grant	952.00	
	MD19794990	Apple Inc	10/14/2026	5,592.00
01 6992 650 000		8 iPad Air 11 - Reap Grant	5,592.00	
Total Apple Inc			6,544.00	
	20261109QBRegFee	Arapahoe Public School	11/09/2026	25.00
01 3535 330 000		Quiz Bowl Entry Fee 11/9/26	25.00	
Total Arapahoe Public School			25.00	
	CCCFall26Reimb	Araujo, Joe	10/26/2026	48.00
01 1100 565 001		CCC-Reimb. Personal Finance	48.00	
Total Araujo, Joe			48.00	
	20261112QBRegFee	Axtell Community School	11/12/2026	25.00
01 3535 330 000		Quiz Bowl Entry Fee 11/12/26	25.00	
Total Axtell Community School			25.00	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
	CCCFall26Reimb	Bendorf, Jennifer	10/26/2026	48.00
01 1100 565 001		CCC-Personal Finance Reimbursement	48.00	
Total Bendorf, Jennifer			48.00	
	4456237296-0089	Black Hills Energy	10/20/2026	332.58
01 2610 621 002		613 Nelson Street	332.58	
	4694971507-0089	Black Hills Energy	10/20/2026	1,587.16
01 2610 621 001		102 N Stockton Street	793.58	
01 2610 621 003		102 N Stockton Street	793.58	
	5673345098-0088	Black Hills Energy	10/20/2026	52.34
01 2610 621 001		208 Stockton Street	26.17	
01 2610 621 003		208 Stockton Street	26.17	
	8027394935-0090	Black Hills Energy	10/20/2026	142.90
01 2610 621 001		404 E Sapp Street	71.45	
01 2610 621 003		404 E Sapp Street	71.45	
Total Black Hills Energy			2,114.98	
	CCCFall26Reimb	Blank, Dustin	10/26/2026	48.00
01 1100 565 001		CCC-Personal Finance Reimbursement	48.00	
Total Blank, Dustin			48.00	
Yochum27-5	9258957	Blick Art Materials	11/01/2026	80.54
01 1100 610 001 0314		Kiln Supplies Quote #QRSFDS	80.54	
Yochum27-6	9289016	Blick Art Materials	11/06/2026	67.57
01 1100 610 001 0314		Orton Pyrometric Mini Bars, Cone 04, Box	12.63	
01 1100 610 001 0314		Pyrometric Mini Bars, Cone 5, Box of 50	12.63	
01 1100 610 001 0314		Amaco Kiln Gloves-Large, 1 Pair	29.68	
01 1100 610 001 0314		Pyrometric Mini Bars, Cone 6, Box of 50	12.63	
Total Blick Art Materials			148.11	
	35967-0001	BTS Communications	11/01/2026	54.00
01 2580 382 000		Remote Support	54.00	
Total BTS Communications			54.00	
	CCCFall26Reimb	Bunger, Lanie	10/26/2026	48.00
01 1100 565 001		CCC-Personal Finance Reimbursement	48.00	
Total Bunger, Lanie			48.00	
	0110302	Capital Sanitary Supply Co, Inc.	10/26/2026	468.40
01 2610 610 001		Custodial Supplies-Paper	116.85	
01 2610 610 003		Custodial Supplies-Paper	116.85	
01 2610 610 002		Hand Sanitizer/Clorox Disinfectant	117.35	
01 2610 610 001		Hand Sanitizer/Clorox Disinfectant	58.68	
01 2610 610 003		Hand Sanitizer/Clorox Disinfectant	58.67	
Total Capital Sanitary Supply Co, Inc.			468.40	
	INV-S-7071	Central Nebraska Truck and Trailer Repair LLC	11/04/2026	2,320.89
01 2730 431 000		#21 Bus Repair	2,320.89	
	INV-S-7152	Central Nebraska Truck and Trailer Repair LLC	10/19/2026	124.50
01 2730 431 000		80-Day Inspection #28	124.50	
	INV-S-7153	Central Nebraska Truck and Trailer Repair LLC	10/19/2026	124.50
01 2730 431 000		80-Day Inspection #18	124.50	
	INV-S-7154	Central Nebraska Truck and Trailer Repair LLC	10/19/2026	124.50

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
01 2730 431 000		80-Day Inspection #23	124.50	
	INV-S-7155	Central Nebraska Truck and Trailer Repair LLC	10/19/2026	124.50
01 2730 431 000		80-Day Inspection #5	124.50	
	INV-S-7156	Central Nebraska Truck and Trailer Repair LLC	10/19/2026	124.50
01 2730 431 000		80-Day Inspection #4	124.50	
	INV-S-7157	Central Nebraska Truck and Trailer Repair LLC	10/19/2026	124.50
01 2730 431 000		80-Day Inspection #1	124.50	
	INV-S-7158	Central Nebraska Truck and Trailer Repair LLC	10/19/2026	124.50
01 2730 431 000		80-Day Inspection #24	124.50	
	INV-S-7159	Central Nebraska Truck and Trailer Repair LLC	10/19/2026	124.50
01 2730 431 000		80-Day Inspection #27	124.50	
	INV-S-7160	Central Nebraska Truck and Trailer Repair LLC	10/19/2026	124.50
01 2730 431 000		80-Day Inspection #26	124.50	
	INV-S-7161	Central Nebraska Truck and Trailer Repair LLC	10/19/2026	124.50
01 2730 431 000		80-Day Inspection #3	124.50	
	INV-S-7162	Central Nebraska Truck and Trailer Repair LLC	10/19/2026	124.50
01 2730 431 000		80-Day Inspection #16	124.50	
	INV-S-7173	Central Nebraska Truck and Trailer Repair LLC	10/19/2026	124.50
01 2730 431 000		80-Day Inspection #25	124.50	
Total Central Nebraska Truck and Trailer Repair LLC			3,814.89	
	INV870496-0001	Clearfly	11/01/2026	129.24
01 2580 382 002		Phone Services	129.24	
Total Clearfly			129.24	
	171697	Computer Hardware	10/16/2026	705.00
01 6992 610 001		Computer Monitors-Admin	705.00	
Total Computer Hardware			705.00	
	Oct26Fuel/Chemicals	Cooperative Producers Inc	10/31/2026	10,902.89
01 2710 626 000		Fuel	7,854.76	
01 2630 610 000		Fertilizers/Seeds	2,938.10	
01 2730 610 000		Washer Fluid	10.89	
01 2510 890 000		Finance Charge	99.14	
	SeptFuelCharges	Cooperative Producers Inc	09/30/2026	7,435.79
01 2710 626 000		Fuel	6,704.90	
01 2630 610 000		Fuel/Chemicals - Sept 2026	720.00	
01 2730 610 000		Washer Fluid - Buses	10.89	
Total Cooperative Producers Inc			18,338.68	
	6675	Crouch Recreation, Inc.	09/30/2026	4,962.50
01 2630 610 000		Rubber Mulch Playground - Wilcox	4,962.50	
Total Crouch Recreation, Inc.			4,962.50	
	1542401-0001	DAS State Accounting-Central Finance	10/13/2026	3,248.23
01 2580 382 001		Interregional Fees August 2026	1,104.40	
01 2580 382 002		Interregional Fees August 2026	1,071.92	
01 2580 382 003		Interregional Fees August 2026	1,071.91	
Total DAS State Accounting-Central Finance			3,248.23	
	26-112542	Diversified Safety and Compliance LLC	11/02/2026	129.00
01 2710 340 000		DOT Annual Membership Random TestingPool	129.00	
Total Diversified Safety and Compliance LLC			129.00	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
	9421849-0	Eakes Office Solutions	10/21/2026	281.80
01 2320 610 000		Binders	12.90	
01 2510 610 000		Bookkeeper Supplies	217.30	
01 2670 610 000		Safety Binders	51.60	
	9425448-0	Eakes Office Solutions	11/11/2026	194.05
01 2520 610 001		Lamination Sheets Office	194.05	
	9433777-0	Eakes Office Solutions	11/11/2026	469.90
01 1100 610 000		10 Cases White Copy Paper-District	469.90	
Total Eakes Office Solutions			945.75	
	Sept26Publishing	Franklin County Chronicle	09/30/2026	793.99
01 2310 540 000		BOE Notices/Minutes Sept 2026	793.99	
Total Franklin County Chronicle			793.99	
	20261110JHQBRegFee	Franklin Public School	11/10/2026	25.00
01 3535 330 000		JH Quiz Bowl Reg Fee 11/10/26	25.00	
Total Franklin Public School			25.00	
	Oct2026GFCharges	Fritz's Market	11/02/2026	50.58
01 1100 610 001 0312		FCS Supplies	42.60	
01 2130 610 000		Health Room Supplies	7.98	
Total Fritz's Market			50.58	
	WHPS102026	Go Physical Therapy	11/05/2026	4,554.36
01 6406 395 003 6204		3-4yr COTA	29.00	
01 6406 395 003 6204		3-4yr COTA	188.50	
01 2161 593 003 4006		SA COTA-Elementary	43.50	
01 2161 593 002 4006		SA COTA-Upper Elem	292.98	
01 2161 593 003 4006		SA COTA-Elementary	1,490.26	
01 2161 593 003 4006		SA COTA-Elementary	43.50	
01 6408 395 003 6302		0-2yr PT	61.50	
01 6406 395 003 6304		3-4yr PT	745.58	
01 2171 593 002 4005		SA-PT Upper Elem.	451.58	
01 2171 593 003 4005		SA-PT Elementary	225.50	
01 6408 395 003 6202		0-2yr OT	82.00	
01 6406 395 003 6104		3-4yr OT	184.50	
01 2161 593 003 4006		SA OT-Elementary	61.50	
01 2161 593 002 4006		SA-OT Upper Elem	101.16	
01 2161 593 003 4006		SA-OT Elementary	532.80	
01 2161 593 003 4006		SA-OT Elementary	20.50	
	WHPS82026	Go Physical Therapy	09/08/2026	5,405.98
01 6406 395 003 6204		3-4yr COTA Services	852.26	
01 2161 593 002 4006		SA-COTA Services-Upper Elem	249.48	
01 2171 593 002 4005		SA-PT Services Elementary	333.12	
01 2161 593 002 4006		SA-OT Services-Upper Elem	368.23	
01 2161 593 003 4006		SA-OT Services-Elementary	655.23	
01 2161 593 003 4006		SA-OT Services Elementary	102.50	
01 6408 395 003 6302		Birth-2yr Physical Therapy Services	995.94	
01 6406 395 003 6304		3-4yr Physical Therapy Services	61.50	
01 2171 593 002 4005		SA-PT Upper Elementary	61.50	
01 2161 593 003 4006		SA-COTA Services-Elementary	709.42	
01 1200 610 003		Task Box	174.00	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2161 593 002 4006		SA-COTA Services-Upper Elem		29.00
01 2161 593 003 4006		SA-COTA Services-Elementary		14.50
01 6408 593 003 6102		Birth-2 OT Services		379.15
01 6406 395 003 6104		3-4yr OT Services		420.15
Total Go Physical Therapy				9,960.34
	50365-0080	Great Plains Communications	11/16/2026	295.53
01 2580 382 001		Wilcox Site Phone Bill		147.77
01 2580 382 003		Wilcox Site Phone Bill		147.76
Total Great Plains Communications				295.53
	OneActReimb2026 1023	Hance, Carolyn	10/23/2026	37.65
01 1100 610 001 0308		One Act Supplies Reimbursement		37.65
Total Hance, Carolyn				37.65
	CCCFall26Reimb	Harrold, Jamie	10/26/2026	96.00
01 1100 565 001		PersonalFin/PrinOfMarketing CCC-Reimb		96.00
Total Harrold, Jamie				96.00
	300166311	Hastings Tribune, The	10/31/2026	295.00
01 2310 540 000		Remember 9/11 Publication		295.00
Total Hastings Tribune, The				295.00
	0883619647	HD Supply Facilities Maintenance, Ltd.	10/15/2026	229.99
01 2630 610 000		Spreader for Grounds		229.99
	9254900362	HD Supply Facilities Maintenance, Ltd.	10/07/2026	203.90
01 2610 610 001		Glove - Custodial		69.32
01 2610 610 002		Glove - Custodial		67.29
01 2610 610 003		Glove - Custodial		67.29
	9254950616	HD Supply Facilities Maintenance, Ltd.	10/08/2026	324.72
01 2610 610 002		Light Bulbs-Hildreth Site		324.72
	9255426421	HD Supply Facilities Maintenance, Ltd.	10/21/2026	324.72
01 2610 610 002		Light Bulbs - UE		324.72
	9255426422	HD Supply Facilities Maintenance, Ltd.	10/21/2026	179.29
01 2610 610 002		Plumbing Supplies - UE		179.29
Total HD Supply Facilities Maintenance, Ltd.				1,262.62
	20261028JHQBRegFee	Holdrege Public School	10/28/2026	25.00
01 3535 330 000		JH Quiz Bowl Reg Fee 10/28/26		25.00
	20261029QBRegFee	Holdrege Public School	10/29/2026	25.00
01 3535 330 000		HS Quiz Bowl Meet Reg Fee 10/29/26		25.00
Total Holdrege Public School				50.00
	1280109811-0002	Hometown Leasing	11/09/2026	894.00
01 2530 443 000		Copy Machine Lease Payment		894.00
Total Hometown Leasing				894.00
	368948293	J.W. Pepper & Son, Inc.	10/23/2026	53.50
01 1100 610 000 0318		Band Christmas Music		53.50
	368948707	J.W. Pepper & Son, Inc.	10/23/2026	69.99
01 1100 610 000 0318		Christmas Band Music		69.99

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
	368959918	J.W. Pepper & Son, Inc.	10/27/2026	105.00
01 1100 610 000 0318		Christmas Band Music 2026	105.00	
Total J.W. Pepper & Son, Inc.			228.49	
	CCCFall26Reimb	Jezbera, Heidi	10/26/2026	48.00
01 1100 565 001		CCC-Reimb. Personal Finance	48.00	
Total Jezbera, Heidi			48.00	
	303177	Kidwell, Inc	10/20/2026	1,418.75
01 2620 432 001		Commons Area Repair on Audio	1,418.75	
Total Kidwell, Inc			1,418.75	
	CCCFall26Reimb	Klatt-Volk, Julie	10/26/2026	48.00
01 1100 565 001		CCC-Reimb. Personal Finance	48.00	
Total Klatt-Volk, Julie			48.00	
	22102	KSB School Law PC LLO	08/03/2026	1,250.00
01 2330 317 000		Title IX Team Training	1,250.00	
	22794	KSB School Law PC LLO	11/02/2026	158.00
01 2330 317 000		Legal	158.00	
Total KSB School Law PC LLO			1,408.00	
	62988	Larsen's Ace Hardware	10/09/2026	26.99
01 2610 610 002		Custodial Supplies	26.99	
	63786	Larsen's Ace Hardware	11/02/2026	8.98
01 2620 610 003		JH Boys Locker Room Electrical Supplies	8.98	
Total Larsen's Ace Hardware			35.97	
	CCCFall26Reimb	Lienemann, Abby	10/26/2026	48.00
01 1100 565 001		CCC-Reimb. Personal Finance	48.00	
Total Lienemann, Abby			48.00	
	2610-152309	Masters True Value	10/22/2026	263.24
01 2630 610 000		Mower Supplies	263.24	
Total Masters True Value			263.24	
	0034052783-0001	Matheson Tri-Gas Inc	10/20/2026	292.36
01 1100 610 001 0316		Oxygen & Acetylene	292.36	
	0034075698	Matheson Tri-Gas Inc	10/21/2026	148.58
01 1100 610 001 0316		Cylinder Rental/Oxygen - IA	148.58	
Total Matheson Tri-Gas Inc			440.94	
	CCCFall26Reimb	McIntire, Amanda	10/26/2026	48.00
01 1100 565 001		CCC-Reimb. Personal Finance	48.00	
Total McIntire, Amanda			48.00	
	15604	Menards - Kearney	10/22/2026	172.73
01 2630 610 000		Mower Supplies	172.73	
Total Menards - Kearney			172.73	
	0892100-IN	Mid-America Research Chemical	10/23/2026	539.20
01 2610 610 002		Custodial Supplies - Wilcox & Hildreth	134.80	
01 2610 610 001		Custodial Supplies - Wilcox & Hildreth	202.20	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
01 2610 610 003		Custodial Supplies - Wilcox & Hildreth	202.20	
Total Mid-America Research Chemical			539.20	
	1680	Minden Courier	10/29/2026	66.42
01 2310 540 000		BOE Legal Notice 10/19/26 Minutes	66.42	
Total Minden Courier			66.42	
SpEd 1 26-27	222689	NCS Pearson, Inc	09/14/2026	230.00
01 1200 643 003		Q-interactive license	230.00	
	31801933	NCS Pearson, Inc	07/02/2026	8.82
01 1200 643 003		Interactive Reading/Math/Spelling Sped	8.82	
	33166384	NCS Pearson, Inc	10/05/2026	14.70
01 1200 643 003		Interactive Math/Spelling-Digital-Sped	14.70	
	33336608	NCS Pearson, Inc	11/04/2026	3.92
01 1200 643 003		Q-Interactive Subtest	3.92	
Total NCS Pearson, Inc			257.44	
	94054	NCSA	10/15/2026	300.00
01 2320 330 000		Patterson-Registration	150.00	
01 2510 330 000		Hinrichs-Registration	150.00	
Total NCSA			300.00	
	D7RQN402-0001	Nebraska Art Teachers Association	08/25/2026	215.00
01 1100 330 001		Greg Yochum-Reg Fees 2026 Conference	215.00	
Total Nebraska Art Teachers Association			215.00	
	1892568	Omnify Benefits	11/10/2026	100.00
01 2570 340 000		FSA Participant Monthly Fee 10/1-10/31/2	100.00	
Total Omnify Benefits			100.00	
	CCCFall26Reimb	Ortgiesen, Jennifer	10/26/2026	48.00
01 1100 565 001		CCC-Reimb. Personal Finance	48.00	
Total Ortgiesen, Jennifer			48.00	
	FKCMusicClinicMeals	Overton Public School	11/02/2026	22.00
01 1100 610 001 0319		FKC Student Meals	22.00	
Total Overton Public School			22.00	
	104867038	Presto-X Company	10/06/2026	117.44
01 2620 431 001		Monthly Pest Control Services - Wilcox	58.72	
01 2620 431 003		Monthly Pest Control Services - Wilcox	58.72	
	106799909	Presto-X Company	11/03/2026	117.44
01 2620 431 001		Monthly Pest Control Maintenance	58.72	
01 2620 431 003		Monthly Pest Control Maintenance	58.72	
Total Presto-X Company			234.88	
	Q2603166	Quadient Leasing, USA, Inc.	10/20/2026	474.37
01 2520 531 000		Postage Machine Lease Payment	474.37	
Total Quadient Leasing, USA, Inc.			474.37	
	134487	Rapid Fire Protection Inc.	10/22/2026	1,940.00
01 2670 431 001		5-Year Inspection Wilcox Site	970.00	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
01 2670 431 003		5-Year Inspection Wilcox Site	970.00	
Total Rapid Fire Protection Inc.			1,940.00	
	10949	Rutt's Heating and Air Conditioning, Inc.	06/05/2026	1,540.00
01 2610 431 001		AC Unit Repair-Weight Room	770.00	
01 2610 431 003		AC Unit Repair-Weight Room	770.00	
Total Rutt's Heating and Air Conditioning, Inc.			1,540.00	
	040695	S & W Auto Parts	11/06/2026	38.99
01 2630 610 000		Mower Parts	38.99	
Total S & W Auto Parts			38.99	
	CCCFall26Reimb	Schriner, Cecil	10/26/2026	48.00
01 1100 565 001		CCC-Reimb. Personal Finance	48.00	
Total Schriner, Cecil			48.00	
	CCCFall26Reimb	Sheen, Kelly	10/26/2026	48.00
01 1100 565 001		CCC-Reimb. Personal Finance	48.00	
Total Sheen, Kelly			48.00	
	CCCFall26Reimb	Shults, Rebekah	10/26/2026	48.00
01 1100 565 001		CCC-Reimb. Personal Finance	48.00	
Total Shults, Rebekah			48.00	
	CCCFall26Reimb	Strong, Spencer	10/26/2026	48.00
01 1100 565 001		CCC-Reimb. Personal Finance	48.00	
Total Strong, Spencer			48.00	
	378736	Time Management Systems	11/02/2026	2,225.50
01 2510 643 000		Annual Subscription Time & Attendance	2,225.50	
Total Time Management Systems			2,225.50	
	099-0079	Village Of Hildreth	10/21/2026	1,447.54
01 2610 621 002		Elect.	987.54	
01 2610 410 002		Water & Sewer & Trash	460.00	
	100-0079	Village Of Hildreth	10/21/2026	6.14
01 2610 621 002		Electricity	6.14	
	249A FB Fi-0079	Village Of Hildreth	10/21/2026	168.53
01 2610 621 002		Electricity	68.53	
01 2610 410 002		Water	100.00	
Total Village Of Hildreth			1,622.21	
	10600-0083	Village Of Wilcox	10/30/2026	1,330.60
01 2610 410 001		W & S	259.00	
01 2610 621 001		Electric	406.30	
01 2610 621 003		Electric	406.30	
01 2610 410 003		W & S & G	259.00	
	15500-0083	Village Of Wilcox	10/30/2026	39.43
01 2610 621 001		Electricity-Greenhouse	39.43	
	23000-0083	Village Of Wilcox	10/30/2026	192.50
01 2610 410 001		102 North Stockton-Kitchen	96.25	
01 2610 410 003		102 North Stockton-Kitchen	96.25	
	23400-0074	Village Of Wilcox	10/30/2026	100.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
01 2610 621 003		Electric	50.00	
01 2610 621 001		Electric	50.00	
	23700-0083	Village Of Wilcox	10/30/2026	254.08
01 2610 621 001		Electric	74.09	
01 2610 621 003		Electric	74.09	
01 2610 410 003		W & S	52.95	
01 2610 410 001		W & S	52.95	
	24300-0083	Village Of Wilcox	11/30/2026	0.00
01 2610 410 003		Water	0.00	
01 2610 410 001		Water	0.00	
	24400-0083	Village Of Wilcox	10/30/2026	55.00
01 2610 410 003		S & W	27.50	
01 2610 410 001		S & W	27.50	
	24500-0083	Village Of Wilcox	10/30/2026	55.00
01 2610 410 003		Water	27.50	
01 2610 410 001		Water	27.50	
	24700-0083	Village Of Wilcox	10/30/2026	90.00
01 2610 410 001		Wilcox Site-FB Field	0.00	
01 2610 410 001		Trash	90.00	
	25600-0083	Village Of Wilcox	10/30/2026	257.47
01 2610 621 003		Electric	116.74	
01 2610 410 003		W & S	12.00	
01 2610 410 001		W & S	12.00	
01 2610 621 001		Electric	116.73	
Total Village Of Wilcox			2,374.08	
	BennettsNov26GF	VISA	11/03/2026	356.12
01 2710 626 000		Fuel	150.00	
01 2620 610 001		Building Supplies	206.12	
	HinrichsNov26GF	VISA	11/03/2026	124.54
01 1100 610 001 0312		FCS Supplies	103.01	
01 1100 610 001 0308		One Act Supplies	21.53	
	MSNov26GF	VISA	11/03/2026	206.04
01 2410 643 001		Mentimeter Pro Web-Based Subscription	206.04	
	MuhlbachNov26GF	VISA	11/03/2026	1,500.00
01 2580 650 000		Alpaca Software	1,500.00	
	WHSNov26GF	VISA	11/03/2026	199.80
01 1100 610 001 0308		One Act Supplies	181.86	
01 1100 610 001 0312		FCS Supplies	17.94	
Total VISA			2,386.50	
	INV9551890	Wage Works	10/23/2026	97.25
01 2570 340 000		FSA Admin Fee/Monthly Compliance Fee	97.25	
Total Wage Works			97.25	
	029408	White Auto Glass Inc	11/09/2026	145.00
01 2730 431 000		Pit Repair #25	45.00	
01 2730 431 000		Pit Repair 327	45.00	
01 2730 431 000		Pit Repair #3 Transit Van	55.00	
	11090-37385	White Auto Glass Inc	11/09/2026	403.25
01 2730 431 000		Ford Expedition #17 New Windshield	403.25	
Total White Auto Glass Inc			548.25	
	20261031Su-0001	Wilcox-Hildreth Lunch Account	11/01/2026	302.10

