

**Ashland-Greenwood Public Schools  
General Fund Disbursements  
May 17, 2010**

<b>Check #</b>	<b>Vendor</b>	<b>Amount</b>	<b>Description</b>
027436	Amanda Stuthman	\$ 3,735.54	Speech Therapy Preschool
027439	AG Payroll Account	\$ 247,883.42	Net Payroll
027440	AGEA	\$ 2,130.82	Employee Dues
027441	Blue Cross/Blue Shield	\$ 70,845.51	Payroll Employee Health Ins
027442	Centennial Bank	\$ 10,240.00	Payroll Section 125 Deduct
027443	Guardian	\$ 694.82	Payroll Employee Life Prem
027444	Guardian	\$ 545.16	Employee Vision Plan
027445	GWN Marketing	\$ 1,685.00	Payroll Annuity Deduction
027446	National Insurance Service	\$ 989.06	Payroll LTD Insurance Prem
027447	AG Payroll Account	\$ 11,305.14	Payroll State Tax Wthhldg
027448	AG Payroll Account	\$ 177.00	Employee Child Support Paymnt
027449	AG Payroll Account	\$ 79,210.98	Payroll Federal Tax Wthhldg
027450	Retirement	\$ 57,615.40	Payroll Retirement Wthhldg
027451	Advanced Education, Inc.	\$ 625.00	Instruction: Accred. Fees
027452	AmSan LLC	\$ 94.20	Custodial: Supplies
027453	Ashland Auto Parts	\$ 109.56	Transportation: Supplies
027454	Awards Unlimited, Inc.	\$ 111.69	Board of Ed: Retire/25 Yr. Awards
027455	Bennington Equip. Inc.	\$ 71.97	Maintenance: Mower blades
027456	Maris Buller	\$ 225.00	Elem Sped: Respiratory Therapy
027457	Catering Creations	\$ 1,475.00	Board of Ed: Honor Dinner
027458	City Of Ashland	\$ 1,739.50	Custodial: Water
027459	Control Services, Inc.	\$ 180.00	Maintenance: Chiller Repair Elem
027460	Cornhusker International	\$ 307.11	Sped Transp: Repair
027461	DATAVISION LLC	\$ 1,338.75	Instruction: Computer Serv
027462	Earl May Garden Center	\$ 680.00	Maintenance: Mulch
027463	Electronic Sound, Inc.	\$ 568.26	Instr.:Phone System Repair
027464	Esu #2	\$ 1,747.00	Sped: Computer Software
027465	GovConnection Inc.	\$ 734.52	Inst.Tech: Toner Cartridges
027466	Heartland Foundation	\$ 2,641.00	Sped: Student Tuition
027468	Hometown Leasing	\$ 118.00	Administration: Copier Lease
027469	Johnstone Supply	\$ 74.55	Maintenance: Supplies
027470	J. W. Pepper & Son, Inc	\$ 320.38	Vocal Music: Music
027471	Larry's Boiler Service, Inc	\$ 135.00	Maintenance: Water Heater Maint.
027472	Lee Sapp Ford-Mercury	\$ 28,331.00	ARRA IDEA Sped: Vehicle*
027473	Linweld	\$ 387.39	Voc Ag: Gas/Tank Rental
027474	Martin Marietta Agg.	\$ 144.05	Maintenance: Rock
027475	Mead Lumber Co.	\$ 65.43	Maintenance Supplies
027476	MidAmerica	\$ 125.00	Employee Benefit
027477	Midwest Office Auto	\$ 957.19	Instruction: Copier Use
027478	NASCO	\$ 111.73	MS/HS Art: Supplies
027480	Nebraska Scientific	\$ 181.33	Instruction: Supplies
027481	NECO	\$ 202.50	Building Security
027482	Nicholson & Associates	\$ 142.50	Transp: Employee Random Testing
027483	No Frills Supermarkets	\$ 138.36	Supplies/Food
027484	O'Keefe Elevator Co.	\$ 235.19	Custodial: Elev. Maint
027485	Omaha Paper Co Inc	\$ 4,002.00	Instruction: Supplies
027486	One Source, Inc	\$ 23.00	Online Background Checks