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
01 1100 890 001		Oct-HS Lunch Supervision Meals	196.10	
01 1100 890 002		Oct-UE Lunch Supervision Meals	106.00	
	20261109PR-0001	Wilcox-Hildreth Lunch Account	11/09/2026	155.56
01 1190 890 003		Oct 26 Milk & Snacks PreK	155.56	
	Oct26KindM-0001	Wilcox-Hildreth Lunch Account	11/09/2026	120.79
01 1100 890 003		Oct 26 Kindergarten Snacks/Milk Reimb.	120.79	
Total Wilcox-Hildreth Lunch Account			578.45	
	CCCFall26Reimb	Wilsey, Tony	10/26/2026	48.00
01 1100 565 001		CCC-Reimb. Personal Finance	48.00	
Total Wilsey, Tony			48.00	
	NO9357-193-0001	Woodward's Disposal Service	10/24/2026	55.00
01 2610 410 001		Destruction Services-Shredding of Docs	18.70	
01 2610 410 002		Destruction Services-Shredding of Docs	18.15	
01 2610 410 003		Destruction Services-Shredding of Docs	18.15	
Total Woodward's Disposal Service			55.00	
	835705	Yanda's Music And Pro Audio	10/24/2026	235.00
01 1100 610 000 0318		Band Instrument Supplies	235.00	
Total Yanda's Music And Pro Audio			235.00	
Fund Number 01			77,427.81	
Checking Account ID 1			77,427.81	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
Checking Account ID 6		Fund Number 06 NUTRITION FUND		
	15260092	Cash-Wa Distributing Co	10/02/2026	196.04
06 3100 610 002		Hildreth Site Food & Supplies	69.95	
06 3100 630 002		Food	126.09	
	15260260	Cash-Wa Distributing Co	10/02/2026	1,121.14
06 3100 610 001		Supplies	25.18	
06 3100 630 002		Food-Hildreth	49.00	
06 3100 630 001		Food-Wilcox	1,046.96	
	15268098	Cash-Wa Distributing Co	10/09/2026	314.13
06 3100 630 002		Hildreth Site Food	314.13	
	15268212	Cash-Wa Distributing Co	10/09/2026	595.14
06 3100 610 001		Supplies	34.51	
06 3100 630 001		Food	560.63	
	15275868	Cash-Wa Distributing Co	10/16/2026	281.04
06 3100 610 002		Supplies	37.40	
06 3100 630 002		Food	243.64	
	15275987	Cash-Wa Distributing Co	10/16/2026	939.47
06 3100 610 001		Wilcox Site Supplies	189.24	
06 3100 630 001		Food	750.23	
	15284198	Cash-Wa Distributing Co	10/23/2026	252.69
06 3100 610 002		Supplies	11.34	
06 3100 630 002		Food	241.35	
	15284199	Cash-Wa Distributing Co	10/23/2026	1,104.35
06 3100 610 001		Supplies	121.05	
06 3100 630 001		Food	983.30	
	15292117	Cash-Wa Distributing Co	10/30/2026	1,684.56
06 3100 630 001		Food	1,463.09	
06 3100 610 001		Supplies	221.47	
	15292118	Cash-Wa Distributing Co	10/30/2026	422.87
06 3100 630 002		Hildreth Site Food	422.87	
	CM4109978	Cash-Wa Distributing Co	10/28/2026	(47.96)
06 3100 630 001		Wilcox Site Food Credit	(47.96)	
	CM4111630	Cash-Wa Distributing Co	10/30/2026	(11.69)
06 3100 630 001		Credit Memo Food Wilcox Site	(11.69)	
	P15268905	Cash-Wa Distributing Co	10/09/2026	33.85
06 3100 610 001		Wilcox Site-Supplies	33.85	
Total Cash-Wa Distributing Co			6,885.63	
	53196	Food Distribution Program	10/07/2026	60.88
06 3100 630 001		Food Distribution Program	60.88	
Total Food Distribution Program			60.88	
	Oct26LFInvoices	Fritz's Market	11/02/2026	34.02
06 3100 630 001		Wilcox Food Supplies	16.70	
06 3100 630 002		Hildreth Site Food Supplies	17.32	
Total Fritz's Market			34.02	
	305-1	PD Commercial Appliance Repair	08/11/2026	250.00
06 3100 431 002		Hildreth Site - Reach In Cooler Repair	250.00	
	451-1	PD Commercial Appliance Repair	10/23/2026	491.00
06 3100 431 001		Wilcox Site Dishwasher Repair	491.00	
Total PD Commercial Appliance Repair			741.00	
	105191665	Presto-X Company	10/21/2026	121.26
06 3100 431 002		Monthly Pest Control-Hildreth Site	121.26	

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description	Amount	
Total Presto-X Company			121.26	
	761209142	Sysco Lincoln	10/07/2026	880.01
06 3100 610 001		Supplies	46.06	
06 3100 630 001		Food	833.95	
	761209144	Sysco Lincoln	10/07/2026	466.32
06 3100 630 002		Hildreth Site Food	466.32	
	761212302	Sysco Lincoln	10/09/2026	(48.34)
06 3100 630 002		Credit - Hildreth Site Food	(48.34)	
	761222188	Sysco Lincoln	10/14/2026	1,067.86
06 3100 630 001		Wilcox Site Food	1,067.86	
	761222189	Sysco Lincoln	10/14/2026	433.51
06 3100 630 002		Hildreth Site Food	433.51	
	761234723	Sysco Lincoln	10/21/2026	1,374.11
06 3100 610 001		Supplies	79.87	
06 3100 630 001		Food	1,294.24	
	761234724	Sysco Lincoln	10/21/2026	339.06
06 3100 610 002		Supplies	79.87	
06 3100 630 002		Food	259.19	
	761247470	Sysco Lincoln	10/28/2026	1,616.67
06 3100 610 001		Wilcox Site Food	1,616.67	
	761247472	Sysco Lincoln	10/28/2026	356.25
06 3100 610 002		Supplies	28.97	
06 3100 630 002		Food	327.28	
Total Sysco Lincoln			6,485.45	
Fund Number 06			14,328.24	
Checking Account ID 6			14,328.24	

GENERAL FUND

	10/31/2026
Taxes Levied/County Receipts-1100	$133,831.27
Public Power Dist Sales Tax/In-Lieu-1120	$211.41
Motor Vehicle Taxes-1125	$6,033.79
Interest Earned-1140/1510	$4,684.63
Other County Sources-1190	
Local License Fees-1911	$600.00
Misc Receipts-1990	
County Fines & Licenses-2110	$1,072.68
ESU11 Receipts-2210	
State Aid-3110	$36,278.00
Special Education SA-3120	
Homestead Exemption-3130	
Property Tax Credit-3131	
Nameplate Capacity Tax-3133	
Pers. Prop Tax Credit-3134	
State Reimbursement-Nutrition-3150	
Pro Rate Motor Vehicles-3180	$1,485.34
State Apportionment-3400	
High Ability Learners-3535	$3,819.23
Career Education-3551	
Other State Receipts-CLSD	
Reap Grant-4310	
Title I, Part A-4505	
Title II, Part A-4509	
IDEA Base (619)-4516	
IDEA Base (611)-4518	
U.S. Fish & Wildlife-4524	
Medicaid Admin Activities-4709	
Title IV, Part A-4969	
Proceeds from Sale of Property-5300	
Non-Program Receipts-9000	$3,306.84
Inter-Fund Loan (SP. Building)-9003	
Misc Receipts-Reimb to Expense Accts.	
TOTAL RECEIPTS	**$191,323.19**

Instructional Services-1100	$183,693.32
SPED Service-1200	$46,296.10
Summer School-1300	
Student Support Service-2100	$18,723.87
Support Services - Staff 2200	$26,345.74
Executive Admin/Superin-2300	$23,150.12
Principal-2400	$37,711.04
Business-2500	$19,426.35
Operation-Maintenance-2600	$37,982.18
Regular Transportation-2700	$22,309.73
Community Service -3300	
Grants 3400/3500	
Architech & Engineering-4300	$300.67
Building Improvements-4700	
Debt Services-5000	
Federal Funds/Title 1-6200	$4,714.80
CLSD Grant - 6300	$1,839.59
IDEA - 6400	$1,467.37
Fed Voc (Perkins) - 6700	
Emerg. Relief-ESSER-6900	$1,752.35
Transfers-8000	
TOTAL EXPENDITURES:	**$425,713.23**

ACCOUNT BALANCES: **10/31/2026**

Depreciation	$1,655,462.06
General	$1,784,734.08
Lunch	$72,752.83
ADA	$729,102.84
Employee Benefit	$6,507.70
HS Activity	$591,439.66
Gen Fund Clearing	$5,362.92
Student Fee	$10,375.45
URM Fund	$23,994.98
Falcon Team Account	
Special Building Fund	$1,070,507.60
Total Funds	**$5,950,240.12**

Account Balance as of: **October 31, 2026**

DEPRECIATION FUND BREAKDOWN:

Charter Reimb	$0.00
Transportation	$314,577.48
Building	$603,334.93
Track	$515,000.00
Interest	$38,493.45
Computer Hardware	$184,056.20
Total:	**$1,655,462.06**
New CD - 6 Month	**$342,302.21**

Combined 8 Smalls CD's + $250,000.00 from Depr. Fund

GENERAL FUND BANK RECONCILIATION:

Bank Balance as of October 31, 2026	$1,786,447.85
Outstanding Checks:	$1,713.77
Ending Balance:	**$1,784,734.08**

Report Date 11/1/2026

GENERAL FUND		**ACCOUNT BALANCES:**	**31-Oct-25**
	10/31/25	Depreciation	$954,992.71
County Receipts	$230,528.08	General	$1,931,690.10
Motor Vehicle Taxes	$6,476.03	Lunch	$92,663.28
Local License Fees		ADA	$488,088.31
Interest Earned	$5,812.20	Employee Benefit	$6,497.35
Other Local Receipts		HS Activity	$560,236.45
County Fines & Licenses	$667.12	Gen Fund Clearing	$5,370.94
Homestead Exemption		Student Fee	$16,345.33
Nameplate Capacity Tax		URM Fund	$14,431.36
Other County Sources		Falcon Team Account	
High Ability Learners		Special Building Fund	$1,159,105.68
State Aid	$38,517.00	**Total Funds**	**$5,229,421.51**
SPED Programs			
State Apportionment			
Pers. Prop Tax Credit			
Property Tax Relief			
Pro Rata Motor Vehicles	$307.48	**Account Balance as of:**	**October 31, 2025**
In Lieu of Taxes	$219.01	**DEPRECIATION FUND BREAKDOWN:**	
Medicaid		Charter Reimb	$0.00
Title I	$37,025.00	Transportation	$304,927.48
Title IIA	$7,055.00	Building	$316,422.90
Title IV	$10,000.00	Track	$200,000.00
IDEA Base (611)		Interest	$9,586.13
IDEA Base (619)		Computer Hardware	$124,056.20
Misc Receipts	$839.67	**Total:**	**$954,992.71**
Grant-C4K/Swimming Pool			
High Ability Learners	$3,863.00		
Perkins Grant			
U.S. Fish & Wildlife	$1,251.34	**New CD - 6 Month**	**$335,048.77**
Lunch Tax/Retire	$3,579.20	**Combined 8 Smalls CD's + $250,000.00 from Depr. Fund**	
Federal Grant (CTE-Career Ed)			
TOTAL RECEIPTS	**$346,140.13**		
Instructional Services-1100	$185,728.00		
SPED Service-1200	$39,784.16		
Summer School-1300			
Student Support Service-2100	$12,793.67		
Support Services - Staff 2200	$28,576.44		
Executive Admin/Superin-2300	$21,698.69		
Principal-2400	$36,377.54	**GENERAL FUND BANK RECONCILIATION:**	
Business-2500	$25,090.28		
Operation-Maintenance-2600	$51,385.56	Bank Balance as of October 31, 2025	$1,936,636.88
Regular Transportation-2700	$27,405.72	Outstanding Checks:	$4,946.78
Community Service -3300	$192.00	**Ending Balance:**	**$1,931,690.10**
Grants 3400/3500	$251.33		
Architech & Engineering-4300			
Federal Funds/Title I-6200	$4,214.59		
Building Improvement/4700			
Debt Serivices-5000			
IDEA - 6400			
Fed Voc (Perkins) - 6700			
Emerg. Relief-ESSER-6900			
Transfers-8000			
TOTAL EXPENDITURES:	**$433,497.98**		

Report Date 11/01/2025

Monthly Category Expenses:																
		Bdgt 26-27	Sept Exp	Oct Exp	Nov Exp	Dec Exp	Jan Exp	Feb Exp	Mar Exp	Apr Exp	May Exp	June Exp	July Exp	Aug Exp	Total	Balance
1100's	Instruction	**$2,860,200**	$202,194	$183,693	$185,967										$571,854	$2,288,346
1200's	SPED	**$637,800**	$39,796	$46,296	$48,602										$134,694	$503,106
1300's	Summer School	**$7,000**													$0	$7,000
2100's	Sup Ser Pupils	**$391,800**	$11,270	$18,724	$15,688										$45,682	$346,118
2200's	Sup Ser Staff	**$285,200**	$17,998	$26,346	$16,662										$61,005	$224,195
2310's	General Admin	**$304,800**	$21,021	$23,150	$22,298										$66,469	$238,331
																$0
2400's	Principal	**$518,000**	$37,385	$37,711	$38,379										$113,475	$404,525
2500's	Super/Business	**$240,600**	$17,646	$19,426	$18,378										$55,450	$185,150
2600's	Main & Oper	**$921,000**	$50,855	$37,982	$54,304										$143,140	$777,860
2700's	Reg Trans	**$613,000**	$18,421	$22,310	$41,763										$82,494	$530,506
2712's	SPED Trans															$0
3000's	Community	**$73,100**	$5,821	$301	$401										$6,522	$66,578
3500's	HAL/State Categorical	**$10,000**	$326												$326	$9,674
4000's	Architecture/Engin	**$140,000**													$0	$140,000
6000's	Federal	**$128,900**	$4,815	$9,774	$16,201										$30,790	$98,110
5000's	Debt Services														$0	
8000's	Transfers	**$176,783**													$0	$176,783
9000's	Non-Program		$90,000												$90,000	
Total		**$7,308,183**	$517,547	$425,713	$458,641	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,401,901	$5,996,282
Total Monthly Expenses:																
General		**$6,384,483**	$472,936	$369,643	$393,838	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,236,418	$5,148,065
SPED		**$637,800**	$39,796	$46,296	$48,602	$0	$0	$0	$0	$0	$0	$0	$0	$0	$134,694	$503,106
Federal		**$128,900**	$4,815	$9,774	$16,201										$30,790	$98,110
Total		**$7,151,183**	$517,547	$425,713	$458,641	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,401,901	$5,749,282
Total Yearly Expenses:																
General		**$6,207,700**	$472,936	$842,579	$1,236,418	$1,236,418	$1,236,418	$1,236,418	$1,236,418	$1,236,418	$1,236,418	$1,236,418	$1,236,418	$1,236,418	$1,236,418	$4,971,282
SPED		**$637,800**	$39,796	$86,092	$134,694	$134,694	$134,694	$134,694	$134,694	$134,694	$134,694	$134,694	$134,694	$134,694	$134,694	$503,106
Federal		**$128,900**	$4,815	$14,589	$30,790	$30,790	$30,790	$30,790	$30,790	$30,790	$30,790	$30,790	$30,790	$30,790	$30,790	$98,110
Total		**$6,974,400**	$517,547	$943,260	$1,401,901	$1,401,901	$1,401,901	$1,401,901	$1,401,901	$1,401,901	$1,401,901	$1,401,901	$1,401,901	$1,401,901	$1,401,901	$5,572,499
Total Unencumbered:																
General		**$6,384,483**	$5,911,547	$5,541,904	$5,148,065	$5,148,065	$5,148,065	$5,148,065	$5,148,065	$5,148,065	$5,148,065	$5,148,065	$5,148,065	$5,148,065		
SPED		**$637,800**	$598,005	$551,708	$503,106	$503,106	$503,106	$503,106	$503,106	$503,106	$503,106	$503,106	$503,106	$503,106		
Federal		**$128,900**	$124,085	$114,311	$98,110	$98,110	$98,110	$98,110	$98,110	$98,110	$98,110	$98,110	$98,110	$98,110		
Total		**$7,151,183**	$6,633,636	$6,207,923	$5,749,282	$5,749,282	$5,749,282	$5,749,282	$5,749,282	$5,749,282	$5,749,282	$5,749,282	$5,749,282	$5,749,282		
Gen Budget Avg Spend Down			$5,852,656	$5,320,190	$4,788,362	$4,255,896	$3,724,069	$3,192,242	$2,660,414	$2,127,948	$1,596,121	$1,064,293	$531,827	$0		
Total Budget Avg Spend Down			$6,699,411	$6,089,909	$5,481,137	$4,871,635	$4,262,863	$3,654,092	$3,045,320	$2,435,817	$1,827,046	$1,218,274	$608,772	$0		

FURBYS PLUMBING
3840 W 85TH ST
KEARNEY, NE 68845
308/440-4078

Estimate

Number	E143
Date	9/25/2026

Bill To

WILCOX HILDRETH SCHOOL
404 SAPP ST
WILCOX , NE, 68982

Ship To

Quantity	Description	Price	Amount
	ADD PRESSURE TANK TO HELP WITH BATHROOMS IN BUS BARN		
	CHANGE OUT PEX TO COPPER FOR LESS FLOW RESTRICTION		
4.00	HOUR	$130.00	$520.00
1.00	32 GALLON PRESSURE TANK	$520.00	$520.00
1.00	GALVANIZED 1 1/4" X 18" NIPPLE	$19.00	$19.00
1.00	PRO PRESS 1 1/4 FEMALE	$26.00	$26.00
1.00	PRO PRESS 1 1/4 90	$23.00	$23.00
20.00	FEET COPPER 1 1/4"	$8.00	$160.00
1.00	PRO PRESS 1 1/4 X 1 TEE	$31.00	$31.00
4.00	PRO PRESS 1" MALE ADAPTER	$18.00	$72.00
4.00	PRO PRESS 1" 90	$18.00	$72.00
6.00	FEET COPPER 1"	$4.00	$24.00

Amount Paid	$0.00		
Amount Due	$1,467.00	Total	$1,467.00

Kidwell

Wilcox-Hildreth Public Schools

Justin Patterson
justin.patterson@whfalcons.org
404 E Sapp Street
Wilcox, NE 68982

Justin Peppard
jpeppard@kidwellinc.com
(402) 475-9151
KIDQ25392-01
11/6/2026

Job Name/Location: Jr. & Sr. High - Avigilon Vape Sensors

18	HALO IoT Smart Sensors 3C w/ Backboxes & ACC 7 Point of Sale streams
4	Indoor/Outdoor Ceiling Mounts
2	Round Pendant Pipe Hangers w/ concrete anchors, White
4	10" Threaded Pipe Drops with PTZ Collar, White
4	1.5" to 1.5" Double Alum Pipe Couplers w/ 2 Set Screws, White
6	1-1/2" NPT to 3/4" NPT Reducers
18	Category 6 plenum-rated cabling runs are included on this proposal.

- Approximately 200' of 3/4" EMT conduit (none for the AG building) & 20' of plastic raceway is included on this proposal.
- Pricing assumes there is space on the existing patch panel(s) for all new cabling runs.
- Owner to provide all required PoE+ network switch ports.
- Proposal assumes all new IP devices are within 300' of an owner-provided PoE+ network switch and that the AG building is on the same business network as the Jr./Sr. High School.
- Proposal assumes owner is currently on ACC7 licensing and using a Standard series Avigilon NVR.
- Pricing does not include any life rentals, NVRs/additional storage, network switches, or UPS systems.
- Pricing does not include any electrical work, including sleeves & rough-ins.
- Kidwell is not responsible for schedule delays caused by others and/or material delays.
  - o POS Licensing: $3,505.00
  - o HALO Equipment: $14,895.00
  - o Cabling, Conduit, Raceway & All Labor: $21,175.00

Notes:

1) Work to be performed during Kidwell's normal business hours.
2) No sales tax has been included for material or labor on this proposal.
3) All required taxes will be charged and added to the proposal price on invoicing.
4) The following items are not included in this base bid proposal unless otherwise stated above:
   a. New telephone hardware or any programming
   b. Electrical or conduit work unless noted above
   c. Routers, hubs, switches, servers or any other active communications equipment
   d. Relocation of any PC's or other networking hardware.
   e. Fees from the local power, cable and telephone companies
   f. Plywood backboards and any backing materials of any kind
   g. Painting of any kind
   h. The patching of any type of surface
5) All work to be completed in a professional manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Worker's Compensation Insurance.

Payment Terms:

Payments to be made monthly. Accounts not paid within thirty days are subject to a finance charge of 1% monthly, up to an annual rate of 12%. This proposal may be withdrawn by us if not accepted within ten days. Additional fees will apply if payment is made by credit card.

Acceptance of Proposal

The above prices, specifications and conditions are satisfactory and are hereby accepted. Kidwell is authorized to do the work as specified. Payment will be made as outlined above. By signing below, customer accepts all payment terms, additional notes and Kidwell terms and conditions.

Base Bid

$39,575.00

This quote is valid for a period of 10 days.

Authorized Kidwell Signature: _____ **Date:** 11/6/2026

Customer Signature: _____ **Date:** _____

Contract Terms & Conditions

The following terms and conditions are incorporated into the Agreement between Kidwell and the Customer:

Payments. All payments must be made in U.S. currency. Unless otherwise set forth, all payments are due upon receipt of the statement, and are delinquent 30 days after the date of the statement. Customer is responsible to pay all sales, use, excise and similar taxes, whether or not separately set forth on the statement. If any amount is not paid in full within 30 days of the date of the statement, interest will accrue on the unpaid balance at the rate of one percent (1%) per month until paid. Additional fees will apply if payment is made by credit card.

Facilities. For services provided on the Customer's premises, Customer shall provide a safe work site for performance of the services, and shall provide such assistance as may be reasonably necessary for the efficient performance by Kidwell employees.

Standard of Performance; Disclaimer. The services will be performed in accordance with the Customer's approved work plan in a workmanlike manner determined by Kidwell to be most appropriate under the circumstances. This warranty is void if Customer has modified the system. Kidwell disclaims all warranties either express or implied, including the warranties of merchantability and fitness for a particular purpose or use. Kidwell does not warrant that (i) the services will meet Customer requirements or expectations; (ii) the operation of the system will be uninterrupted, secure, virus-free, security breach intrusion-free, or error-free;
(iii) Kidwell will detect or report intrusions or attempted intrusions; or (iv) all system related errors will be corrected. Kidwell will transfer third party equipment warranties to the extent available and assignable. In the absence of a separate written agreement, Kidwell is not obligated to provide services, or to supply any software, parts or services, to rectify a problem, fault, or incident arising from, or to repair or replace a system which fails or develops an error due to: (i) external causes including force majeure events, (ii) hacking the network or other data security intrusion; or (iii) the effects of a virus.

Employees. Customer shall not hire, engage or employ any employee of Kidwell during the period ending twelve (12) months after the earlier of (i) the last date that Kidwell renders any services to Customer; or (ii) termination of the employee's employment with Kidwell. Kidwell shall be entitled to specific performance of this provision.

Confidentiality. Each party covenants and agrees to hold and keep the other party's confidential information in confidence and it will not disclose such confidential information to anyone without the other's prior written consent. The party receiving such confidential information will not use, or permit others to use, such confidential information for any purpose other than in accordance with this Agreement, and shall not make any unauthorized copy of any confidential information and will use its best efforts to avoid disclosure, dissemination or unauthorized use of the other's confidential information.

Remedies. The parties shall have the following remedies:

Correction. Customer's exclusive remedy for any error in services rendered by Kidwell shall be limited to correction of the error in workmanship through its time and efforts at no additional charge to Customer; provided, however, that if the error results from incorrect or incomplete data or information provided to Kidwell, Customer shall be liable to Kidwell for the cost to correct the error at its customary time and material charges.

Performance. If Customer defaults in payment or otherwise, Kidwell in its sole discretion, shall have the right to suspend performance of the services until such default is cured, and such suspension shall be without liability or obligation to Customer or any third party, and without prejudice to the rights and remedies of Kidwell pursuant to this Agreement.

Limitation of Liability. Neither party shall be liable for incidental, consequential, indirect, special, punitive or exemplary damages of the other arising out of or in connection with this Agreement, including, but not limited to, loss of profits, revenue, data or use, incurred or suffered by the other party or any third party even if advised of the possibility of such damages. In no event shall Kidwell's liability for damages, losses or expenses as a result of negligence or otherwise exceed the amount of fees paid by Customer to Kidwell in the six (6) month period immediately preceding the act or omission causing such damage or loss. The amount of Kidwell's fee for services is a consideration in the limitation of its liability hereunder.

Independent Contractor. Kidwell and Customer have the relationship of independent contractors and neither is the agent, partner, joint venturer, or employee of or with the other and no fiduciary relationship between the parties exists. Neither party shall have the right to bind or obligate the other in any manner, nor shall it represent that it has any such right to do so.

Governing Law. This Agreement shall be governed by and construed in accordance with substantive laws of the State of Nebraska.

Force Majeure. The performance by either party of any of the undertakings set forth in this Agreement shall not be deemed untimely to the extent any late performance or nonperformance is due to acts of God, acts of war, civil disturbance, natural disaster, fire, accident, neglect, misuse, vandalism, water, lightning, power failure, power surge or power spike, acts of government or court orders, pandemic, supply chain interruption, or any other act or event beyond the control of the affected party.

Entire Agreement. This Agreement sets forth the entire agreement between the parties concerning the subject hereof, and supersedes all prior and contemporaneous written or oral negotiations and agreements between them concerning the subject matter hereof. No statement by any Kidwell employee or agent, whether oral or in writing, will create any warranty or obligation not set forth herein or otherwise modify this Agreement in any way whatsoever.

Date of Acceptance: _____ Signature: _____

Docusign Envelope ID: 0E456F51-8024-8F86-8030-CB832699FD4A

Kidwell

Wilcox-Hildreth Public Schools

Justin Patterson
justin.patterson@whfalcons.org
404 E Sapp Street
Wilcox, NE 68982

Justin Peppard
jpeppard@kidwellinc.com
(402) 475-9151
KIDQ25392-01
11/6/2026

Job Name/Location: Jr. & Sr. High - Avigilon Vape Sensors

18	HALO IoT Smart Sensors 3C w/ Backboxes & ACC 7 Point of Sale streams
4	Indoor/Outdoor Ceiling Mounts
2	Round Pendant Pipe Hangers w/ concrete anchors, White
4	10" Threaded Pipe Drops with PTZ Collar, White
4	1.5" to 1.5" Double Alum Pipe Couplers w/ 2 Set Screws, White
6	1-1/2" NPT to 3/4" NPT Reducers
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- Pricing assumes there is space on the existing patch panel(s) for all new cabling runs.
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  - o POS Licensing: $3,505.00
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   a. New telephone hardware or any programming
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   d. Relocation of any PC's or other networking hardware.
   e. Fees from the local power, cable and telephone companies
   f. Plywood backboards and any backing materials of any kind
   g. Painting of any kind
   h. The patching of any type of surface
5) All work to be completed in a professional manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Worker's Compensation Insurance.

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Base Bid

$39,575.00

This quote is valid for a period of 10 days.

Authorized Kidwell Signature: _____ **Date:** 11/6/2026

Customer Signature: _____ **Date:** _____

Docusign Envelope ID: 0E456F51-8024-8F86-8030-CB832699FD4A

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(iii) Kidwell will detect or report intrusions or attempted intrusions; or (iv) all system related errors will be corrected. Kidwell will transfer third party equipment warranties to the extent available and assignable. In the absence of a separate written agreement, Kidwell is not obligated to provide services, or to supply any software, parts or services, to rectify a problem, fault, or incident arising from, or to repair or replace a system which fails or develops an error due to: (i) external causes including force majeure events, (ii) hacking the network or other data security intrusion; or (iii) the effects of a virus.

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Remedies. The parties shall have the following remedies:

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Limitation of Liability. Neither party shall be liable for incidental, consequential, indirect, special, punitive or exemplary damages of the other arising out of or in connection with this Agreement, including, but not limited to, loss of profits, revenue, data or use, incurred or suffered by the other party or any third party even if advised of the possibility of such damages. In no event shall Kidwell's liability for damages, losses or expenses as a result of negligence or otherwise exceed the amount of fees paid by Customer to Kidwell in the six (6) month period immediately preceding the act or omission causing such damage or loss. The amount of Kidwell's fee for services is a consideration in the limitation of its liability hereunder.

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Governing Law. This Agreement shall be governed by and construed in accordance with substantive laws of the State of Nebraska.

Force Majeure. The performance by either party of any of the undertakings set forth in this Agreement shall not be deemed untimely to the extent any late performance or nonperformance is due to acts of God, acts of war, civil disturbance, natural disaster, fire, accident, neglect, misuse, vandalism, water, lightning, power failure, power surge or power spike, acts of government or court orders, pandemic, supply chain interruption, or any other act or event beyond the control of the affected party.

Entire Agreement. This Agreement sets forth the entire agreement between the parties concerning the subject hereof, and supersedes all prior and contemporaneous written or oral negotiations and agreements between them concerning the subject matter hereof. No statement by any Kidwell employee or agent, whether oral or in writing, will create any warranty or obligation not set forth herein or otherwise modify this Agreement in any way whatsoever.

Date of Acceptance: _____ Signature: _____

6036
Reading Instruction and Intervention Services

The purpose of this policy is to facilitate reading instruction and intervention services to address student reading needs, including, but not limited to, dyslexia. It is the school district's goal that each student be able to read at or above grade level by third grade.

Effective Reading Teachers. It is the intent of the school district to employ teachers for kindergarten through third grade who are effective reading teachers as evidenced by (a) evaluations based on classroom observations and student improvement on reading assessments or (b) specialized training in reading improvement.

Reading Assessment. The school district will administer a reading assessment approved by the Nebraska Department of Education three times during the school year to all students in kindergarten through third grade. Exceptions to this requirement include:

- Any student receiving specialized instruction for limited English proficiency who has been receiving such instruction for less than two years;
- Any student receiving special education services for whom such assessment would conflict with the individualized education plan; and
- Any student receiving services under a plan pursuant to the requirements of section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794, or Title II of the federal Americans with Disabilities Act of 1990, 42 U.S.C. 12131 to 12165, as such acts and sections existed on January 1, 2018, for whom such assessment would conflict with such section 504 or Title II plan.

The first assessment for kindergarten students must occur within the first 45 calendar days that school is in session of each school year. For all other grades, the first assessment must occur within the first 30 calendar days that school in in session of each school year.

Diagnostic assessments used within a supplemental reading intervention program do not require Nebraska Department of Education approval.

Deficiency Identification. Any student in kindergarten through third grade performing below the threshold level as determined by the Nebraska Department of Education shall be identified as having a reading deficiency for purposes of the Nebraska Reading Improvement Act and this policy. A student who is identified as having a reading deficiency shall remain identified as having a reading deficiency until the student performs at or above the

threshold level on an approved reading assessment. Nothing in the Nebraska Reading Improvement Act or this policy shall prohibit a school district from identifying any other student as having a reading deficiency.

Supplemental Reading Intervention Program. The school district will provide a supplemental reading intervention program to ensure that students can read at or above grade level at the end of third grade. The school district may work collaboratively with a reading specialist at the Nebraska Department of Education, with educational service units, with learning communities, or through interlocal agreements to develop and provide such supplemental reading intervention programs. Each supplemental reading intervention program must be:

- Provided to any student identified as having a reading deficiency;
- Implemented during regular school hours in addition to regularly scheduled reading instruction unless otherwise agreed to by a parent or guardian; and
- Made available as a summer reading program between each summer for any student who has been enrolled in grade one, grade two, or grade three or in a higher grade and is identified as continuing to have a reading deficiency at the conclusion of the school year preceding such summer reading program. The summer reading program may be held in conjunction with existing summer programs in the school district or in a community reading program not affiliated with the school district or offered online.

The supplemental reading intervention program may also include:

- Reading intervention practices that are evidence-based;
- Diagnostic assessments to identify specific skill-based strengths and weaknesses a student may have;
- Frequent monitoring of student progress throughout the school year with instruction adjusted accordingly;
- Intensive intervention using strategies selected from the following list to match the weaknesses identified in the diagnostic assessment:
    - Development in phonemic awareness, phonics, fluency, vocabulary, and reading comprehension;
    - Explicit and systematic instruction with detailed explanations, extensive opportunities for guided practice, and opportunities for error corrections and feedback; or
    - Daily targeted individual or small-group reading intervention based on student needs as determined by diagnostic assessment data subject to planned extracurricular school activities;

- Strategies and resources to assist with reading skills at home, including parent-training workshops and suggestions for parent-guided home reading; or
- Access to before-school or after-school supplemental reading intervention with a teacher or tutor who has specialized training in reading intervention.

Parent/Guardian Notification. The school will give notice in writing or by electronic communication to the parent(s) or guardian(s) of any student identified as having a reading deficiency within 15 working days of such identification that the student has been identified as having a reading deficiency and that an individual reading improvement plan will be established and shared with the parents or guardians.

Reading Improvement Plan. Any student who is identified as having a reading deficiency will receive an individualized reading improvement plan, that shall include a supplemental reading intervention program, no later than 30 days after the identification of the reading deficiency. The reading improvement plan may be created by the teacher, the principal, other pertinent school personnel, and the parents or guardians of the student and shall describe the reading intervention services the student will receive through the supplemental reading intervention program to remedy the reading deficiency. The student must receive reading intervention services through the supplemental reading intervention program until the student is no longer identified as having a reading deficiency.

Reading Progress. Each student in kindergarten through third grade and his or her parent(s) or guardian(s) will be informed of the student's reading progress within a reasonable time after the school district receives the results from the student's approved reading assessment.

NDE Professional Learning System. The Nebraska Department of Education provides a professional learning system. The elementary school(s) and early childhood education programs approved by the State Board of Education will ensure that teachers who teach children from four years of age through third grade are aware of the professional learning system and are adequately trained regarding evidence-based reading instruction to effectively instruct students in reading.

NDE Report. On or before July 1 of each year, the school district will provide the required information relating to dyslexia to the Nebraska Department of Education.

Adopted on: February 18, 2019
Revised on: July 15, 2024
Reviewed on: _____

4058
Confidentiality in Counseling and Guidance

The school district provides students with a certificated school guidance counselor. Information that students provide to counselors is confidential but not legally privileged. The counselor will attempt to respect the privacy of student disclosures, but will share all relevant information with other education professionals as appropriate or as directed. The counselor will also contact parents and law enforcement officials as appropriate.

Records of the counseling relationship, including interview notes, test data, correspondence, tape recordings and other documents, are to be considered professional information for use in counseling, not part of the student's education record.

When a counselor is in doubt about what information to release, he or she should discuss the matter with the building principal or with the superintendent.

Adopted on: October 15, 2018
Revised on: _____
Reviewed on: _____

4038
Classified Staff Defined

The term "classified staff" means all employees other than certificated teachers and administrators. Classified staff employees are employed at will, and their employment may be amended or terminated at any time and without any cause.

Adopted on: October 15, 2018
Revised on: _____
Reviewed on: _____

4028
Substitute Teachers

A substitute teacher is an educator who possesses the required certification from the Nebraska Department of Education and is employed to fill a teaching position on a temporary basis. The board shall establish the pay and benefits for substitute teachers.

Adopted on: October 15, 2018
Revised on: _____
Reviewed on: _____

4027
Part-Time Certified Employees

Percentage of Time. The percentage of time that a teacher works will be determined by calculating the amount of time that the teacher is required to be at school to teach or supervise classes, plus any assigned preparation time, as a percentage of the entire school day. Extracurricular assignments shall not be considered in determining a teacher's percentage of time. Part-time and temporary teachers may or may not be assigned preparation time, at the sole discretion of the board of education, upon the recommendation of the superintendent of schools.

Acquiring Permanent Status. A part-time teacher may become a permanent certificated employee pursuant to the provisions of state statutes.

Salary. The salary, benefits and leave entitlement of a part-time teacher shall be determined by reference to the negotiated agreement between the district and the teacher's association. The percentage of time a part-time teacher is required to be on duty shall be determined by the board of education upon the recommendation of the superintendent of schools.

Horizontal Movement on the Salary Schedule. A part-time teacher may qualify for movement horizontally on the salary schedule by earning graduate hours of college credit as set forth in the guidelines of the school district's salary schedule, and according to the applicable district policies.

Attendance at In-service Meetings, Faculty Meetings, and School Activities. A part-time teacher is responsible for attending in-service meetings, faculty meetings, and school activities that take place outside the teacher's assigned duty hours without additional compensation. A part-time teacher is responsible for performing such tasks as selling or taking tickets, and will be compensated for such tasks pursuant to the policy, practice or negotiated agreement of the school district.