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027487	OPPD	\$ 8,333.88	All Areas: Electricity
027488	Perry, Guthery, Haase Gessf	\$ 70.00	Admin: Legal Services
027489	Pitney Bowes Postage	\$ 500.00	All Areas: Postage
027490	Platte Valley Sanitation Inc	\$ 340.00	Waste/Recycling
027491	Quill Corp	\$ 104.95	Gen Business: Supplies
027492	Rural V Systems	\$ 1,485.00	Title IV A: June Jam Registration
027493	Skyline Physical Therapy	\$ 515.25	Physical Therapy
027494	Jenifer Sloboth	\$ 550.00	Pupil Support Choreography Jan
027495	Solution One	\$ 575.44	Instruction: Supplies/Copier Use
027496	Sparkling Klean	\$ 5,045.00	Custodian: Cleaning Service
027497	Specialized Engineering	\$ 1,250.00	Maintenance: Prof. Services
027498	Amanda Stuthman	\$ 3,618.46	Speech Therapy
027499	University of Oregon	\$ 190.00	Title II: DIEBLS
027500	Voyager Fleet Systems	\$ 4,503.38	Transportation: Fuel
027501	Wahoo-Wav-Ashland News	\$ 127.26	Bd of Ed Publishing
027502	Walkers Uniform Rental	\$ 139.00	Uniform Rental
027503	Beverly Wiggs	\$ 1,817.25	Occupational Therapy
027504	Williams Sales & Service	\$ 1,405.60	Qtrly. Bus Inspections
027505	Henry Doorly Zoo	\$ 348.75	Instruction: Zoo Admissions
027506	Lee Sapp Ford-Mercury	\$ 33,163.00	Sped Transportation: Vehicle *
027507	NE Council of School Admin.	\$ 80.00	General Business: NASBO Workshop
027508	Accurate Locksmiths	\$ 432.40	Custodial: Service
027509	AmSan LLC	\$ 1,382.12	Custodial: Supplies
027510	Control Services, Inc.	\$ 180.00	Maintenanace: HS Kitchen AC Repair
027511	Federal Express Corp	\$ 8.79	Instruction: Shipping Cost
027512	PayFlex Systems USA Inc	\$ 296.40	Employee Benefit
027513	Quill Corp	\$ 191.03	Instruction: Supply
027514	Renaissance Learning, Inc.	\$ 458.00	Inst. Tech: Support Renewal
027515	Softchoice	\$ 2,322.00	ARRA IDEA: Software License
027516	Tech Depot	\$ 599.20	ARRA IDEA: Headsets
027517	Gloria Valencia	\$ 140.00	Instruction: Spanish Interpreter
027518	VISA	\$ 124.30	Instr Tech: HS Software
027519	Voss Lighting	\$ 235.08	Custodial Maint: Supplies
027520	Windstream	\$ 1,054.10	All areas: Local Telephone Service
027521	Admin Operations Account	\$ 238.40	Mileage, Supplies, Field Trip

\$ 607,225.05

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**\* denotes conflict of interest**

**Incompletes**

Seminole	Heating Fuel
Ashland Disposal	Elem Waste Removal
Nextel	Cell Phone Use

Authorized by:

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May 3, 2010

**We Could be the Healthiest Nation in One Generation!**

*By Dr. Joann Schaefer, Nebraska's Chief Medical Officer*

We're at a critical juncture in time. Our kids could be the healthiest nation in one generation, but only if we take action now.

Public health has made major strides in our country in the last century—immunizations, safe drinking water, seatbelts, smoking prevention and cessation, and health promotion. In 1900, people lived on average until age 48. Today it's 78. Thanks to public health we've gained 30 years of life that our great grandparents didn't have.

You might think that we're one of the healthiest nations in the world but we're not. Life expectancy in the United States ranks 46th in the world, behind Japan, South Korea and most of Europe.

Unfortunately, the growing rate of obesity among children may mean that kids will live shorter lives than their parents.