Continuation of Employment. The school district administration and board will deal with the continuation of a part-time teacher's employment pursuant to state statute and the procedures prescribed for full-time employees in these policies.

Adopted on: October 15, 2018
Revised on: _____
Reviewed on: _____

4025
Superintendent

The superintendent is hired by and shall report directly to the board of education. The superintendent will be the chief administrative officer of the board of education and shall keep the board informed on important issues. The board delegates to the superintendent the general power and authority to make necessary decisions to ensure the efficient and effective operations of the school.

The superintendent is charged with timely preparing, presenting, and filing an annual school budget, subject to the approval of the board at the annual budget hearing.

All school employees shall be under the direct and/or delegated supervision of the superintendent. The board delegates to the superintendent the authority to hire and terminate the employment of all classified staff. He or she shall review all certified and non-certified employees applying for vacancies and shall make recommendations regarding these employees.

All of the grounds and buildings are supervised by the superintendent, including necessary repairs and improvements unless the board is required to approve such repairs or improvements.

The superintendents other duties shall be included in his or her job description, contract, or as otherwise assigned by the board.

Adopted on: August 20, 2018
Revised on: _____
Reviewed on: _____

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

August 31, 2026

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AMGL
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INDEPENDENT AUDITOR'S REPORT

Board of Education of Wilcox-Hildreth Public School
Wilcox and Hildreth, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Wilcox-Hildreth Public School as of and for the year ended August 31, 2026, and the related notes to the financial statements, which collectively comprise the School District's 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, the business-type activities, the aggregate discreetly presented component unit, each major fund, and the aggregate remaining fund information of Wilcox-Hildreth Public School, as of August 31, 2026, 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 A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wilcox-Hildreth Public School 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 A 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.

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A PROFESSIONAL CORPORATION

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

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 A, 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wilcox-Hildreth Public School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Wilcox-Hildreth Public School'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 Wilcox-Hildreth Public School'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 Wilcox-Hildreth Public School's financial statements. The accompanying combining nonmajor funds financial statements, and the Activity Fund statement of cash receipts, disbursements, and fund balance, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 described in the second sentence of this paragraph is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the management's discussion and analysis, budgetary comparison schedules, county treasurer statements of receipts and disbursements, and general fund departmental disbursements compared to budget, but does not include the financial statements and our auditor's report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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 9, 2026, on our consideration of Wilcox-Hildreth Public School'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 Wilcox-Hildreth Public School'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 Wilcox-Hildreth Public School's internal control over financial reporting and compliance.

AMGL, P.C.

Grand Island, Nebraska
October 9, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Wilcox-Hildreth Public School's annual financial report presents management's discussion and analysis (MD&A) of the District's financial performance during the fiscal year ended August 31, 2026. Please read the MD&A in conjunction with the entire financial report, which immediately follows this section.

DETAILED ANALYSIS (PART I)

- The District's General Fund fund balance increased $114,802 (4.8 percent).
- General Fund revenues were $6,470,937, $114,802 more than expenses.
- General Fund operational costs were $6,356,135, a $5,501 (0.1 percent) increase from the prior year.
- Wilcox-Hildreth Public School's student enrollment decreased by 7 students to an average daily membership (ADM) of 207.

OVERVIEW OF THE FINANCIAL STATEMENTS

This audited annual financial report consists of three sections: management's discussion and analysis (MD&A) [this section], the financial statements, and supplementary and other information. The financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status. The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the district-wide statements.
- The *governmental funds statements* show how basic services such as regular and special education were financed in the *short-term* as well as what remains for future spending.
- *Proprietary fund statements* offer *short-* and *long-term* financial information about the activities the District operates *like a business*, such as Nutrition Services.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of supplementary and other information that further explains and supports the financial statements with a comparison of the District's budget for the year and various other schedules and statements.

FINANCIAL SUMMARY

Net Position

The District's combined net position was higher on August 31, 2026, than it was the year before, increasing 10.1 percent to $17,179,365. The District's governmental activities' net position increased from $15,489,524 to $17,163,359 in 2026. In 2026, the net position of the District's business-type activities decreased from $116,689 to $16,006.

Summary Statements of Net Position

	2026	2025
Current assets	$ 7,008,881	$ 6,094,228
Capital assets	10,170,484	10,672,165
Total Assets	17,179,365	16,766,393
Long-term liabilities	-	210,000
Current liabilities	-	950,000
Total Liabilities	-	1,160,000
Net Position:		
Net investment in capital assets	10,170,484	9,512,165
Restricted	1,808,431	1,668,560
Unrestricted	5,200,450	4,425,668
Total Net Position	$ 17,179,365	$ 15,606,393

Governmental Activities

A summary of the governmental receipts and expenses follows:

	Years Ended August 31, 2026	Years Ended August 31, 2025	Increase (Decrease)
Receipts:			
Charges for services	$ 207,318	$ 235,826	$ (28,508)
Operating grants	640,088	830,667	(190,579)
Capital grants	-	3,875	(3,875)
Taxes (property, motor vehicle, and other)	6,600,561	6,427,322	173,239
State aid	385,173	387,439	(2,266)
Gain on disposal of assets	173	14,150	(13,977)
Other revenue	240,522	238,353	2,169
Total receipts	8,073,835	8,137,632	(63,797)
Expenses:			
Instruction	2,588,822	2,623,294	(34,472)
Support services:			
Pupils	134,248	146,474	(12,226)
Special education	155,806	159,383	(3,577)
Staff	239,203	201,270	37,933
General administration	265,228	276,421	(11,193)
School administration	441,508	422,203	19,305
Business services	201,034	179,305	21,729
Building and grounds	662,897	695,283	(32,386)
Pupil transportation	304,015	270,656	33,359
Community services - pool	51,400	34,178	17,222
Facility acquisition and construction	38,296	912	37,384
State categorical programs	9,963	6,753	3,210
Federal programs	146,641	148,395	(1,754)
Interest expense	17,855	61,266	(43,411)
Depreciation - unallocated	841,634	797,796	43,838
Extracurricular activities	261,450	268,581	(7,131)
Transfer to Nutrition Fund	40,000	210,000	(170,000)
Total expenses	6,400,000	6,502,170	(102,170)
Increase in governmental net position	$ 1,673,835	$ 1,635,462	$ 38,373

Total receipts decreased $63,797 (0.8 percent), due primarily to a $194,454 (23.3 percent) decrease in grant revenue and a $173,239 (2.7 percent) increase in tax revenue.

Expenses decreased $102,170 (1.6 percent) primarily due to an $170,000 (81.0 percent) decrease in transfer of funds to the nutrition program.

Business-type Activities
A summary of the business-type activities' receipts and expenses follows:

	Years Ended August 31,		Increase
	2026	2025	(Decrease)
Receipts:			
Charges for services	$ 16,790	$ 18,467	$ (1,677)
Operating grants	110,373	103,044	7,329
Other income	2,113	13,446	(11,333)
Transfer from General Fund	40,000	210,000	(170,000)
Total receipts	169,276	344,957	(175,681)
Expenses:			
Nutrition services	270,139	274,422	(4,283)
Increase (decrease) in net position	$ (100,863)	$ 70,535	$ (171,398)

In 2026, receipts of the District's business-type activities (nutrition program) decreased 50.9 percent to $169,276, due primarily to an $170,000 decrease in transfers from the General Fund and a $11,333 decrease in other income.

DETAILED ANALYSIS (PART II)

As the District completed the year, its governmental funds reported combined fund balances of $6,992,875, $1,015,516 higher than last year's ending fund balances of $5,977,359. The increase in fund balance is due primarily to an $749,056 increase in the Depreciation Fund and an $207,155 increase in the Qualified Capital Purpose Fund.

The following is a summary of receipts and disbursements for the governmental funds for the year ended August 31, 2026:

	2026		
	Receipts	Disbursements	Receipts Over (Under) Disbursements
General	$ 6,470,937	$ 6,356,135	$ 114,802
Depreciation	878,024	128,968	749,056
Building	1,110,571	1,177,855	(67,284)
Activity Fund	275,758	258,803	16,955
Qualified Capital Purpose	245,951	38,796	207,155
Employee Benefit	827	-	827
Student Fees	1,768	7,763	(5,995)
Eliminations	(910,000)	(910,000)	-
Totals	$ 8,073,836	$ 7,058,320	$ 1,015,516

The following is a summary of receipts and disbursements for the governmental funds for the year ended August 31, 2025:

	2025		
	Receipts	Disbursements	Receipts Over (Under) Disbursements
General	$ 6,561,859	$ 6,361,636	$ 200,223
Depreciation	721,457	147,931	573,526
Building	1,069,160	978,766	90,394
Activity Fund	303,965	290,483	13,482
Qualified Capital Purpose	248,760	912	247,848
Employee Benefit	446	-	446
Student Fees	1,985	-	1,985
Eliminations	(770,000)	(770,000)	-
Totals	$ 8,137,632	$ 7,009,728	$ 1,127,904

In addition to the district-wide financial statements, food services are reported in greater detail in the proprietary fund statements.

Budget Analysis

In 2026, General Fund disbursements were $783,504 less than budgeted appropriations. Actual General Fund receipts were $162,164 more than budgeted.

SIGNIFICANT CAPITAL ASSETS AND LONG TERM FINANCING ACTIVITY

Capital Assets

At August 31, 2026, the District had invested $16,390,534 in a broad range of capital assets, including buildings and improvements, furniture and equipment, and computer equipment. The net book value after depreciation was $10,170,484 at August 31, 2026.

The ending net value represents a net decrease of $501,681 or 4.7 percent from last year. (More detailed information about capital assets can be found in Note E to the financial statements.) Total depreciation expense for the year was $841,634, while building improvements and additions to vehicles, equipment and furniture, and computers amounted to $339,953.

Significant capital asset additions (greater than $10,000) were:

- Lazer Z mower - $11,279
- 2027 Thomas bus (net of trade) - $92,700
- Flooring at Hildreth - $12,521
- Wilcox band room flooring - $10,605
- 45 Chromebooks - $17,212
- 2025 Thomas bus - $100,700

Long-term Debt

A summary of the District's debt follows:

	2026	2025	Increase (Decrease)
Wilcox-Hildreth Education Facilities Leasing Corporation	$ -	$ 1,160,000	$ (1,160,000)

Financing agreement payable decreased $1,160,000 (100.0 percent) during the year ended August 31, 2026 due to early payoff of debt. (More detailed information about the District's long-term liabilities is presented in Note F to the financial statements.)

The District does not have a credit rating.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

- The property tax asking for the year ending August 31, 2027, of $6,447,862 is $136,329 (2.2 percent) higher than the tax asking for the prior year ($6,311,533).
- State aid for next year will be $362,776, compared to $385,173 for the prior year.

- At August 31, 2026, the District had a contractual commitment of $140,350 to Truck Center Companies for a 2027 Thomas bus. The bus is expected to be received by August 31, 2027.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This audited financial report is designed to provide the District's stakeholders (i.e., citizens, taxpayers, customers, investors and creditors) with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional information, please feel free to contact the following school official:

Justin Patterson
Superintendent

Wilcox-Hildreth Public School
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Wilcox, NE 68982
(308) 478-5265
(308) 478-5260 – fax

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

August 31, 2026

	Governmental Activities	Business-type Activities	Total	Component Unit
ASSETS				
Current assets:				
Cash and investments (note C)	$ 4,624,506	$ 16,006	$ 4,640,512	$ -
Cash restricted for building projects (note C)	967,094	-	967,094	-
Cash restricted for qualified capital purposes (note C)	697,190	-	697,190	-
Cash with County Treasurers (note D)	704,085	-	704,085	-
Total current assets	6,992,875	16,006	7,008,881	-
Noncurrent assets:				
Capital assets (notes A5 and E):				
Land	2,500	-	2,500	-
Buildings and improvements	12,778,980	-	12,778,980	-
Vehicles	1,013,011	-	1,013,011	-
Furniture and equipment	1,716,880	-	1,716,880	-
Computer equipment	879,163	-	879,163	-
Less: Accumulated depreciation	(6,220,050)	-	(6,220,050)	-
Net capital assets	10,170,484	-	10,170,484	-
Total assets	17,163,359	16,006	17,179,365	-
LIABILITIES	-	-	-	-
NET POSITION				
Net investment in capital assets	10,170,484	-	10,170,484	-
Restricted	1,808,431	-	1,808,431	-
Unrestricted	5,184,444	16,006	5,200,450	-
Total net position	$ 17,163,359	$ 16,006	$ 17,179,365	$ -

See notes to financial statements.

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the year ended August 31, 2026

Functions/Programs	Expenses	Program Receipts: Charges for Services	Program Receipts: Operating Grants and Contributions	Program Receipts: Capital Grants and Contributions
Primary government:				
Governmental activities:				
Instruction	$ 2,588,822	$ 150	$ 463,557	$ -
Support services:				
Pupils	134,248	-	-	-
Special education	155,806	-	-	-
Staff	239,203	-	-	-
General administration	265,228	-	-	-
School administration	441,508	-	-	-
Business	201,034	-	-	-
Building and grounds	662,897	-	-	-
Pupil transportation	304,015	-	-	-
Community services - pool	51,400	-	-	-
Facility acquisition and construction	38,296	-	-	-
State categorical programs	9,963	-	-	-
Federal programs	146,641	-	176,531	-
Extracurricular activities	261,450	207,168	-	-
Interest expense and bond fees	17,855	-	-	-
Depreciation - unallocated	841,634	-	-	-
Total governmental activities	6,360,000	207,318	640,088	-
Business-type activities:				
Nutrition services	270,139	16,790	110,373	-
Total primary government	$ 6,630,139	$ 224,108	$ 750,461	$ -
Component unit:				
Wilcox-Hildreth Educational Facilities Leasing Corporation	$ 17,855	$ -	$ -	$ -

See notes to financial statements.

	Net (Expenses) Receipts and Changes in Net Position			
	Governmental Activities	Business-type Activities	Total	Component Unit
	$ (2,125,115)		$ (2,125,115)	
	(134,248)		(134,248)	
	(155,806)		(155,806)	
	(239,203)		(239,203)	
	(265,228)		(265,228)	
	(441,508)		(441,508)	
	(201,034)		(201,034)	
	(662,897)		(662,897)	
	(304,015)		(304,015)	
	(51,400)		(51,400)	
	(38,296)		(38,296)	
	(9,963)		(9,963)	
	29,890		29,890	
	(54,282)		(54,282)	
	(17,855)		(17,855)	
	(841,634)		(841,634)	
	(5,512,594)	$ -	(5,512,594)	
	-	(142,976)	(142,976)	
	(5,512,594)	(142,976)	(5,655,570)	
				$ (17,855)
General receipts:				
Taxes:				
Property	3,882,010	-	3,882,010	-
Motor vehicle	180,470	-	180,470	-
Other taxes	2,538,081	-	2,538,081	-
Fines and licenses	11,201	-	11,201	-
State aid	385,173	-	385,173	-
State apportionment	59,211	-	59,211	-
Interest/dividend income	134,511	1,480	135,991	17,855
Gain on disposal of assets	173	-	173	-
Other	35,599	633	36,232	-
Interfund transfers	(40,000)	40,000	-	-
Total general receipts	7,186,429	42,113	7,228,542	17,855
Change in net position	1,673,835	(100,863)	1,572,972	-
Net position - August 31, 2025	15,489,524	116,869	15,606,393	-
Net position - August 31, 2026	$ 17,163,359	$ 16,006	$ 17,179,365	$ -

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

BALANCE SHEET - GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

August 31, 2026

	General Fund	Depreciation Fund	Building Fund
ASSETS			
Cash and investments	$ 1,942,714	$ 2,072,736	$ 967,094
Cash with County Treasurers	559,938	-	117,833
Total assets	$ 2,502,652	$ 2,072,736	$ 1,084,927
FUND BALANCES			
Restricted for:			
Building additions	$ -	$ -	$ 1,084,927
Qualified capital purposes	-	-	-
Assigned for:			
Capital outlay	-	2,072,736	-
Employee benefits	-	-	-
Extracurricular activities	-	-	-
Budgetary stabilization	641,024	-	-
Unassigned	1,861,628	-	-
Total fund balances	$ 2,502,652	$ 2,072,736	$ 1,084,927

See notes to financial statements.

Qualified Capital Purpose Fund	Activity Fund	Other Governmental Funds	Total Governmental Funds
$ 697,190	572,619	$ 36,437	$ 6,288,790
26,314	-	-	704,085
$ 723,504	$ 572,619	$ 36,437	$ 6,992,875
$ -	$ -	$ -	$ 1,084,927
723,504	-	-	723,504
-	-	-	2,072,736
-	-	27,575	27,575
-	572,619	8,862	581,481
-	-	-	641,024
-	-	-	1,861,628
$ 723,504	$ 572,619	$ 36,437	$ 6,992,875

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

August 31, 2026

Total fund balances - governmental funds	$ 6,992,875
Amounts reported for *governmental activities* in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is $16,390,534, and the accumulated depreciation is $6,220,050.	10,170,484
Total net position - governmental activities	$ 17,163,359

See notes to financial statements.

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

For the year ended August 31, 2026

	General Fund	Depreciation Fund
RECEIPTS		
Taxes:		
Property	$ 3,077,348	$ -
Motor vehicle	180,470	-
Homestead exemption	25,083	-
Public power district tax	3,130	-
Property tax credit	1,965,537	-
Pro-rate motor vehicle	7,901	-
Nameplate capacity tax	8,983	-
Activity receipts	-	-
Student fees	150	-
Fines and licenses	11,201	-
State aid and grants	908,044	-
Federal grants	176,531	-
Interest income	70,787	38,024
Sale of property	173	-
Other income	35,599	-
Transfers from other funds	-	840,000
Total receipts	6,470,937	878,024
DISBURSEMENTS		
Instruction	2,204,553	-
Special education programs	453,817	-
Support services:		
Pupils	134,248	-
Special education	155,806	-
Staff	239,203	-
General administration	265,228	-
School administration	441,508	-
Business	201,034	-
Building and grounds	688,018	-
Facility improvements	643,753	-
Pupil transportation	546,715	-
Community services - pool	51,400	-
State categorical programs	56,999	-
Federal programs	163,853	-
Extracurricular activities	70,000	-
Capital outlay	-	128,968
Debt service:		
Principal	-	-
Interest	-	-
Transfer to Nutrition Fund	40,000	-
Total disbursements	6,356,135	128,968
Excess (deficiency) of receipts over disbursements	114,802	749,056
Fund balances - August 31, 2025	2,387,850	1,323,680
Fund balances - August 31, 2026	$ 2,502,652	$ 2,072,736

See notes to financial statements.

Building Fund	Qualified Capital Purpose Fund	Activity Fund	Other Governmental Funds	Eliminations	Total Governmental Funds
$ 656,752	$ 147,910	$ -	$ -	$ -	$ 3,882,010
-	-	-	-	-	180,470
5,377	1,205	-	-	-	31,665
657	153	-	-	-	3,940
421,418	94,106	-	-	-	2,481,061
1,672	383	-	-	-	9,956
1,926	430	-	-	-	11,339
-	-	205,758	-	-	205,758
-	-	-	1,410	-	1,560
-	-	-	-	-	11,201
16	-	-	-	-	908,060
-	-	-	-	-	176,531
22,753	1,764	-	1,185	-	134,513
-	-	-	-	-	173
-	-	-	-	-	35,599
-	-	70,000	-	(910,000)	-
1,110,571	245,951	275,758	2,595	(910,000)	8,073,836
-	-	-	-	(60,000)	2,144,553
-	-	-	-	-	453,817
-	-	-	-	-	134,248
-	-	-	-	-	155,806
-	-	-	-	-	239,203
-	-	-	-	-	265,228
-	-	-	-	-	441,508
-	-	-	-	-	201,034
-	-	-	-	-	688,018
-	-	-	-	(630,000)	13,753
-	-	-	-	(150,000)	396,715
-	-	-	-	-	51,400
-	-	-	-	-	56,999
-	-	-	-	-	163,853
-	-	258,803	7,763	(70,000)	266,566
-	38,796	-	-	-	167,764
1,160,000	-	-	-	-	1,160,000
17,855	-	-	-	-	17,855
-	-	-	-		40,000
1,177,855	38,796	258,803	7,763	(910,000)	7,058,320
(67,284)	207,155	16,955	(5,168)	$ -	1,015,516
1,152,211	516,349	555,664	41,605		5,977,359
$ 1,084,927	$ 723,504	$ 572,619	$ 36,437		$ 6,992,875

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

RECONCILIATION OF THE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the year ended August 31, 2026

Total net change in fund balances - governmental funds	$ 1,015,516
Amounts reported for *governmental activities* in the statement of activities are different because:	
Capital outlays are reported in governmental funds as disbursements. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized outlay ($339,953) was exceeded by depreciation expense ($841,634) during the period.	(501,681)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Repayment of principal consisted of the following:	
Financing agreement principal reduction	1,160,000
Change in net position of governmental activities	$ 1,673,835

See notes to financial statements.