Obesity is associated with Type 2 diabetes, heart disease and some types of cancer. All three of these are in Nebraska's top 10 causes of death.

So what will it take to meet the goal of the American Public Health Association—"the healthiest nation in one generation?"

It will take healthy mother/healthy baby check-ups, breastfeeding, clean air, school nutrition programs, safe workplaces, services for the elderly, STD awareness and prevention, and more public health efforts.

Public health ensures safe communities that provide conditions in which health can flourish. Healthy communities may supply jogging trails and bike paths, make farmers markets and grocery stores with healthful foods readily available in all neighborhoods, ban smoking in indoor workplaces, and provide safe playgrounds for children.

A healthier America won't be possible without the support of our communities. And by adopting a healthier lifestyle, we encourage others to do the same. We can teach a new generation that simple actions—like eating healthy, exercising and not smoking—will lead to happier and longer lives. Healthy children become healthy adults.

To learn more about public health, check out <http://www.generationpublichealth.org/>.



## NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES

Greetings,

You might think we're one of the healthiest nations in the world but we're not. Life expectancy in the U.S. ranks 46th in the world, behind Japan, South Korea and most of Europe.

The growing rate of obesity among kids may mean that they'll live shorter lives than their parents. Our nation still has the potential to be the healthiest nation in one generation, but we must take action now. In the column below, Dr. Joann Schaefer, Nebraska's Chief Medical Officer, tells us how. Please consider running it in your upcoming edition or posting it on your website.

Best regards,

Leah

Leah Bucco-White  
Public Information Officer  
Neb. Department of Health and Human Services  
402.471.9356  
[leah.bucco-white@nebraska.gov](mailto:leah.bucco-white@nebraska.gov)



**AnnaLisa Estrela**

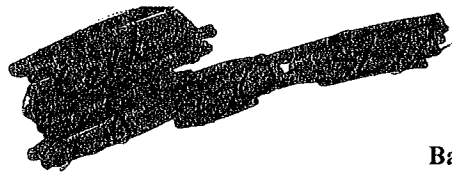
326 Merrick Road

St. Libory NE 68872

(308) 687-6169

ocfan2004@yahoo.com

*Howard*



## Education

University of Nebraska-Lincoln

**Bachelor of Science in Agricultural Education**

Graduation: May 2010

Minor: Animal Science and Diversified Agriculture

Cumulative GPA: 3.34/4.0

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## Experience:

**State 4-H Office- Work Study** March 2009- Dec 2009

University of Nebraska - Lincoln

Write current issues questions in the species area of Swine Quiz Bowl for Premier Animal Science Events

Rewrite last year's swine questions and document sources

Assist summer 4-H camps on campus

Work with Microsoft Excel and Publisher on a weekly basis

Assisted 4-H Youth Development Program manager at Nebraska State Fair with all 4-H Livestock shows

Write Clover Challenge questions as a part of the Life Challenge contest

**Dairy Plant** October 2008-May 2009

University of Nebraska-Lincoln

- Assist with the ice cream making process
- Packaged ten thousand pounds of cheese during the fall semester
- Work with team to build cheese boxes for the holiday season

**Summer Work Study** May 2007 to August 2007

Howard County (St. Paul NE) 4-H office University of Nebraska-Lincoln Extension

- Organized and managed 1000 different Nebguides, paper copies of the electronic resources'
- Enter all data for entry information into management system
- Worked with a team to manage four county fairs, Howard, Sherman, Greeley, and Valley

**Le-Star Dairy** 2000- Present

St. Libory NE

- Currently milking 130-160 head twice a day
- Keep pens clean and freestalls full of sand and free of debris
- Manage registrations for Ayrshire herd
- Organize and perform Dairy Herd Improvement Association herd testing through Tulare California

**Raising Canes** April- October 2008

Lincoln, NE

- Met the needs of hungry customers in front lobby and drive thru
- Kept front lobby and bathrooms clean at all times
- Obtained Food Handlers Permit Level 3

**Northeast Family Center** Fall 2006

Lincoln, NE

- Helped a special needs child with homework two hours a week
- Planned fall activities for the community children, such as a Halloween party
- Assisted with set-up/clean-up for group activities

## Activities

Student Teaching, Spring Semester 2010

Assistant Professor of Practice search committee member, undergraduate representative

Coached Elba FFA chapter for State FFA contests

AG Education: Estrela

**Writing Prompt:** Please write a short 'press release' introducing yourself to the students, staff, and community of Ashland-Greenwood. Keep it simple; one or two paragraphs will suffice.

**Annalisa Estrela was recently hired at Ashland Greenwood to fill the 7-12 Agricultural Education position for the 2010-2011 school years. Ms. Estrela is a graduate of the University of Nebraska Lincoln. She received her bachelor degree in Agricultural Education with two minors; Animal Science and Diversified Agriculture.**

**Annalisa grew up around Saint Libory just north of Grand Island about fifteen minutes, where her parents own and operate a dairy of about 120 cows. She is looking forward to getting to meet everyone in the Ashland and Greenwood communities this summer.**



**Maggie Onwiler**  
440 N 30<sup>th</sup> St., Ashland, NE 68003  
(402) 944-6035  
onwilerpm@windstream.net

*"It was my pleasure to have Maggie Onwiler as a student teacher in our system...she was dependable, responsible, very good with children, had excellent classroom rapport and discipline and got along well with other staff. I would hire her in a minute if we had an opening at our school."*

Allen Brozovsky  
Elementary Principal  
Wilber-Clatonia Public Schools

*"Mrs. Onwiler used many tactile and kinesthetic approaches to learning to help students learn and retain new concepts taught. (She) involved all students in the lesson with music and movement. (Mrs. Onwiler) truly motivated the students to work hard..."*

Gail Schmidt  
1<sup>st</sup> Grade Teacher  
Wilber-Clatonia Public Schools

### ***Professional Profile***

Enjoy getting to know each student on a personal basis while transforming the students' passions into a productive and interactive learning environment. By incorporating each student's strengths into the classroom. Create an environment conducive to allowing each student to succeed in the classroom.

- Hold Bachelor of Arts in Education with an Early Childhood Unified endorsement.
- Dedicated to providing a warm, safe, and inviting learning environment for all students.
- Dedicated to providing experiential learning opportunities individualized to meet the needs of the individual students.

### ***Education, Honors, and Certifications***

#### **Bachelor of Arts in Education**

University of Nebraska-Kearney, Kearney, NE 2008

#### **Key Qualifications**

Certified to teach PreK-3.

Foster student knowledge of self and his or her world through literary activities incorporating text-to-text, text-to-self, and text-to-world experiences.

Develop critical thinking skills by challenging students to draw on previous experiences in the classroom

### ***Employment***

#### **Professional Development in Education**

- **Substitute Teacher, First Grade**, December 2008  
Wilber-Clatonia Elementary School, Wilber, NE  
Contact: Allen Brozovsky (402) 821-2266
  - Reinforce classroom management skills.
  - Develop a progression of lesson plans
  - Maintain positive lines of communication with students, other teachers and administrators.
- **Student Teacher**, August 2008- December 2008  
Wilber-Clatonia Elementary School, Wilber, NE  
Contact: Gail Schmidt (402) 798-7838
  - Integrate technology into the classroom through demonstration and student participation.
  - Construct valid and reliable assessments of student progress.
  - Assist in creating IEP's for qualifying students
- **Literature Practicum Experience**, January 2008- May 2008  
Morton Elementary School, Lexington, NE  
Contact: Nancy Kopf (308) 324-3764
  - Create a safe and inviting atmosphere for students.
  - Facilitate guided reading with small groups.
  - Encourage critical thinking by providing text-to-text, text-to-self, and text-to-world examples.