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

STATEMENT OF NET POSITION - PROPRIETARY FUND - MODIFIED CASH BASIS

August 31, 2026

	Nutrition Fund
ASSETS	
Cash	$ 16,006
LIABILITIES	-
NET POSITION	
Unrestricted	$ 16,006

See notes to financial statements.

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUND - MODIFIED CASH BASIS

For the year ended August 31, 2026

	Nutrition Fund
Operating receipts:	
Lunch sales	$ 16,790
Miscellaneous	633
Total operating receipts	17,423
Operating disbursements:	
Salaries	103,651
Employee benefits	36,450
Food	113,984
Food service supplies	9,776
Repairs	5,840
Other	438
Total operating disbursements	270,139
Operating disbursements in excess of receipts	(252,716)
Noncapital subsidies:	
State food program	705
Federal food progam	98,132
USDA commodities	11,536
Transfer from General Fund	40,000
Total noncapital subsidies	150,373
Operating disbursements in excess of receipts and noncapital subsidies	(102,343)
Other nonoperating receipts:	
Interest	1,480
Decrease in net position	(100,863)
Net position - August 31, 2025	116,869
Net position - August 31, 2026	$ 16,006

See notes to financial statements.

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

August 31, 2026

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. Reporting Entity

Wilcox-Hildreth Public School is a tax-exempt political subdivision and a Class III school district of the State of Nebraska. The District has considered whether any other organizations should be included in the reporting entity based upon the significance of the operational or financial relationship with the District and has concluded that the Wilcox-Hildreth Educational Facilities Leasing Corporation should be included as a component unit. Therefore, the financial statements present the District as the primary government and the Wilcox-Hildreth Educational Facilities Leasing Corporation as a discretely presented component unit.

The Wilcox-Hildreth Educational Facilities Leasing Corporation is a non-profit corporation, which was created for the purpose of providing for the acquisition, construction, improvement, repair, renovation and financing of buildings, facilities, furnishings and equipment for use by the District. As a non-profit organization, the Wilcox-Hildreth Educational Facilities Leasing Corporation is exempt from income taxes in accordance with Internal Revenue Code 501(c).

2. Basis of Presentation

On September 1, 2003, the School District adopted the provisions of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Effective September 1, 2010, the District adopted GASB Statement No. 54 regarding classification of governmental fund balances. Fund balances are classified as follows:

Nonspendable−Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted−Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.

Committed−Amounts that can be used only for specific purposes determined by a formal action by School Board resolution.

Assigned−Amounts that are designated by the Superintendent for a specific purpose but are not spendable until a budget ordinance is passed by the School Board.

Unassigned−All amounts not included in other spendable classifications.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 14). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the School Board or the Assignment has been changed by the Superintendent. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

During the year ended August 31, 2026, the District adopted GASB Statement No. 103, *Financial Reporting Model Improvements*. The adoption of Statement No. 103 resulted in presentation and disclosure changes only and did not have an effect on beginning net position.

The District's financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the District. The effect of interfund activity has been eliminated from these statements. These statements report those activities of the District that are governmental (i.e., generally supported by taxes and intergovernmental revenues) and business-type (i.e., generally supported by fees for service).

The statement of net position presents the financial position of the District's governmental and business-type activities at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions (including related investment earnings) that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each function is self-financing or draws from the general revenues.

Fund Financial Statements – The District maintains fund accounting in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at a more detailed level.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Fund Financial Statements, continued

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from noncapital subsidies and other nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as noncapital subsidies and other nonoperating receipts and disbursements. The Nutrition Fund is considered a proprietary fund.

3. Basis of Accounting/Measurement Focus

The financial statements of the District and the component unit have been prepared on the modified cash basis of accounting in that capital assets are capitalized and depreciated under the government-wide measurement focus and long-term liability proceeds and payments do not affect the statement of activities (but are instead carried on the statement of net position) under the government-wide measurement focus. This basis recognizes assets, liabilities, net position, revenues and expenses when they result from cash transactions with a provision for depreciation. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

The measurement focus establishes the basis of accounting. The basis of accounting determines when transactions are recorded in the financial records and reported in the financial statements. Differences between the government-wide financial statements and the fund financial statements arise in the recording of capital assets, the recognition of depreciation, and the recording of long-term liabilities. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the governmental fund financial statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Basis of Accounting/Measurement Focus, continued

The government-wide financial statements are prepared using the economic resources measurement focus and the modified cash basis of accounting, as are the proprietary fund financial statements. Proceeds from the issuance of long-term debt increase liabilities and payment of long-term debt reduces liabilities. Capital assets are capitalized and depreciation is recognized over the estimated lives of the related assets. Right of use assets and related lease liabilities, as defined by GASB 87, and right to use subscription assets and corresponding subscription liabilities, as defined by GASB 96, are not reflected in the accompanying modified cash basis financial statements.

The governmental fund financial statements are prepared using a flow of current financial resources measurement focus and the modified cash basis of accounting. Proceeds from issuance of long-term debt are recognized when received and payment of long-term debt principal is reported as an expenditure when paid. Capital asset purchases are recorded as expenditures and depreciation is not recognized.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations.

4. Fund Types

Governmental Funds – Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major governmental funds:

> **General Fund:** This fund is the operating fund of the District. It is used to account for all financing resources except those required to be accounted for in other funds.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Fund Types, continued

Depreciation Fund: The Depreciation Fund was set up for the replacement of fixed assets.

Building Fund: Accounts for taxes levied and other revenue specifically maintained for acquiring and improving sites and buildings.

Qualified Capital Purpose Fund: This fund accounts for taxes levied and other revenues specifically earmarked for building modifications for hazardous materials abatement and/or handicapped accessibility.

Activity Fund: This fund is used to account for position held by the District for various school organizations and activities.

The other governmental funds include:

Employee Benefit Fund: The Employee Benefit Fund is a reserve for the benefit of school district employees. The Employee Benefit Fund is considered a component of the General Fund.

Student Fee Fund: This fund is used to account for student fees collected from students by the District for extracurricular activities, post-secondary education, and summer or night school.

Proprietary Funds – Proprietary funds include enterprise funds. Enterprise funds account for ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon the determination of change in net position. The District's only proprietary fund is the following fund:

Nutrition Fund: Accounts for the operations of the District's nutrition program.

5. Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statement of assets, liabilities, and fund balances – governmental funds.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Capital Assets, continued

The District has a $5,000 capitalization threshold. Capital assets are recorded at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair value as of the date received. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

Capital assets not being depreciated include land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes, no salvage value is taken into consideration for depreciation purposes. Depreciation is computed using the straight-line method over the estimated useful life of the asset. The District has established estimated useful lives as follows:

Description	Estimated Useful Lives in Years
Buildings and Improvements	15–25
Vehicles	5
Furniture and Equipment	5–10
Computer Equipment	5

6. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

7. 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B – BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for all funds. The supplementary information presents budgets for the General Fund, Depreciation Fund, Special Building and the Activity Fund (the major governmental funds). Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

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 expenditure and/or tax levy limitations.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. As of August 1, or shortly thereafter, Administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain taxpayer comments.

3. Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.

4. Total actual expenditures may not legally exceed the Total Budget of Expenditures. Appropriations for expenditures lapse at year end and any revisions require a public hearing and Board approval.

NOTE B – BUDGET PROCESS AND PROPERTY TAXES, continued

5. The county clerk certifies a preliminary property tax rate for each fund of the School District, which levied property taxes in the county the previous year. For school systems with multiple school districts, the county clerk certifies to each school district the combined valuation of the school system and the proportion of valuation of each district.

   The county clerk also certifies the preliminary levies based on the combined valuation and the amount requested for the school system for the prior year. The preliminary levy shall be the final levy unless the School Board passes, by a majority vote, a resolution setting a levy at a different amount. For school systems with multiple school districts, the School Board of the Class III school district, or kindergarten through grade twelve district, shall have the authority to set the tax rate for the school system.

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

The assessed value at August 31, 2025, upon which the 2025 levy was based was $986,628,200.

The property taxes collected during the year ended August 31, 2026, were taxes assessed for the 2025 calendar year and previously uncollected taxes. The 2025 tax levy per $100 of assessed valuation of taxable property for the year ended August 31, 2026, was as follows:

General Fund	$ 0.506787
Building Fund	0.108657
Qualified Capital Purpose Fund	0.024264
	$ 0.639708

NOTE C – CASH

Deposits

At August 31, 2026, the carrying value of the District's deposits was $6,304,796 and the bank balance was $6,341,188. For reporting purposes, the collateral on the School District bank deposits is classified in these categories of credit risk:

NOTE C – CASH, continued

Deposits, continued

1. Insured or collateralized with securities held by the School District or by its agent in the School District's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the School District's name.
3. Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the School District's name.

The bank balances of the School District's deposits as of August 31, 2026 were fully insured or collateralized. All securities are held by the pledging financial institution, but not in the School District's name.

Cash for the School District at August 31, 2026, consisted of the following:

Certificates of deposit	$ 352,649
Demand deposits	5,950,286
Savings accounts	1,861
Total cash	$ 6,304,796

Summary of Carrying Values

The carrying values of cash shown above are included in the fund financial statements at August 31, 2026, as follows:

Carrying value:	
Cash	$ 6,304,796

Included in the following fund financial statements captions:

Statement of Net Position – Governmental Funds	
Cash	$ 4,624,506
Cash restricted for building projects	967,094
Cash restricted for qualified capital purposes	697,190
Statement of Net Position – Proprietary Fund	
Cash	16,006
	$ 6,304,796

NOTE D – FUNDS HELD BY COUNTY TREASURERS

The following receipts were held by the County Treasurers for the School District at August 31, 2026. The receipts were transferred subsequent to the fiscal year ended August 31, 2026.

General Fund	$ 559,938
Building Fund	117,833
Qualified Capital Purpose Fund	26,314
	$ 704,085

NOTE E – CAPITAL ASSETS

Capital asset balances and activity for the year ended August 31, 2026, were as follows:

	Balance August 31, 2025	Additions	Deletions	Reclass	Balance August 31, 2026
Capital assets not being depreciated:					
Land	$ 2,500	$ -	$ -	$ -	$ 2,500
Construction in progress	47,036	-	-	(47,036)	-
Assets being depreciated:					
Buildings and improvements	12,732,221	46,759	-	-	12,778,980
Vehicles	982,891	193,400	(163,280)	-	1,013,011
Furniture and equipment	1,686,370	35,546	(5,036)	-	1,716,880
Computer equipment	767,879	64,248	-	47,036	879,163
Total capital assets	16,218,897	339,953	(168,316)	-	16,390,534
Less accumulated depreciation for:					
Buildings and improvements	(3,150,219)	(543,296)	-	-	(3,693,515)
Vehicles	(833,736)	(104,439)	163,280	-	(774,895)
Furniture and equipment	(1,069,235)	(113,475)	5,036	-	(1,177,674)
Computer equipment	(493,542)	(80,424)	-	-	(573,966)
	(5,546,732)	(841,634)	168,316	-	(6,220,050)
Net capital assets	$ 10,672,165	$ (501,681)	$ -	$ -	$ 10,170,484

NOTE F – LONG-TERM LIABILITIES

Long-term liability balances and activity of the District and component unit for the year ended August 31, 2026, were as follows:

Type of Debt	Balance August 31, 2025	Proceeds	Principal Payments	Balance August 31, 2026	Amount Due Within One Year
District Governmental Activities:					
Financing agreement payable	$ 1,160,000	$ -	$ (1,160,000)	$ -	$ -
Component Unit:					
Bonds payable	$ 1,160,000	$ -	$ (1,160,000)	$ -	$ -

On June 17, 2019, the Wilcox-Hildreth Education Facilities Leasing Corporation issued $4,755,000 of Series 2019 Single Purpose bonds to finance the Wilcox-Hildreth school renovation and addition project. The bonds bear an interest rate of 3.15 percent. Interest is due annually commencing June 15, 2020 through June 15, 2026. The District has a financing agreement obligation that will serve the debt for the Wilcox-Hildreth Education Facilities Leasing Corporation (this is shown as an offsetting note receivable by the Wilcox-Hildreth Education Facilities Leasing Corporation).

On January 15, 2020, the Wilcox-Hildreth Education Facilities Leasing Corporation issued $1,345,000 of Series 2020 Single Purpose bonds to finance the Wilcox-Hildreth school renovation and addition project. The bonds bear an interest rate of 2.95 percent. Interest is due annually commencing June 15, 2020 through December 15, 2026. The bond was paid off early during the year ending August 31, 2026. The District has a financing agreement obligation that will serve the debt for the Wilcox-Hildreth Education Facilities Leasing Corporation (this is shown as an offsetting note receivable by the Wilcox-Hildreth Education Facilities Leasing Corporation).

NOTE G – PENSION PLAN

Plan Description

The Wilcox-Hildreth Public School 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, 2025, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

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

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

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.

NOTE G – PENSION PLAN, continued

Plan Description, continued

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 "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.

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.

For the District's year ended August 31, 2026, the District's total payroll for all employees was $2,931,645. Total covered payroll was $2,714,180. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

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.

NOTE G – PENSION PLAN, continued

Contributions, continued

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.

Funded Status	Employee	Employer	State
100% of above	7.25%	7.32%	0.0%
Between 98% and less than 100%	8.00%	8.08%	0.7%
Between 96% and less than 98%	8.75%	8.84%	0.7%
Less than 96%	9.75%	9.85%	2.0%

The employee contribution was equal to 8.00 percent from July 1, 2025, to June 30, 2026. The employee contribution was 7.25 percent from July 1, 2026, to August 31, 2026. 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, 2026, was $216,201.

The State contributes an amount equal to 0.7 percent of the compensation of all members through June 30, 2026 and 0.0 percent July 1, 2026, to August 31, 2026. This contribution is considered a nonemployer contribution since school employees are not employees of the State.

Pension Liability (Asset)

At June 30, 2025 the District had a liability (asset) of $(1,310,759) for its proportionate share of the net pension asset. (This asset is not recorded in the accompanying modified cash basis financial statements.) The net pension asset was measured as of June 30, 2025, and the total pension liability used to calculate the net pension asset was determined using an actuarial valuation as of that date. The NPERS School Plan was 102.1% funded as of November 2025 based on an actuarial valuation report. The District's proportion of the net pension asset was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2025, the District's proportion was 0.105520 percent, which was an increase of 0.015673 percent from its proportion measured as of June 30, 2024.

For the year ended June 30, 2025, the District's allocated pension income was $397,256.

NOTE G – PENSION PLAN, continued

Actuarial Assumptions

The total pension liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	2.35
Salary increases, including wage inflation	2.95 - 12.95 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.00% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	6.95 percent

The School Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement morality rates for retirees were based on the Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates for beneficiaries were based on the Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Mortality Table (static table).

The actuarial assumptions used in the July 1, 2025 valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2023. The experience study report is dated February 19, 2025.

NOTE G – PENSION PLAN, continued

Actuarial Assumptions, continued

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2025, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
U.S. Equity	24.0%	4.5%
Global Equity	22.0%	4.8%
Non-U.S. Equity	11.5%	4.6%
Fixed Income	30.0%	3.0%
Private Equity	5.0%	7.1%
Real Estate	7.5%	4.0%
Total	100.0%	

*Arithmetic mean, net of investment expenses.

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2025, was 6.95 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2019, through June 30, 2023. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

NOTE G – PENSION PLAN, continued

Discount Rate, continued

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2124.

Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate.

The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.95 percent, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability/(asset)
1% decrease	5.95%	$ 1,242,621
Current discount rate	6.95%	$ (1,310,759)
1% increase	7.95%	$ (3,403,927)

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 for NPERS. That report may be obtained via the internet at http://www.auditors.nebraska.gov/APA_Reports.

NOTE H – RISK MANAGEMENT

The School District is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School District maintains commercial insurance coverage covering each of the above risks of loss. Management believes that the coverage is adequate to preclude any significant uninsured risk of exposure to the School District.

Settled claims in the past three years have not exceeded the coverages.

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the School District's investments at August 31, 2026, are held in the name of the School District. The underlying securities consist of certificates of deposit.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the School District's investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The investment maturities are as follows:

Maturity by Month	Amount
November 2026	$ 352,649

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The School District's investments consist of only certificates of deposit, minimizing credit risk associated with the School District's investment portfolio.

Concentration of Credit Risk. The School District's investment policy places no limit on the amount that may be invested in any one issuer. At August 31, 2026, the School District's deposits consisted of the following:

Financial Institution	Amount
Cornerstone Bank	$ 6,304,796

NOTE H – RISK MANAGEMENT, continued

Deposits and Investments, continued

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The School District's investments had no exposure to foreign currency risk and the School District held no investments denominated in foreign currency at August 31, 2026.

NOTE I − SECTION 125 PLAN

The District has a Section 125 Cafeteria Plan for the benefit of its employees. At August 31, 2026, the Section 125 checking account had a balance of $18,537. The balance of unclaimed employee funds for the plan year as of August 31, 2026, was $2,591. The difference of $15,946 is due to employee forfeitures.

NOTE J – INTERFUND TRANSFERS

During the year ended August 31, 2026, the General Fund transferred $70,000 for activities support, $840,000 for Depreciation Fund support, and $40,000 for Nutrition Fund support. The transfers to the Activity Fund and Depreciation Fund were eliminated from the Total Governmental Funds column on page 16.

NOTE K – COMMITMENTS

On July 11, 2022, the District entered into a lease agreement with Quadient Leasing for use of a postage machine. The 63 month lease agreement requires quarterly payments of $474.37. The lease terminates October 11, 2027, at which time the District must return the machine.

On May 20, 2025, the District entered into a lease agreement with Eakes Office Solutions for the use of six copiers and nine printers. The lease calls for 60 monthly payments of $894.00 beginning May 20, 2025. The lease terminates May 20, 2030, at which time the District must return the machines.

At August 31, 2026, the District had a $140,350 contractual commitment to Truck Center Companies for a 2027 Thomas bus. Nothing has been paid as of August 31, 2026, leaving the full $140,350 to be paid under the contractual obligation. This project is expected to be completed by August 31, 2027.

NOTE L – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 9, 2026, the date on which the financial statements were available for issue.