*"Maggie has done an outstanding job with every challenge she has been asked to do. She is positive, well prepared, and focused on every child's success...uses motivating lessons to capture her student's attention."*

Kris Hillburn  
3<sup>rd</sup> Grade Teacher  
Bryant Elementary School  
Kearney Public Schools

*"Maggie is very organized yet she remains flexible. She has created a very warm and caring atmosphere in her classroom while earning the respect of her students and other professionals. I feel that Maggie is very well prepared to begin her teaching career and I think she will be an outstanding addition to our profession."*

Mary Holt  
Supervisor of Student Teachers  
University of Nebraska-Kearney

- **Math Practicum Experience**, January 2008- May 2008  
Bryant Elementary School, Kearney, NE  
Contact: Kris Hillburn (308) 698-8190
  - Create and implement lesson plans.
  - Facilitate whole and small group lessons that actively involve all students.
  - Create accommodations for qualifying students.

### **Professional Youth-Related Positions**

- **Lead Toddler Teacher**, August 2009-Present  
Educare of Omaha, Omaha, NE  
Contact: Deb Winkleman (402) 502-0352
  - Conduct meetings with parents on a regular basis.
  - Create individualized lesson plans for each child.
  - Nurture a literacy-rich learning environment.
  - Establish positive lines of communication with parents.
  - Coordinate age-appropriate activities to facilitate development.
  - Collaborate with a team of teachers to communicate daily progress.
- **Summer School Age Teacher**, May 2009-July 2009  
Coddington Learning Center, Lincoln, NE  
Contact: Sue Oltman (402) 477-7440
  - Establish positive lines of communication with parents.
  - Coordinate age-appropriate activities to facilitate growth.
  - Implement and maintain daily schedule.
  - Create and implement lesson plans for a variety of ability levels.
- **Behavioral Health Worker**, September 2007-May 2008  
I Believe in Me Ranch, Kearney, NE  
Contact: Brent Smith (308) 236-7145
  - Discuss and model Boys' Town Social Skills.
  - Effectively document resident behaviors and progress.
  - Build relationships and communicate effectively with parents.
  - Work with youths dealing with unstable homes/behavioral needs.
- **Assistant Teacher**, August 2006- March 2007  
Pumpkin Patch Daycare, Kearney, NE  
Contact: Lori Jorgenson (308)237-4220
  - Establish positive lines of communication with parents.
  - Coordinate age-appropriate activities to facilitate growth.
  - Collaborate with a team of teachers to communicate daily progress.

### **Hobbies and Interests**

Enjoy spending time with family, baking, going to baseball games, boating, reading, going on walks.



## Board of Education Meeting: MS/HS Principal's Report, Brad Jacobsen

May 17, 2010

### Activities/Calendar update:

- Ⓜ Graduation completed.
- Ⓜ 6 qualifiers in State Track, which begins Friday morning
- Ⓜ Student's last day is May 26

### Staff Development/Improvement/Training:

- Ⓜ Formal Classroom observations: 1 remaining

### Open positions:

- Ⓜ There will be an AG Education recommendation tonight.
- Ⓜ Randy & I are working on filling the Extra Duty positions

### Other projects in progress:

- Ⓜ We have been working on and discussing Cheer & Dance job descriptions. Randy, Trisha, and myself have spent considerable time reviewing the job description and comparing our system to those of some nearby schools. We have discussed at length possible changes with the sponsors. At this time, we have already made the following changes:
  - Uniforms: Addressed at meeting and in their handbook that at events/when performing, students must wear 'school issued' uniforms. This is consistent with all other athletic activities. As part of the uniform, 'slicky' pants with and AG logo will be purchased, so, for those times where a skirt may not be appropriate (all day wrestling, cold weather, etc), they will have 'school issued' pants to wear.
  - Supervision: There are several options. It is noted that many/most schools do not send cheerleaders to all away events in the winter. They are too numerous to expect the cheerleaders to attend, and, too numerous to staff with supervision. Options are:

- 1. Send cheer and sponsors to 4 regular season away winter events (the same as football)
- 2. Clarify 'away event' supervision. If a sponsor is required, we may need to add a 3<sup>rd</sup> sponsor (and it's not always easy to find 2, even if there are some available now, can we sustain 3 forever?). If sponsor is not required, then, the Administrator on duty will be the supervisor, and, we would be 'versed' in what we needed to address. The coaches will also be made aware of what their role will be in the supervision, which, is basically the transportation piece only.
- 3. Do not send cheerleaders to any away events prior to District play/events.