SUPPLEMENTARY AND OTHER INFORMATION

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

Year ended August 31, 2026

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local Receipts:			
1100	Local property taxes	$ 4,950,100	$ 3,077,348	$ (1,872,752)
1125	Motor vehicle tax	136,000	180,470	44,470
1120	Public power district sales taxes	3,500	3,130	(370)
1140	Penalties and interest on taxes	-	6,413	6,413
1312	Summer School Tuition & Fees	9,000	150	(8,850)
1510	Interest	45,000	64,374	19,374
1800	Community service activities	10,000	-	(10,000)
1911	Local license fees	1,000	960	(40)
1925	Private grants	-	-	-
1990	Other local receipts	10,000	35,199	25,199
	Total local receipts	5,164,600	3,368,044	(1,796,556)
	County receipts:			
2110	Fines and licenses	7,000	10,241	3,241
2210	Educational Service Unit receipts	-	400	400
		7,000	10,641	3,641
	State receipts:			
3110	State aid	385,173	385,173	-
3120	Special education programs (school age)	431,000	452,119	21,119
3130	Homestead exemption	-	25,083	25,083
3131	Property tax credit	-	1,965,537	1,965,537
3133	Nameplate capacity tax	9,000	8,983	(17)
3180	Pro-rate motor vehicle	7,500	7,901	401
3400	State apportionment	38,000	59,211	21,211
3500	Other state categorical programs	103,000	7,678	(95,322)
3535	Payments for high ability learners	4,000	3,863	(137)
	Total state receipts	977,673	2,915,548	1,937,875
	Federal receipts:			
4000	Federal grants	159,500	176,531	17,031
	Non-revenue receipts:			
5300	Sale of property	-	173	173
	Total receipts	6,308,773	6,470,937	162,164
	DISBURSEMENTS			
1100	Instructional services	2,900,000	2,204,553	(695,447)
1200	Special education programs	400,000	453,817	53,817
	Support services:			
2100	Pupil	165,000	134,248	(30,752)
2141-2183	Special education	180,000	155,806	(24,194)
2200	Instructional staff	180,000	239,203	59,203
2300	General administration	335,000	265,228	(69,772)
2400	School administration	400,000	441,508	41,508
2500	Business	200,000	201,034	1,034
2600	Building and grounds	650,000	688,018	38,018
2700	Pupil transportation	700,000	546,715	(153,285)
3300	Community services - pool	40,000	51,400	11,400
3500	State categorical programs	6,000	56,999	50,999
4000	Facility improvements	250,000	643,753	393,753
6000	Federal programs	215,000	163,853	(51,147)
8000	Transfer to other funds	518,639	110,000	(408,639)
	Total disbursements	7,139,639	6,356,135	(783,504)
	RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (830,866)	114,802	$ 945,668
	Fund balances - August 31, 2025		2,387,850	
	Fund balances - August 31, 2026		$ 2,502,652	
	Composition of fund balance:		8/31/2025	8/31/2026
	Cash		$ 1,851,063	$ 1,942,714
	County treasurer cash		536,787	559,938
			$ 2,387,850	$ 2,502,652

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - DEPRECIATION FUND

Year ended August 31, 2026

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1510	Interest earned	$ -	$ 38,024	$ 38,024
	Non-revenue receipts:			
5200	Transfer from General Fund	-	840,000	840,000
	Total receipts	-	878,024	878,024
	DISBURSEMENTS			
2900	Capital outlay	708,154	128,968	(579,186)
	RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (708,154)	749,056	$ 1,457,210
	Fund balances - August 31, 2025		1,323,680	
	Fund balances - August 31, 2026		$ 2,072,736	
	Composition of fund balance:		8/31/2025	8/31/2026
	Cash		$ 1,323,680	$ 2,072,736

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - BUILDING FUND

Year ended August 31, 2026

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1100	Local property taxes	$ 1,061,318	$ 656,752	$ (404,566)
1120	Public power district sales taxes	-	657	657
1140	Penalties and interest on taxes	-	1,326	1,326
1510	Interest	-	21,427	21,427
	Total local receipts	1,061,318	680,162	(381,156)
	State receipts:			
3130	Homestead exemption	-	5,377	5,377
3131	Property tax credit	-	421,418	421,418
3133	Nameplate capacity tax	-	1,926	1,926
3180	Pro-rate motor vehicle	-	1,672	1,672
3990	Other state categorical programs	-	16	16
	Total state receipts	-	430,409	430,409
	Total receipts	1,061,318	1,110,571	49,253
	DISBURSEMENTS			
4100	Capital outlay	2,307,948	-	(2,307,948)
	Debt service:			
5000	Principal	-	1,160,000	1,160,000
5000	Interest	-	17,855	17,855
	Total disbursements	2,307,948	1,177,855	(1,130,093)
	RECEIPTS UNDER DISBURSEMENTS	$ (1,246,630)	(67,284)	$ 1,179,346
	Fund balances - August 31, 2025		1,152,211	
	Fund balances - August 31, 2026		$ 1,084,927	

Composition of fund balance:	8/31/2025	8/31/2026
Cash	$ 1,044,811	$ 967,094
County treasurer cash	107,400	117,833
	$ 1,152,211	$ 1,084,927

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - QUALIFIED CAPITAL PURPOSE FUND

Year ended August 31, 2026

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1100	Local property taxes	$ 237,000	$ 147,910	$ (89,090)
1120	Public power district sales taxes	-	153	153
1140	Penalties and interest on taxes	-	317	317
1510	Interest	-	1,447	1,447
	Total local receipts	237,000	149,827	(87,173)
	State receipts:			
3130	Homestead exemption	-	1,205	1,205
3131	Property tax credit	-	94,106	94,106
3133	Nameplate capacity tax	-	430	430
3180	Pro-rate motor vehicle	-	383	383
	Total state receipts	-	96,124	96,124
	Total receipts	237,000	245,951	8,951
	DISBURSEMENTS			
4500	Capital outlay	749,501	38,796	(710,705)
	RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (512,501)	207,155	$ 719,656
	Fund balances - August 31, 2025		516,349	
	Fund balances - August 31, 2026		$ 723,504	

Composition of fund balance:	8/31/2025	8/31/2026
Cash	$ 490,304	$ 697,190
County treasurer cash	26,045	26,314
	$ 516,349	$ 723,504

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - ACTIVITY FUND

Year ended August 31, 2026

Function Code		Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
	RECEIPTS			
	Local receipts:			
1710	Admissions	$ -	$ 205,758	$ 205,758
	Non-revenue receipts:			
5200	Transfer from General Fund	-	70,000	70,000
	Total receipts	-	275,758	275,758
	DISBURSEMENTS			
2900	Extracurricular activities	587,182	258,803	(328,379)
	RECEIPTS OVER (UNDER) DISBURSEMENTS	$ (587,182)	16,955	$ 604,137
	Fund balances - August 31, 2025		555,664	
	Fund balances - August 31, 2026		$ 572,619	
	Composition of fund balance:		8/31/2025	8/31/2026
	Cash		$ 555,664	$ 572,619

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

August 31, 2026

	Employee Benefit Fund	Student Fees Fund	Total
ASSETS			
Cash	$ 27,575	$ 8,862	$ 36,437
FUND BALANCES			
Assigned for:			
Extracurricular activities	$ -	$ 8,862	$ 8,862
Employee benefits	27,575	-	27,575
Total Fund Balances	$ 27,575	$ 8,862	$ 36,437

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS - MODIFIED CASH BASIS

Year ended August 31, 2026

	Employee Benefit Fund	Student Fees Fund	Total
RECEIPTS			
Interest earned	$ 827	$ 358	$ 1,185
Student fees	-	1,410	1,410
Total receipts	827	1,768	2,595
DISBURSEMENTS			
Extracurricular activities	-	7,763	7,763
RECEIPTS OVER (UNDER) DISBURSEMENTS	827	(5,995)	(5,168)
Fund balances - August 31, 2025	26,748	14,857	41,605
Fund balances - August 31, 2026	$ 27,575	$ 8,862	$ 36,437

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE - ACTIVITY FUND

Year ended August 31, 2026

	Balance August 31, 2025	Receipts and Transfers	Disbursements	Balance August 31, 2026
Activity Passes	$ 3,840	$ 4,370	$ -	$ 8,210
After School Program	14,590	-	-	14,590
Beef in Public Schools	7,226	9,883	6,105	11,004
Boys Basketball	86	-	-	86
Cheerleaders	6,886	8,631	12,889	2,628
Circle of Friends	841	-	-	841
Class of 2026	2,125	1,150	3,262	13
Class of 2027	3,868	-	3,443	425
Class of 2028	2,420	3,176	1,527	4,069
Class of 2029	-	3,395	1,047	2,348
Coca-Cola Scholarship	750	250	-	1,000
Cross Country	3,717	204	939	2,982
Drama Club	5,804	2,104	889	7,019
Elementary Teachers	4,461	3,973	5,027	3,407
Falcon Club	239	-	-	239
Falcon Concessions	136	4,277	87	4,326
Falcon Snack Shop	295	-	-	295
FBLA	2,756	8,598	7,289	4,065
FFA Organization	45,804	36,627	33,696	48,735
FKC Reimbursements	1,545	600	600	1,545
Football	6,100	8,549	9,863	4,786
Foreign Language Class	134	-	-	134
General Athletics	132,401	102,928	106,352	128,977
Girls Basketball	3,811	7,311	7,954	3,168
Golf	1,924	1,522	681	2,765
Industrial Arts	1,799	1,009	863	1,945
Interest	15,982	15,087	-	31,069
Journalism	17,365	4,265	7,076	14,554
Laptops	20,605	3,144	4,487	19,262
LEAD (UE Student Leadership)	-	1,614	1,283	331
Library	10	2,380	2,378	12
Miscellaneous	1,088	7,306	7,452	942
Music Supplies	822	667	611	878
Music Trip Fund	5,591	9,815	11,134	4,272
National Honor Society	300	182	180	302
Quiz Bowl	400	-	-	400
Student Council	2,369	1,328	1,618	2,079
Swimming Pool	26,527	3,822	-	30,349
Track Fund	1,192	1,210	2,182	220
Verna Lee Falk Scholarship	192,586	-	3,000	189,586
Volleyball	4,006	1,443	2,477	2,972
Wrestling	11,973	13,339	11,527	13,785
Youth Leadership	1,290	1,599	885	2,004
	$ 555,664	$ 275,758	$ 258,803	$ 572,619

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

STATEMENTS OF ACCOUNTS WITH COUNTY TREASURERS

Year ended August 31, 2026
(Unaudited)

	General Fund				
	Franklin County	Harlan County	Kearney County	Phelps County	Total
Fund Balance - August 31, 2025	$ 182,723	$ 174,284	$ 91,474	$ 88,306	$ 536,787
RECEIPTS					
Local property taxes	1,201,413	748,732	678,688	478,939	3,107,772
Motor vehicle taxes	101,313	16,748	40,529	21,880	180,470
Pro-rate	3,719	2,454	-	1,728	7,901
Homestead exemption	11,807	3,244	10,032	-	25,083
5% gross	-	3,130	-	-	3,130
County fines and licenses	4,388	1,836	3,394	622	10,240
Local fines and licenses	71	-	-	-	71
Payments in lieu of taxes	511	64	108	35	718
Property tax credit	725,866	522,755	420,111	296,805	1,965,537
Nameplate capacity tax	8,983	-	-	-	8,983
US Fish and Wildlife	2,503	-	1,260	-	3,763
Interest	4,271	492	1,130	520	6,413
Total receipts	2,064,845	1,299,455	1,155,252	800,529	5,320,081
Total funds available	2,247,568	1,473,739	1,246,726	888,835	5,856,868
DISBURSEMENTS					
To School District	2,047,907	1,305,398	1,114,481	798,002	5,265,788
County Treasurer fees	12,057	7,492	6,798	4,795	31,142
Total disbursements	2,059,964	1,312,890	1,121,279	802,797	5,296,930
Fund Balance - August 31, 2026	$ 187,604	$ 160,849	$ 125,447	$ 86,038	$ 559,938

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

STATEMENTS OF ACCOUNTS WITH COUNTY TREASURERS, Continued

Year ended August 31, 2026
(Unaudited)

	Building Fund				
	Franklin County	Harlan County	Kearney County	Phelps County	Total
Fund Balance - August 31, 2025	$ 36,357	$ 35,568	$ 17,541	$ 17,934	$ 107,400
RECEIPTS					
Local property taxes	256,259	160,097	144,834	102,208	663,398
Pro-rate	787	519	-	366	1,672
Homestead exemption	2,529	696	2,152	-	5,377
5% gross	-	657	-	-	657
Property tax credit	155,628	112,081	90,073	63,636	421,418
Nameplate capacity tax	1,926	-	-	-	1,926
Interest	879	101	237	109	1,326
Total receipts	418,008	274,151	237,296	166,319	1,095,774
Total funds available	454,365	309,719	254,837	184,253	1,203,174
DISBURSEMENTS					
To School District	412,514	273,787	227,392	165,002	1,078,695
County Treasurer fees	2,570	1,602	1,451	1,023	6,646
Total disbursements	415,084	275,389	228,843	166,025	1,085,341
Fund Balance - August 31, 2026	$ 39,281	$ 34,330	$ 25,994	$ 18,228	$ 117,833

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

STATEMENTS OF ACCOUNTS WITH COUNTY TREASURERS, Continued

Year ended August 31, 2026
(Unaudited)

	Qualified Capital Purpose Fund				
	Franklin County	Harlan County	Kearney County	Phelps County	Total
Fund Balance - August 31, 2025	$ 8,817	$ 8,625	$ 4,254	$ 4,349	$ 26,045
RECEIPTS					
Local property taxes	57,800	35,933	32,627	23,024	149,384
Pro-rate	180	119	-	84	383
Homestead exemption	570	155	480	-	1,205
5% gross	-	153	-	-	153
Payments in lieu of taxes	24	-	-	-	24
Property tax credit	34,753	25,029	20,114	14,210	94,106
Nameplate tax	430	-	-	-	430
Interest	212	24	55	25	316
Total receipts	93,969	61,413	53,276	37,343	246,001
Total funds available	102,786	70,038	57,530	41,692	272,046
DISBURSEMENTS					
To School District	93,431	62,012	51,399	37,392	244,234
County Treasurer fees	580	360	327	231	1,498
Total disbursements	94,011	62,372	51,726	37,623	245,732
Fund Balance - August 31, 2026	$ 8,775	$ 7,666	$ 5,804	$ 4,069	$ 26,314

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

SCHEDULES OF CASH DISBURSEMENTS - GENERAL FUND

Year ended August 31, 2026

	Actual	Budget "Unaudited"	Variance Favorable (Unfavorable)
DISBURSEMENTS			
Regular Instructional Programs:			
Salaries - regular	$ 1,188,108	$ 1,333,500	$ 145,392
Salaries - substitutes	53,240	115,000	61,760
Salaries - aides	140,643	160,000	19,357
Social Security	103,473	116,500	13,027
Retirement	104,092	150,500	46,408
Health insurance	435,718	466,000	30,282
Other employee benefits	10,009	18,100	8,091
Contracted services	5,602	9,000	3,398
Supplies	65,878	108,600	42,722
Textbooks	16,214	61,000	44,786
Computer software	11,675	23,500	11,825
Computer equipment	60,000	60,000	-
Dues and fees	2,425	3,000	575
Other	7,476	10,700	3,224
Adjust to budget form	-	264,600	264,600
	2,204,553	2,900,000	695,447
Special Education Programs:			
Salaries - regular	135,827	152,000	16,173
Salaries - aides	147,779	177,000	29,221
Social Security	21,019	30,500	9,481
Retirement	22,334	40,500	18,166
Health insurance	98,828	110,000	11,172
Other employee benefits	1,823	3,800	1,977
Contracted services	22,121	32,500	10,379
Supplies	4,016	8,000	3,984
Textbooks	-	1,000	1,000
Other	70	-	(70)
Adjust to budget form	-	(155,300)	(155,300)
	453,817	400,000	(53,817)

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

SCHEDULES OF CASH DISBURSEMENTS -
GENERAL FUND, Continued

Year ended August 31, 2026

	Actual	Budget "Unaudited"	Variance Favorable (Unfavorable)
DISBURSEMENTS, continued			
Support Services - Pupils:			
Salaries - regular	76,402	95,000	18,598
Social Security	5,880	9,000	3,120
Retirement	6,235	12,500	6,265
Health insurance	28,126	30,000	1,874
Other employee benefits	989	1,800	811
Contracted services	4,452	70,500	66,048
Supplies	4,029	6,500	2,471
Dues and fees	1,578	2,500	922
Other	6,557	16,500	9,943
Adjust to budget form	-	(79,300)	(79,300)
	134,248	165,000	30,752
Support Services - Special education:			
Contracted services	155,806	180,000	24,194
Support Services - Instructional:			
Salaries - regular	108,265	123,500	15,235
Social Security	7,380	10,000	2,620
Retirement	8,608	15,000	6,392
Health insurance	56,252	60,000	3,748
Other employee benefits	844	1,200	356
Contracted services	23,410	12,000	(11,410)
Supplies	17,612	10,000	(7,612)
Library books	9,082	9,500	418
Computer software	4,427	6,000	1,573
Other	3,323	8,750	5,427
Adjust to budget form	-	(75,950)	(75,950)
	239,203	180,000	(59,203)
Support Services - General Administration:			
Board of Education			
Legal services	6,003	25,000	18,997
Other professional services	3,121	6,500	3,379
Advertising and printing	5,134	6,000	866
Supplies	380	4,000	3,620
Dues and fees	850	6,000	5,150
Liability insurance	12,074	1,000	(11,074)
Other	7,760	10,500	2,740
Adjust to budget form	-	16,000	16,000
	35,322	75,000	39,678

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

SCHEDULES OF CASH DISBURSEMENTS -
GENERAL FUND, Continued

Year ended August 31, 2026

	Actual	Budget "Unaudited"	Variance Favorable (Unfavorable)
DISBURSEMENTS, continued			
Support Services - General Administration:			
Executive Administration Services:			
Salaries - regular	165,126	166,100	974
Social Security	12,709	14,000	1,291
Retirement	13,129	21,000	7,871
Health insurance	28,820	30,000	1,180
Other employee benefits	2,188	600	(1,588)
Supplies	370	3,000	2,630
Computer software	38	-	(38)
Dues and fees	917	2,000	1,083
Travel and mileage	1,490	3,500	2,010
Other	5,119	2,500	(2,619)
Adjust to budget form	-	17,300	17,300
	229,906	260,000	30,094
Support Services - School Administration:			
Salaries - regular	193,619	195,500	1,881
Salaries - aides	88,740	98,500	9,760
Social Security	20,665	24,000	3,335
Retirement	22,364	55,000	32,636
Health insurance	98,340	120,000	21,660
Other employee benefits	4,688	5,100	412
Supplies	876	3,100	2,224
Computer software	-	500	500
Dues and fees	965	1,500	535
Travel and mileage	827	5,000	4,173
Other	10,424	7,400	(3,024)
Adjust to budget form	-	(115,600)	(115,600)
	441,508	400,000	(41,508)
Support Services - Business:			
Salaries	68,811	69,000	189
Social Security	5,231	5,500	269
Retirement	5,470	8,000	2,530
Health insurance	21,044	30,000	8,956
Other employee benefits	465	600	135
Purchased services	16,421	28,500	12,079
Rentals or leases	10,728	15,000	4,272
Postage	4,463	5,000	537
Telephone	18,252	32,000	13,748
Supplies	11,949	16,500	4,551
Computer software	25,977	20,000	(5,977)
Other	12,223	15,000	2,777
Adjust to budget form	-	(45,100)	(45,100)
	201,034	200,000	(1,034)

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

SCHEDULES OF CASH DISBURSEMENTS - GENERAL FUND, Continued

Year ended August 31, 2026

	Actual	Budget "Unaudited"	Variance Favorable (Unfavorable)
DISBURSEMENTS, continued			
Support Services - Building and Grounds:			
Operation of Plant:			
Contracted services	31,385	42,000	10,615
Natural gas	90,227	140,000	49,773
Water and sewer	26,222	40,000	13,778
Other utilities	285	2,000	1,715
Supplies	40,757	65,000	24,243
Furniture and equipment	-	15,000	15,000
	188,876	304,000	115,124
Support Services - Building and Grounds:			
Maintenance of Plant:			
Salaries - regular	223,799	277,500	53,701
Social Security	16,654	22,000	5,346
Retirement	17,271	31,000	13,729
Health insurance	91,363	121,000	29,637
Other employee benefits	11,451	18,500	7,049
Supplies	44,469	80,000	35,531
Contracted services	32,649	89,000	56,351
Property insurance	50,157	60,000	9,843
Furniture and equipment	11,279	20,000	8,721
Other	50	500	450
Adjust to budget form	-	(373,500)	(373,500)
	499,142	346,000	(153,142)
Support Services - Transportation:			
Salaries - regular	179,561	183,500	3,939
Social Security	13,692	17,000	3,308
Retirement	8,334	16,500	8,166
Other employee benefits	11,712	12,000	288
Gas and oil	39,909	60,000	20,091
Bus repairs and maintenance	21,271	35,000	13,729
Vehicle insurance	16,442	20,000	3,558
Supplies	7,937	25,000	17,063
Bus acquisition	242,700	300,000	57,300
Other	5,157	9,000	3,843
Adjust to budget form	-	22,000	22,000
	546,715	700,000	153,285

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

SCHEDULES OF CASH DISBURSEMENTS -
GENERAL FUND, Continued

Year ended August 31, 2026

	Actual	Budget "Unaudited"	Variance Favorable (Unfavorable)
DISBURSEMENTS, continued			
Community Services - Pool:			
Salaries - regular	17,107	25,100	7,993
Social Security	1,309	2,500	1,191
Other employee benefits	193	500	307
Contracted services	24,337	50,000	25,663
Supplies	8,454	20,000	11,546
Adjust to budget form	-	(58,100)	(58,100)
	51,400	40,000	(11,400)
State Categorical Programs:			
High Ability Learners	7,076	7,900	824
Other	49,923	(1,900)	(51,823)
	56,999	6,000	(50,999)
Facility improvements:			
Building improvements	643,753	250,000	(393,753)
Federal Programs:			
Title I	52,181	102,300	50,119
IDEA	76,411	91,075	14,664
REAP	17,964	5,000	(12,964)
Other federal programs	17,297	16,625	(672)
	163,853	215,000	51,147
Transfers:			
Transfer to Activity Fund	70,000	70,000	-
Transfer to Nutrition Fund	40,000	40,000	-
Adjust to budget form	-	408,639	408,639
	110,000	518,639	408,639
TOTAL DISBURSEMENTS	$ 6,356,135	$ 7,139,639	$ 783,504

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

To the Board of Education
Wilcox-Hildreth Public School
Wilcox and Hildreth, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, the business-type activities, aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Wilcox-Hildreth Public School as of and for the year ended August 31, 2026, and the related notes to the financial statements, which collectively comprise the School District's financial statements, and have issued our report thereon dated October 9, 2026. Our report on the financial statements disclosed that, as described in Note A to the financial statements, the School District prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the modified cash basis and budget laws of Nebraska, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wilcox-Hildreth Public School'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 Wilcox-Hildreth Public School's internal control. Accordingly, we do not express an opinion on the effectiveness of Wilcox-Hildreth Public School's internal control.