Ⓜ Weighted GPA/Pros and Cons...first the position statement:

1. we want students to take rigorous courses
2. we want students to take college credit courses that we offer
3. we don't want GPA inflation by giving too much credit for a course if it's not rigorous
4. we don't want GPA to suffer b/c of the more difficult courses
5. we would prefer an REWARD model vs. a punitive model
6. what else???

As a discussion point, what does the board think about using a "Modified Plus ONE" GPA scale, but, put a max cap of 4.0 on the scale (so the A would not be greater than a 4.0).

F=0 pts

D=2.0

D+=2.5

C=3.0

C+=3.5

B=4.0...basically anything 80 or above is a 4.0 on the GPA in a college course.

A=4.0

The Questions/cons:

1. When do we start? Some college courses could have started for current 11<sup>th</sup>...is it fair to change the rules part way through?
2. Are multiple valedictorians a bad thing? All A's is still an accomplishment.
3. Are all college courses equal? Do we count SENCAP/career academy courses the same if they are not here?
4. Do on-line college courses count the same as 'on-site?' How about Distance learning?

**I will be prepared to make a recommendation to the Board with handbook changes at the June meeting, but, would appreciate any feedback you may have tonight.**

## INTERFUND BORROWING RESOLUTION

BE IT RESOLVED by the Board of Education of the Ashland-Greenwood Public Schools that in accordance with Section 003.04C of Title 92, Nebraska Administrative Code, Chapter 2, Section 79-1070 R.R.S. Neb., and other Nebraska laws and regulations, the board may borrow money to the amount of seventy percent of the unexpended balance of total anticipated receipts of the general fund, special building fund, bond fund, or qualified capital purpose undertaking fund for the current school fiscal year and the following school fiscal year; and

BE IT FURTHER RESOLVED that the Board of Education of this school district hereby finds and determines that due to construction timing, the various funding sources, and unforeseen emergencies, there is temporarily insufficient money in this school district's bond fund to meet expenditure requirements of such fund for the current school fiscal year and the following school fiscal year; and

BE IT FURTHER RESOLVED that the Board of Education of this school district hereby finds and determines that it is necessary to borrow money from the school districts special building fund or other permissible funds for the school districts bond fund in order to meet the bond fund expenditure requirements for the Ashland-Greenwood elementary and secondary school building capital construction projects as there is a temporary shortfall in the bond fund for the current school fiscal year and the following school fiscal year; and

BE IT FURTHER RESOLVED that the Board of Education of this school district hereby finds and determines that the school district desires to and shall for not more than two school fiscal years from the date hereof, borrow up to \$ \_\_\_\_\_ Dollars from the special building fund for the bond fund, and that such sum of is less than seventy percent (70%) of the unexpended balance of the school district's total anticipated receipts of the special building fund for the current school fiscal year (2009-10) and the following school fiscal year (2010-11) as defined and required by law.

BE IT FURTHER RESOLVED that such interfund borrowing or loan shall be made without interest, and shall mature and be paid back in not more than two school fiscal years from the date thereof.

BE IT FURTHER RESOLVED that the Superintendent of this School District or the Superintendent's designee is further hereby authorized and directed to take or cause to be taken all action necessary to accomplish this transaction, and to sign, or cause to be signed, and to deliver any and all necessary documents in such regard and to payback the interfund borrowing or loan by maturity in accordance with law and this resolution..

BE IT FURTHER RESOLVED that to the extent necessary or required such actions shall be registered on the books kept by the treasurer of the school district, and money borrowed pursuant to this resolution shall be paid out of funds collected in the bond fund for the current school fiscal year and the following school fiscal year prior to payment of any other warrant or note registered subsequent to this resolution.