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

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Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described below, that we consider to be a significant deficiency.

- During our audit, we noted that key accounting duties are not adequately segregated due to limited staffing and the absence of a formal review process to offset the lack of segregation. As a result, there is an increased risk of errors, misappropriation of assets, or unauthorized transactions. The District should have internal controls requiring incompatible duties be assigned to different individuals, or that effective compensating controls be implemented to reduce the risks noted above. We recommend management evaluate the current assignment of duties and, where segregation is not practical, implement documented compensating controls such as independent review of reconciliations, approval of transactions, periodic review of user access, and review of supporting documentation by someone independent of the transaction process.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wilcox-Hildreth Public School's financial statements are free of 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 statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards.*

Wilcox-Hildreth Public School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Wilcox-Hildreth Public School's response to the findings identified in our audit and Wilcox-Hildreth Public School's response to the findings identified above is that it is impractical to further segregate duties due to the limited number of personnel. Wilcox-Hildreth Public School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. In response to the unsecured deposits, the District will closely monitor its deposits and distribute deposits as needed. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AMGL, P.C.

Grand Island, Nebraska
October 9, 2026

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

SCHEDULE OF CLASSIFICATION OF PAYROLLS BY NCCI CODES AND PAYROLLS IN TOTAL

August 31, 2026

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold
Grant M. Harden

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of
Wilcox-Hildreth Public School
Wilcox and Hildreth, Nebraska

Opinion

We have audited the accompanying schedule of classification of payrolls by NCCI Codes and payrolls in total for Wilcox-Hildreth Public School, Wilcox and Hildreth, Nebraska, for the year ended August 31, 2026.

In our opinion, the schedule of classification of payrolls by NCCI Codes and payrolls in total referred to above presents fairly, in all material respects the payroll base of Wilcox-Hildreth Public Schools for NASB ALICAP premiums for the year ended August 31, 2026, in accordance with the modified cash basis of accounting per the interlocal agreement with the NASB All Lines Interlocal Cooperative Aggregate Pool (ALICAP).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Information section of our report. We are required to be independent of Wilcox-Hildreth Public School and to meet our 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 opinion.

Emphasis of Matter – Basis of Accounting

The schedule of classification of payrolls by NCCI Codes and payrolls in total was prepared by Wilcox-Hildreth Public School 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, to comply with the provisions of the agreement referred to above. Our opinion is not modified with respect to that matter.

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Responsibilities of Management for the Financial Information

Management is responsible for the preparation and fair presentation of this schedule in accordance with the provisions of the interlocal agreement between the District and NASB ALICAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

In preparing the schedule, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wilcox-Hildreth Public School's ability to continue as a going concern within one year after the date that the schedule is available to be issued.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the schedule, 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 schedule.

- 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 Wilcox-Hildreth Public School'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 evaluating the overall presentation of the schedule.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Wilcox-Hildreth Public School'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.

Report on the Audit of the Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Wilcox-Hildreth Public School as of and for the year ended August 31, 2026, and our report thereon, dated October 9, 2026, expressed an unmodified opinion on those financial statements.

AMGL, P.C.

Grand Island, Nebraska
October 9, 2026

WILCOX HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

SCHEDULE OF CLASSIFICATION OF PAYROLLS
BY NCCI CODES AND PAYROLLS IN TOTAL
For the Year Ended August 31, 2026

Class Code		Total Payroll*
8868	Professional Employees, Teachers, Administrators, Aides and Clerical	$ 2,424,634
9101	Custodians, Cooks, and all other employees	327,450
7380	Bus Drivers	179,561
	Total Payroll	$ 2,931,645

*Total gross payroll before deductions.

WILCOX-HILDRETH PUBLIC SCHOOL
WILCOX AND HILDRETH, NEBRASKA

_____
Signature

_____
Date

AMGL
CPAs & Advisors

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To the Board of Education
Wilcox-Hildreth Public School
Wilcox and Hildreth, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, the aggregate remaining fund information, and combining nonmajor fund financial statements of Wilcox-Hildreth Public School for the year ended August 31, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, 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 June 11, 2026. 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 Wilcox-Hildreth Public School are described in Note A to the financial statements. During the year ended August 31, 2026, the District adopted GASB Statement No. 103, *Financial Reporting Model Improvements*. The adoption of Statement No. 103 resulted in presentation and disclosure changes only and did not have an effect on beginning net position. We noted no transactions entered into by the School District 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. The most sensitive estimate affecting the financial statements was depreciation of capital assets.

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

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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 trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Eight audit adjustments increased the School District's fund balances by $47,961. The following material misstatements detected as a result of audit procedures were corrected by management:

1. The General Fund county treasurer cash balance and property taxes were increased $23,151 to reflect August 31, 2026 balances held by the County.

2. The Building Fund county treasurer cash balance and property taxes were increased $10,433 to reflect August 31, 2026 balances held by the County.

3. The Depreciation fund CD and interest income were increased $11,373 to reflect August 31, 2026 balances at the bank.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 October 9, 2026.

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 the School District'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 the School District'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 nonmajor governmental fund combining statements, the Activity Fund cash receipts, disbursements, and fund balance, which accompany the financial statements but are not required supplementary information (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.

We were not engaged to report on the management's discussion and analysis, budgetary comparison schedules, county treasurer statements of receipts and disbursements, and general fund departmental disbursements compared to budget, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Education and administration of Wilcox-Hildreth Public School and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, P.C.

Grand Island, Nebraska
October 9, 2026

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Grant M. Harden

October 9, 2026

Nebraska Department of Education
PO Box 94987
Lincoln, NE 68509-4987

RE: Wilcox-Hildreth Public School (#50-0001-000)

During the performance of our audit fieldwork for the year ended August 31, 2026, we performed the following procedures regarding Wilcox-Hildreth Public School's student membership and attendance reporting:

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 attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.

4) We determined the District maintains a cumulative attendance and membership record for each student.

5) We determined 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 traced student attendance reported in the Nebraska Department of Education's approved ADVISER data collection system to the District's student information system for the 2025-2026 school year. The ADVISER report had 14.50 fewer days than District's information system. The variance consisted of 14.51 fewer days present and 0.01 more days absent.

7) We sampled 15 students from the ADVISER report for the year ended August 31, 2026 and traced the days enrolled, present, and absent to the District's census report. No variances were noted the students sampled.

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A PROFESSIONAL CORPORATION

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

8) Using the sample of 15 students, we traced the students to their student enrollment files to verify that the students were documented as enrolled students of the District for the dates claimed in the attendance record.

9) We sampled 25 General Fund disbursements, noting the District's allocation to the school district/building level. The District's allocation for all items sampled were appropriate.

10) We scanned transactions posted to the revenue accounts impacting the TEEOSA calculation to determine if they were properly coded. We noted no exceptions.

11) Our audit included tests of 25 transactions coded to General Fund expenditure accounts impacting the TEEOSA calculation, including the following object codes: increased retirement contribution (object 237), voluntary termination agreements (object 238), lobbyist fees (object 314), mileage paid to parents (object 332), distance education & telecommunications (object 382), student transportation purchased from another district within the state (object 511), tuition to other districts within the state (object 561), tuition to postsecondary schools (object 565), repayment of taxes paid for revalued property (object 807), redemption of principal (object 831), and fund transfer to bond fund (object 914) and the following functions: Limited English Proficiency Programs (function 1150); Poverty Programs (function 1160), Summer School (function 1300), Adult Education (function 1400), Student Transportation (functions 2710, 2711, 2720, 2721, 2730, 2731, 2790, and 2791), Community Services Operations (function 3300), and all Private & State Categorical Programs (functions 3400 and 3512 through 3599). All 25 transactions appear to have been appropriately coded.

If you need additional information please call me at (308) 381-1810 or email me at tcannon@gicpas.com.

Sincerely,

AMGL, P.C.

Tracy A. Cannon, CPA

tc/dkk/23643

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold
Grant M. Harden

To the Board of Education
Wilcox-Hildreth Public School
Wilcox and Hildreth, Nebraska

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Wilcox-Hildreth Public School as of and for the year ended August 31, 2026, in accordance with auditing standards generally accepted in the United States of America, we considered the School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District'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 discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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 did not identify any deficiencies in internal control that we consider to be material weaknesses.

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 following deficiency in the School District's internal control to be a significant deficiency:

> The size of the School District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This lack of segregation of duties creates an opportunity for employees to commit fraud that may go undetected. This situation suggests that the Board of Education remain involved in the financial affairs of the School District to provide oversight and independent review functions.

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

AMGL, P.C.

Grand Island, Nebraska
October 9, 2026

Student–Centered Learning Environment

Objective 1: Provide students with the opportunity and support to develop their own capacity to make educational choices, set individual goals, monitor their progress, and provide a supportive, safe, and nurturing environment.

Strategy 1.1: To provide functional learning environments for inclusive learning, which supports district collaboration for all staff to increase knowledge and implementation of sound instructional practices with a focus on differentiated instruction, student academic supports, and student engagement. (Social-Emotional and Mental Health Well-Being, Personnel Effectiveness)	

a) Administration will provide structured professional development and training focused on supporting students of lower socioeconomic status and special education services.	- Student Support Training (504, IEP) twice a year (Teachers and Paras, All Teachers)
	- Instructional Partners Curriculum and Delivery Support (K-5 teachers)
	- LETRS, TNTP Science of Reading (PK-12 ELA, Title I, Special Education)
	- APL Training for all teachers (full training during onboarding)
	  - All teacher refresh 26-27 school year (2 times)
	- Restorative Practices (2 cohorts of teachers/admin)
	- ASD Network Partnership - 25-26, 26-27
	  - Zoom Meetings
	  - Onsite Observations
	- Autism Conference for Current/Future Teachers
	- NeMTSS Summit
	- NeMTSS/ESU11 Collaboration - Para Training Pilot Group

b) Administration, in collaboration with the Educational Service Unit, will provide professional development to increase certified staff data literacy focused on analyzing and utilizing data to meet the needs of students through the MTSS process.	- ESU supported the Science of Reading learning - 26-27 New staff trained (2nd, 3rd, HS Special Education) -
c) The administration will provide time for inquiry-based, job-embedded discussions of best practices in teaching, learning, and student supports, specifically through increased data utilization via Professional Learning Communities (PLCs).	- PLC time Pk-2 is well established, 3-5 is scheduled, 6-12 not yet. - 25-26: teachers are working on identifying current student engagement strategies (3/9 PD) - Elementary Teachers K-2, 3-5 Data Dives (ELA only at this time)
Strategy 1.2: Implement the Multi-Tiered System of Supports (MTSS) model with fidelity throughout the entire district to accelerate academic, career, and social-emotional/behavioral instruction and intervention to prepare and empower students. (Academic Learning and Success, District Resources)	
a) Administrators, in partnership with the MTSS team, will develop a consistent MTSS process across all buildings with special attention given to Tier 2 and Tier 3, including a timeline for implementation and evaluation of fidelity of the process district wide.	- Tier 1 has been the focus this school year at all levels.

	- SAT Procedures and Practices document was created this year with new checklist for teachers to ensure strong, communicated Tier I attempts have been made before referring for Tier II supports.
	- Elementary
	  - Tier II and Tier III are strong and practiced
	  - FLY Time ensures students don't miss Tier I instruction
	  - Shift in Title services automatically.
	- Focus on ELA - IPG Data supporting Tier I ELA
	  - Two additional rounds of ELA IPG Data collected
	- Elementary Teachers K-2, 3-5 Data Dives (ELA only at this time)
	- mclass K-8 (Math and Reading) Benchmark and Progress Monitoring
	  - Decision rules for progress monitoring (who and when) - MTSS Team
	  - Rolled out to K-8 teachers 11/13/26

b) Administrators, in partnership with the MTSS team, will develop a timeline for complete implementation across all Tiers district-wide.	- Elementary - By the end of 26-27 school year - Secondary - By the end of 27-28 school year?
c) Administrators, in partnership with the MTSS team, will develop an MTSS Handbook to outline and communicate the MTSS process to all staff.	- Resource Inventory was created beginning of 25-26 school year - Procedures and Practices document started 25-26 spring semester - Benchmark and Progress monitoring decision rules (who and when) K-8 - SAT/504/Sped continue

d) Administrators will evaluate the effectiveness of the instructional supports and benefits of MTSS implementation and enhance where needed.	- Walkthrough data, IPG, Assessment Data, Standards-Based Grading, teacher feedback are collected and reviewed at different times
	- WT data continues to be collected
	  - Focus on Student Ownership and coaching to teachers on how to provide these opportunities
	  - Retraining in APL to all teachers to increase proof of learning
	- Two additional rounds of ELA IPG Data collected
	- Standards-Based Grading is now K-5
	
	  - *Looking for this to happen more regularly.*

Strategy 1.3: Align district resources to support an effective Multi-Tiered Systems of Support (MTSS) process, quality instruction, and high-level learning environment. (Personnel Effectiveness, Social-Emotional Mental Health Well-Being, District Resources, Board Governance)	

a) The board, in collaboration with the superintendent, will budget for and allocate resources to support necessary staffing and facility needs identified as essential to student supports through the MTSS process.	- PD Days strategically scheduled - Instructional Partners, ESU11 Contract - mclass (ELA and Math) Benchmark and Progress monitoring - ELA Intervention suite
b) The board and administration will align district resources to provide training for best practices in supporting students of lower socio-economic status and special education within the regular classroom district wide.	- Instructional Partners, ESU11 Contract - mclass (ELA and Math) Benchmark and Progress monitoring - ELA Intervention suite - New teachers trained in SoR through ESU11 - *Continuation and upkeep of Science of Reading Training after CLSD Grant*
c) The administration and appropriate staff will intentionally communicate our MTSS model and additional academic, social-emotional, and behavioral supports with Wilcox-Hildreth Public Schools families and our community.	- Social Media posts, Newsletter - *Open house, Literacy Nights, feedback on what parents see/look at regularly.*

Academic Learning and Success

Objective 2: To implement a challenging, relevant, data-based curriculum, aligned both horizontally and vertically, using an instructional framework that ensures focused instruction, depth of understanding, and an equitable learning experience for all students.

Strategy 2.1: Adopt challenging, evidence-based curriculum for all subjects/courses and grade levels and implement a curriculum mapping process that supports the success of students' transitions from grade to grade and level to level.	
a) The board and administration will provide professional development to certified staff regarding the curriculum mapping process to ensure a comprehensive and intentional approach to curriculum alignment and instructional effectiveness.	- Standards were aligned 2 years ago, supported by ESU 11 - Updating PE, Art, Music
b) The administration and appropriate staff will ensure that all curriculum at Wilcox-Hildreth Public Schools has scope and sequence to support student learning and growth, adhering to the state and/or district academic standards.	- Partially completed in the curriculum alignment work completed 2 years ago
c) The administration and appropriate staff will ensure that all curriculum at Wilcox-Hildreth Public Schools is vertically and horizontally aligned with grade-level goals.	- Horizontal was completed 2 years ago
d) The administration and appropriate staff will ensure the district mentor and certified staff onboarding process includes a focus on utilizing the district-adopted instructional framework and its effect on student academic success.	- *Mentor/Mentee process is established, this will be added in the 26-27 school year* - PLC and Data Dives support the continued learning of intensified tiers of district-adopted instructional materials
Strategy 2.2: Increase the percentage of Wilcox-Hildreth Public School students who meet the Nebraska Literacy proficiency threshold as outlined by the Nebraska State Board of Education. (Personnel Effectiveness, Student-Centered Learning)	
a) The administration and appropriate staff will provide professional development to equip and prepare staff to successfully implement instructional strategies aligned to the science of reading.	- Pk-5, Title I, Special Education teachers trained in LETRS - 6-12 ELA, Special Education teachers trained in TNTP Science of Reading - 26-27 New staff trained (2nd, 3rd, HS Special Education)
b) The administration and staff will improve 3rd Grade Cohort English Language Arts proficiency to 60% by appropriately utilizing the district's MTSS process and instructional framework.	IRIP? Specific Assessment? MAP data? - IRIP Data will be heavily impacted by the change in assessment
c) The administration and staff will improve Nebraska Student-Centered Assessment System (NSCAS) English Language Arts grade level proficiency to 65% through appropriate interventions and supports within the MTSS process.	24-25 ELA NSCAS Data: - 3rd Grade: 47% - 4th Grade: 75% - 5th Grade: 56%

	- 6th Grade: 60% - 7th Grade: 54% - 8th Grade: 47% 25-26 Embargoed for ONE MORE WEEK!!

District Resources

Objective 3: Alignment of resources focused on highly effective staff, facility maintenance and improvement, and safe, effective learning environments.

Strategy 3.1: Ensure effective use of resources for the continuous professional development of teaching staff.	
a) The board, in collaboration with administration, will align district resources to support continuous professional development of staff, including the allocation of calendar time, staff time for data analysis, and budget allocation for outside resources, potentially working with ESU.	- Updated District Calendar, including strategically scheduled in-service days
b) Administration will evaluate effectiveness of the alignment of resources to support learning environments, quality of educators, and student success and report findings to the board.	- Walkthrough Form Data - *Instructional Practice Guides, Teacher Feedback*
Strategy 3.2: Creation of a comprehensive long-term budget plan, including a facilities plan, to address both short-term and long-term goals, considering the functionality of learning spaces, future program offerings, staffing needs, and enrollment trends.	
a) The administration and board will study the current functionality and accessibility of all learning spaces and facilities, including staffing and transportation needs of facilities, long-term maintenance plans, and efficient use of space.	2026-2027 Facility Plan Survey to patrons
b) The board and administration will develop a long-term budget plan, taking into consideration the growing needs of students, future curriculum needs, and staffing implications.	- Fouts supporting early literacy skills through tutoring, intervention identification, and PK-12 ELA IPG walkthroughs - *Cores will need updated within this cycle.*
c) The board and administration will continue to engage stakeholders, with the possibility of re-engaging the community advisory committee, to educate and inform all stakeholders about identified needs and plan for addressing facility maintenance needs, student learning spaces, and future program growth.	

Board Governance

Objective 4: To sustain effective and efficient systems focused on continuous improvement, board and staff professional development, support of student learning, safe and effective learning facilities, and model fiscal responsibility.

Strategy 4.1: Participate in and support continuous and appropriate professional development to build shared knowledge and values that will impact student learning.	
a) The board will regularly participate in board development opportunities (through regular board meeting presentations) to build shared knowledge, including opportunities provided by Wilcox-Hildreth staff to build the board's understanding of instructional framework, MTSS, AQuESTT, and district school improvement goals.	Annually the Board utilizes in person or virtual training opportunities provided by the NSAB. ☑ 2024-2025 ☑ 2025-2026 ☐ 2026-2027
b) The board will review and adopt a policy that supports effective professional development for all levels of the district.	The Board approved policy #4032 Professional Growth in July 2018 and last reviewed the policy in June of 2026
c) The board will encourage all administration to participate in professional development opportunities aligned to the Wilcox-Hildreth Public Schools Strategic Plan.	The administration receives regular professional development provided by the ESU, subscription services through our law firm KSB, NDE, NCSA, NASB and other entities
Strategy 4.2: Sustain effective communication with stakeholders through actively engaging parents, students, staff, and community members to promote the district's mission, build positive working relationships, and sustain long-term partnerships that will best serve education and advance student learning.	
a) The board will continually monitor the progress and success of the strategic plan and request the superintendent provide timely and purposeful communication with the board.	The superintendent will provide the Board of Education with updates on this plan a minimum of twice a year.
b) The board, in collaboration with administration, will examine data and community feedback as it relates to functionality of learning space, course offerings, and student achievement.	
Strategy 4.3: Ensure meetings are effective, efficient, and orderly, focused on policy, proper board governance, professional conduct, and student learning.	
a) The board will ensure board meetings are focused on student learning, clearly aligned with the district's goals and priorities, and celebrate the success of the district.	The principals report monthly to the Board about student learning, goals and priorities and celebrations of academic success of the students in the district.
b) The board will consistently complete a board self-assessment to measure progress and success of the board standards of governance and their support of the Wilcox-Hildreth Public Schools Strategic Plan.	

c) The board will adopt a new board member onboarding process to ensure proper orientation of new board members to proper board governance, professional conduct, and following the chain of command.	

Wilcox-Hildreth Public Schools 2025-2026 Annual Computer Science Education Status Report

This report has been prepared to satisfy the annual reporting requirement under Neb. Rev. Stat. § 79-3305. Wilcox-Hildreth Public Schools is pleased to report on student progress in computer science and technology education and the following district determined measures of progress. The following data illustrate the district's progress in implementing computer science and technology education.

Computer Science & Technology Opportunities

High School Computer Science (Grades 9-12)

Note: Per NRS 79-3304, beginning in the 2027-2028 school year, all students must receive a minimum of five high school credit hours (one semester equivalent) of computer science and technology prior to graduation.

Enrollment Data (Graduation Requirement Only):

In preparation to meet the upcoming graduation requirement that begins with the graduating class of the 2027-2028 school year, Wilcox-Hildreth Public Schools requires all 9th grade students to take Introduction to Computer Science and Technology.

Enrollment data for the 2024-2025 and 2025-2026 school years:

Course Name	NDE Course Code	Grade Level	Total Enrollment
INTRODUCTION TO COMPUTER SCIENCE AND TECHNOLOGY	270415	9th Class of 2029	12 (Two (2) homeschool students not included)
INTRODUCTION TO COMPUTER SCIENCE AND TECHNOLOGY	270415	9th Class of 2028	21

Ms. Martin- Wilcox-Hildreth Public Schools used Technology Applications, these materials were supplemented to meet graduation requirements. The Freshmen course covers the CodeHS course “Nebraska Introduction to Computer Science and Technology course created for Nebraska to meet the requirements. We still cover some Information Technology basics in the 9th grade as well with much of it moved into some 8th grade curriculum.

The courses are coded Keyboarding for 6th grade and Introduction to Business for 7th and 8th grade. Each grade level (6th-8th) receives computer safety and digital literacy lessons as a part of their quarter class. In addition they get some coding practice as well.

These are the modules covered by the Code HS Computer Science Course for Nebraska:

Cybersecurity and You
Students learn about cybersecurity essentials, recent cybersecurity threats, and different careers in the field. Students also look at the potential effects of our digital footprints, how to protect information from online risks, and the implications of cyberbullying.
Cryptography
Students dive into the history of cryptography systems, the motivation behind using encryption systems, and basic cryptography systems. Additionally, students explore topics on how to use cryptography, cryptology, and cryptanalysis.
System Administration
Students compare and contrast common operating systems (Windows, Linux, OS) and explain the importance of application security. Students investigate security options and implement user accounts to enforce authentication and authorization. Students also demonstrate how to work with basic and advanced command prompts.
IT Concepts
Students explore the structure and design of the internet and networks, and how this design affects the reliability of network communication, the security of data, and personal privacy. Students learn how the Internet connects computers all over the world by using networking protocols.
IT Infrastructure
Students learn about the physical elements of computers and networking, such as motherboards, RAM, routers, and the use of port numbers, ethernet, and wireless devices.
Programming with Turtle Graphics
Students learn Python commands, functions, and control structures by drawing shapes on their screen and solving puzzles with Turtle Graphics.

High School Elective & Advanced Computer Science Courses

Additional Computer Science opportunities offered beyond the graduation requirement:

Martin-Website Design has been offered in the past, but during the 2025-2026 there were not any students enrolled in this class.

Course Name	Course Code	Total Enrollment
WEB DESIGN AND DEVELOPMENT	270706	0

Middle School Computer Science (Grades 7-8)

Middle school students in Wilcox-Hildreth Public Schools are offered a variety of Computer Science and Technology Courses. These courses are each one quarter in length and build on Computer Science education received at the elementary level. Middle School Courses that include Computer Science Instruction:

Course Name	NDE Course Code	Grade Level	Total Enrollment
MIDDLE SCHOOL INTRODUCTION TO BUSINESS TECHNOLOGY	033422	7th & 8th	28

Elementary Computer Science (Grades K-6)

Wilcox-Hildreth Public School media teacher provides all elementary students Computer Science and Technology instruction.
Direct instruction on Computer Science and Technology at the elementary level:

Grade Level	Approximate Instructional Hours Per Year	Primary Delivery Method
Kindergarten	1	Hands-on computer lessons
1st Grade	1	Hands-on computer lessons
2nd Grade	1	Hands-on computer lessons
3rd Grade	4	tynker.com
4th Grade	4	tynker.com
5th Grade	4	tynker.com
6th Grade	4	tynker.com

Teacher Certification & Capacity

Wilcox-Hildreth Public School employs the following staff positions related to Computer Science and Technology Education:

• High School educator: 1.0 FTE

Ms. Martin- Degree is a Basic Business Subject Endorsement with a Masters in Curriculum and Instruction and Business Administration but does not have the added BMIT Endorsement but has taken many training courses through Code HS for the curriculum we are teaching.

Student Progress

Wilcox-Hildreth Public School Board of Education has made Computer Science and Technology preparedness a priority for all students. Wilcox-Hildreth Public School uses course completion, enrollment in advanced computer science coursework, and locally identified skill indicators to monitor student progress. During the 2025–26 school year, 100% of students enrolled in the district's introductory computer science course successfully completed the course.

Reporting Period: 2025-2026 School Year
Presented to the Board of Education: November 2026
Submitted to the Nebraska Department of Education: November 2026

School Housing Incentive Program

Down Payment Assistance:

Guidelines:

- School Employee purchasing new construction home within Wilcox or Hildreth village limits (or home project approved by school board)

💰 **How It Could Work**

Step 1: School sets incentive
Example: **$30,000 down payment assistance**

Step 2: Employee commits to service

- Example: **5-year obligation**
- If leaving early → repay prorated amount
    - Leaves after 3 years → repay **$8,000**

Step 3: Builders offer first option

- New homes offered to school employees **before** the public.

Advantages of an incentive program:

- **Three-fold benefit**
    - School Employees
        - Incentivize and provide employees **housing opportunities**
        - **Improve employee retention** – service obligation and home ownership in the community
    - Builders/Developers
        - Incentivizes projects from the private industry by reducing the barrier for home ownership (reduces risk of builders/developers)
    - Hildreth and Wilcox
        - Community growth and stronger community ties
- If school employees DO NOT purchase the home, there's no cost/no money invested by the school
    - If the school built a home, is there a guarantee someone from the school would buy it?

    - If the school builds a home and is unable to sell it, how long would the school wait to sell? What are the holding costs? Would they sell for a loss?
- This program would **work in both communities**, preventing appearance of partiality
- School **avoids upfront investment** in funding a housing project
- School **avoids burden** of managing a housing project

Questions or potential roadblocks:

- Determining which projects would be eligible for down payment assistance
    - Any home? Just new construction? Existing homes completely rehabilitated/modernized?
    - Recommendation: Only homes where significant capital was required (new construction or rehabilitated homes)
    - Someone selling their home and moving doesn't need an incentive, it's already happening.
- How much assistance is enough to make a difference?
    - Significant barriers exist for new construction (when is the last "spec home" in either community?
- Will the school employee know they are getting a fair market price if they buy before the home hits the market?
    - Employee could wait until homes are on the market before purchase
- Which school employees would be eligible? Any full time employee? Just teachers?

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STEVE WILLIAMS NE, SD
BOBBY TRUHE NE, SD
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JORDAN JOHNSON NE, SD, WY

TYLER COVERDALE SD
SARA HENTO SD, NE
AMANDA DABNEY NE, WY
SHARI RUSSELL, Paralegal

M E M O R A N D U M

TO: Superintendent Justin Patterson and the Wilcox-Hildreth Public Schools Board of Education

FROM: Steve Williams

DATE: October 16, 2025

RE: School Housing Incentive Program

I am writing as a follow up on your question about the school district creating a school housing incentive program. The purpose of the program would be to attract and retain employees at the district. Under this program as originally envisioned, the school district would provide an employee incentive in the form of down payment assistance for the purchase of a home. In exchange, the employee would commit to working for the school district for a minimum period of time (for example, five years). There would be repayment penalties in the event that the employee did not fulfill the service term of the agreement. The school district is aware that it could provide teacherages for its employees, but the school would prefer to avoid being in the position of a landlord. You have asked if the proposed program is lawful.

School Board Powers. School boards are "creatures of statute" and may do only those things which are permitted by statute. The boards' powers are limited and they can bind their districts only within the limits fixed by the Legislature; beyond that, their acts are void. Any action taken by such a board must be through either express or implied power conferred by legislative grant. *School Dist. of Waterloo v. Hutchinson*, 244 Neb. 665, 508 N.W.2d 832 (1993). Therefore, statutes must provide an express or implied power to provide a housing incentive as described above in order for the district to have legal authority to make such an expenditure.

The School District has the Express Authority to Employ and Pay Employees. State law specifically authorizes school districts to employ administrators, teachers, and other necessary personnel. NEB. REV. STAT. § 79-501. State law also specifically authorizes school districts to bargain over wages and to pay such salaries as the board may deem reasonable. *See*, NEB. REV. STAT. § 79-817 through § 79-822; NEB. REV. STAT. § 48-818.01. However, there is no specific statute applicable to school districts that would authorize an employee incentive program.

The School District Also Possesses the Implicit and Incidental Power to Institute the Incentive Program. Wilcox-Hildreth is a school district and a political subdivision, but it also bears the basic attributes of a corporation. Section 79-405 provides:

> Every duly organized school district shall be a body corporate and possess all the usual powers of a corporation for public purposes, may sue and be sued, and may purchase, hold, and sell such personal and real estate as the law allows.

Section 21-1928, in turn, indicates that a public purpose corporation has the same powers as an individual to do all things necessary or convenient to carry out its affairs including, without limitation, the power:

> (12) To pay pensions and establish pension plans, pension trusts, and other benefit and incentive plans for any or all of its current or former directors, officers, employees, and agents;
> …
>
> (17) To do all things necessary or convenient, not inconsistent with law, to further the activities and affairs of the corporation.

The Nebraska Supreme Court has said:

> If a school board acts within the power conferred upon it by the Legislature, the courts cannot question the manner in which a board has exercised its discretion in regard to a subject matter over which it has jurisdiction, unless such action is so unreasonable and arbitrary as to amount to an abuse of the discretion reposed in it.

Id. at 669.

There is little question that section 79-405, when read in conjunction with section 21-1928, authorizes school districts to create incentive programs for

its employees. As long as the amount of the incentive is reasonable, it is likely to be found lawful by a court.

Bargaining Required. In *Crete Education Association v. Saline County School District No 76 0002, a/k/a Crete Public Schools*, 265 Neb. 8 (2002) and in *Coleridge Education Association v. Cedar County School District No. 14-0541 a/k/a Coleridge Community Schools*, 13 CIR 476, (2001), the Nebraska Supreme Court and the Commission of Industrial Relations held that extra payments to teachers must be negotiated with the teachers' association. In other words, the terms of your proposed housing incentive program must be negotiated with the Wilcox-Hildreth Education Association; and the terms of the program would have to be included in the negotiated agreement.

Potential Drawbacks. The main reason you indicated the school is considering this program is that the district lacks adequate housing for its employees. As a result, many employees (especially teachers) begin to work at the district but then leave their employment with the district to take jobs in locations that offer better housing options. One potential drawback of the program as it has been explained to me is that it may not have the desired result. Assuming that the program has a five-year service period requirement, employees may simply sell the house and move after they have worked for the district for five years. The employee may also choose to sell the house before the five years of service has been completed. This is made more likely if the value of the house increases rapidly during that time period. In either scenario, there is no guarantee that the employee will sell the home to another school district employee. I know that the district has indicated it is not interested in owning and leasing teacherages to school employees, but in my opinion owning the residence and leasing it to school employees would be a more effective way to provide economical housing to school employees. The residential properties would still be owned by the district and would remain available to other employees once the lease expires or the original employee ceases to be employed by the district.

There are other significant details that should also be considered further. For example, how will the school district protect its practical ability to be repaid in the event that an employee leaves the district before the minimum time has elapsed? Would the district seek to own a first lien on the property? If so, will a primary lender agree to be in second-position on its collateral? Will the school district's contribution toward a down payment preclude certain mortgage lending requirements (which often require that a down payment come from the borrowers themselves and cannot be "loaned" by others)? These are just a few examples of practical questions that are relevant for the planned approach to this program—even if it is most likely lawful.

Conclusion. I hope that this memorandum is helpful. This program is, to our knowledge, not like anything any school district in the state has attempted before. Therefore, it is impossible to say exactly how a reviewing court or administrative agency might respond to a challenge by a taxpayer to this program. However, we believe that the Nebraska statutes give the school district the authority to institute an incentive program like the one you are considering. If you have any questions, would like to discuss any of the issues raised in this memorandum, please let me know.

Jim Pillen
Governor

STATE OF NEBRASKA
OFFICE OF THE GOVERNOR
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October 27, 2026

Dear Superintendent,

All students, regardless of zip code, should have an opportunity to receive the resources they need to have a successful education. On September 29, 2025, I signed an executive order to opt Nebraska into the Federal Scholarship Tax Credit (FSTC). This action made Nebraska the first state in the nation to signal its intention to utilize this historic program. Today, over 30 states have now joined. I am writing to encourage you to explore how your school district, community, or region could create or partner with a scholarship granting organization (SGO) to provide your students and their families with the opportunity to receive scholarships that will further their education.

This credit does not rely on state tax dollars. Instead, individual taxpayers make contributions to qualified SGOs and, in turn, receive a federal income tax credit for those contributions. These contributions are meant to bring additional resources into Nebraska communities to support students and boost our state's overall education funding. These dollars are designed to benefit public, private, or homeschool students. Students whose household income is at or below 300% of area median gross income, as established by HUD, qualify for scholarships. According to the American Federation for Children, 356,531 students (95.8%)[1] in Nebraska will qualify for a scholarship through the FSTC. Every single one of those kids is deserving of the opportunity to benefit from this program and further their education.

Students in public school settings can use a scholarship for several purposes, including those according to 26 U.S.C. § 530(b)(3)(A)[2]:

a) Reading tutoring
b) Math tutoring
c) Other academic tutoring
d) Special-needs services
e) Books
f) School supplies
g) Computer technology, educational software, internet access, related services, and other equipment
h) Transportation
i) Extended-day programs, including before-school and after-school programs
j) Other supplementary items and services

I have long encouraged the formation of SGOs across the state to ensure that students, no matter what their education setting, have the opportunity to benefit from this program. Public school districts and communities can participate by creating a new SGO or partnering with an SGO that serves their students. I urge you to explore the approach that makes the most sense for your district or community.

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[1] https://www.federationforchildren.org/new-estimates-project-that-52-million-k-12-students-eligible-for-the-education-freedom-tax-credit-eftc/

[2] https://uscodeweb1.house.gov/view.xhtml?edition=prelim&num=0&req=granuleid%3AUSC-prelim-title26-section530

To qualify as an SGO, the organization must meet the following requirements under Section 25F(d):

a) Be an organization described in Section 501(c)(3) and exempt from taxation under Section(a)
b) Not be a private foundation
c) Maintain separate accounts for qualified contributions to prevent commingling with other funds
d) Provide scholarships to 10 or more students who do not all attend the same school
e) Must spend 90 percent of its income on scholarships for eligible students
f) Provide scholarships only for qualified elementary or secondary education expenses
g) Provide scholarships to eligible students with a priority for:
    i. Students awarded a scholarship the previous school year, and thereafter, and
    ii. Any eligible student who have a sibling who was awarded a scholarship from such organization
h) Not to earmark or set aside contributions for scholarships on behalf of any particular student
i) Verify the annual household income and family size of eligible students who apply for scholarships to ensure such students meet the area median gross income requirement, and
j) Limit the awarding of scholarships to eligible students who are members of a household for which the income does not exceed the amount established
k) Not awarding a scholarship to any disqualified person

FACTS, a Nelnet company headquartered in Nebraska, is helping lead FSTC implementation efforts nationally and is working with education leaders, SGOs, schools, and other organizations across the country as they prepare for the program. FACTS is available as a resource to help districts better understand the program, explore opportunities for participation, and evaluate options for creating or partnering with an SGO. I encourage your organization to reach out to Erin Dutter at erin.dutter@nelnet.net to learn more.

Additional resources are also available through AASA, The School Superintendents Association, which has developed a webinar series for public school leaders, and the National Association of Education Foundations (NAEF), which is working directly with education foundations nationwide.

Under federal law, participating states submit a list of qualified SGOs to the U.S. Department of the Treasury each year. For the program's first year, Nebraska must submit its list by February 15, 2027. As we review the official federal rules and regulations and await further guidance, you can subscribe for updates on the tax credit from the Nebraska Department of Revenue (https://public.govdelivery.com/accounts/NEREV/subscriber/new). The department will process all SGO applications and ensure they meet federal requirements.

Please feel free to contact Grant Latimer from my office at grant.latimer@nebraska.gov with any questions you may have regarding this letter and program.

I encourage you to explore how your district or community can participate—whether by creating an SGO, partnering with an existing SGO, or working with community and education foundation partners—to ensure Nebraska public school students have the opportunity to take part and benefit from this program.

Sincerely,

Governor Jim Pillen

Wilcox-Hildreth Public Schools
Monthly Board Notes
Prepared for the Wilcox-Hildreth Public Schools Board of Education

November 16, 2026

To: Wilcox-Hildreth Board of Education
From: Justin Patterson, Superintendent

Superintendent's Report:

1. FINANCES
   - ❖ 19.08% of the budget is spent compared to:
     i. November 2025- 18.17%
     ii. November 2024- 17.95%
     iii. November 2023- 18.09%
     iv. November 2022- 17.56%
     v. November 2021- 20.35%
     vi. November 2020- 23.57%
     vii. November 2019- 19.74%
     viii. November 2018- 18.8%
     ix. November 2017- 18%
     x. November 2016- 23%
     xi. (25% of the year complete).
   - ❖ The October 31 General Fund Cash Balance is $1,784,734.08 compared to:
     i. 2025- $1,931,690.10
     ii. 2024- $1,943,927.15
     iii. 2023- $1,441,488,43
     iv. 2022- 1,258,148.46
     v. 2021- $1,123,909.78
     vi. 2020- $877,795.41
     vii. 2019- $2,366,756.91
     viii. 2018- $3,515,034
     ix. 2017-$3,759,576
   - ❖ Through November we have spent $1,401,901.08 compared to
     i. 2025- $1,277,238.11
     ii. 2024- $1,243,593.19
     iii. 2023- $1,236,085.73
     iv. 2022- $1,166,185.60
     v. 2021- $1,313,255.52
     vi. 2020- $1,388,682.14
     vii. 2019- $1,113,640.69
     viii. 2018- $1,035,632
     ix. 2017- $981,835
     x. 2016- $1,015,491

xi. 2015- $1,097,468

- ❖ If GF expenditure patterns hold, we are projected to spend approximately $6.9 million this fiscal year after end of year transfers.
- ❖ The school audit was performed last month. Audit reports are now available and you can view them electronically on your weekly updates document.
- ❖ CD Matures on 11/20/26
    i. Rates
        1. 7 Month Rate 4.04-4.10%
        2. 15 Month Rate 4.28-4.35%

2. BUILDINGS AND GROUNDS:

- Housing Incentives
- Facility Needs Survey Results

3. NEGOTIATIONS:

- ❖ The Negotiation committee and WHEA are ready to start the negotiation process any time. Are morning meetings still ok?
- ❖ Health insurance is going up 12.9% compared to:
    i. 2025- 7.25%
    ii. 2024-5.49%
    iii. 2023-1.99%
    iv. 2022- 6.87%
    v. 2021- 5.84%
    vi. 2020- 2.96%
    vii. 2019- 6.71%
    viii. 2018- 4.9%

4. NASB Board Treat Possible Topics

- ❖ Board roles and responsibilities
- ❖ Board-superintendent relationship
- ❖ Board protocols
- ❖ Effective board meeting procedures
- ❖ District planning and goals
- ❖ Resource alignment to maximize impact
- ❖ Student academic performance and progress
- ❖ Problem solving and resolution