THE ABOVE RESOLUTION having been read in its entirety, member \_\_\_\_\_ move for its passage and adoption, member \_\_\_\_\_ seconded same. After discussion and a roll call vote, the following members voted in favor of passage and adoption of the above resolution: \_\_\_\_\_

\_\_\_\_\_.

The following members voted against same: \_\_\_\_\_

\_\_\_\_\_.

The following members were absent or not voting: \_\_\_\_\_

\_\_\_\_\_.

THE ABOVE RESOLUTION, having been consented to by more than a majority of the members of the Board of Education of this school district at a duly called meeting of the Board of Education held in full compliance with the Public Meetings Law, was declared as passed and adopted by the President.

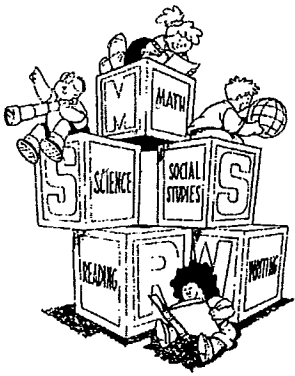
DATED this \_\_\_ day of \_\_\_\_\_, 2010.

SAUNDERS COUNTY SCHOOL  
DISTRICT 78-0001, A/K/A, ASHLAND-  
GREENWOOD PUBLIC SCHOOLS

By: \_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary



# NEBRASKA DEPARTMENT OF EDUCATION

Douglas D. Christensen, Commissioner  
Polly Feis, Deputy Commissioner

301 Centennial Mall South ■ P.O. Box 94987 ■ Lincoln, Nebraska 68509-4987  
Telephone (Voice/TDD): 402-471-5059 ■ Fax: 402-471-0117  
www.nde.state.ne.us

September 17, 2003

Tim Kemper, Director of Finance  
Lincoln Public Schools  
Office of Business Affairs  
5901 O Street  
Lincoln, NE 68510

Dear Tim:

Oops! I know that I told you that a response to your letter would be coming as soon as possible. Well after more than a month, I am responding to your letter about inter-fund borrowing and the proposed (or it may already be adopted) resolution by the board of education.

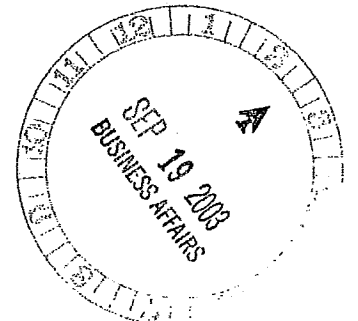
In my opinion, I think it is fully in the board's authority to authorize the inter-fund borrowing and that it also has the authority to authorize the borrowing throughout the year. The authorization for inter-fund loans is found in section 003.04C of Rule 2. In Rule 2, it states: "...These funds may also be used to make to loans to each other." The funds listed are the General Fund, Special Building Fund, Bond Fund, and the Hazardous Material Abatement / Handicapped Accessibility Fund (which now is included in the Qualified Capital Purpose Undertaking Fund).

State Statute (§79-1070) gives school districts the authority to borrow money. In §79-1071(3) authority for loan agreements is authorized. One could consider the proposed resolution the same as a loan agreement that covers the entire year.

I hope this helps. As always, you may wish to get a legal opinion on this issue, but in our opinion this is an acceptable practice. If you have additional questions or need more information, let me know.

Sincerely,

Russ Inbody, Administrator  
School Finance & Organization Services



### State Board of Education

Stephen A. Scherr President District 5 P.O. Box 2004 Hastings, NE 68902	Fred Meyer Vice President District 6 1580 Highway 281 St. Paul, NE 68873	Kimberly J. Peterson District 1 1521 SW 14th Street Lincoln, NE 68522	Ann Mactler District 2 3811 North Post Road Omaha, NE 68112	Bev Peterson District 3 108 South Park Avenue Oakland, NE 68045	Rachel Bone District 4 7346 South 76th Avenue LaVista, NE 68128	Kandy Imes District 7 1850 20th Street Gering, NE 69341	Joe Higgins District 8 5067 South 107th Street Omaha, NE 68127
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