

**SPECIAL MEETING OF THE BOARD OF EDUCATION  
Monday, June 13, 2011 - 4:30 PM  
Administrative Board Room  
777 South 15th Street  
Marion, Iowa**

**AGENDA**

**The mission of the Marion Independent School District is to prepare all students with the skills required to enter future adult roles and become effective citizens, productive workers, informed consumers, and responsible family members.**

**Call To Order**

**Attendance  
ROLL CALL**

**-----Consent Agenda**

This item approves action on all of the items listed below. No further discussion or action will be considered on these items, unless the item is removed from the consent agenda. Individual board members may request that items be removed from the consent agenda. Items removed from the consent agenda will be dealt with as they appear later in the agenda.

- \* Item 250 – July Board Meeting Date
- \* Item 350 – IASB Membership
- \* Item 355 – Student Teaching Agreement – University of Wisconsin Platteville
- \* Item 360 – Athletic Training Services
- \* Item 370 – Open Enrollment
- \* Item 410 – Contract Resignations Certified and Classified
- \* Item 411 – Contract Modifications
- \* Item 412 – Contract Termination
- \* Item 413 – Appointments Certified and Classified
- \* Item 510 – SEMS Contract

**ACTION  
ROLL CALL VOTE**

**-----SERIES 100: DELEGATIONS - PETITIONS - COMMUNICATIONS**

**SERIES 100 – INFORMATION ITEMS**

These items are presented to keep Board members informed. Any Board member should feel free to ask questions on any of these items.

**Item 101 – Public Comment**

This is a time set aside for the Board to receive comment from the public. Individuals are asked to limit their comments to 5 minutes. As a matter of practice and procedure, the Board will not debate issues at the board meeting, but will get back to the interested parties for additional information and dialogue.

**Item 105 – Board Reports**

Board members will share information they have acquired through readings, meetings or training sessions.

**Item 110 – Staff Presentation**

Chad Zrudsky will provide information on the program he is coordinating, “Hot Fun in the Summertime.” It is for students in grades 4-9.

**-----SERIES 200: OFFICERS - PRESIDENT - SECRETARY -  
TREASURER**

**SERIES 200 – ACTION ITEMS**

**SERIES 200 – DISCUSSION ITEMS**

**SERIES 200 CONSENT AGENDA ITEMS**

\* **Item 250 - July Board Meeting Date Change**

Administration recommends approval of a change in the July Board meeting date from July 25 to July 18 (one week earlier). Superintendent Pinion will be attending the Ed Summit in Des Moines on July 25 & 26.

**SERIES 200 INFORMATION ITEMS**

These items are presented to keep Board members informed. Any Board member should feel free to ask questions on any of these items.

**Item 275 – IASB Legislative Action Priorities**

Possible 2011 IASB Legislative Action Priorities & Resolutions are provided.

**EXHIBIT 275.1-5**

-----**SERIES 300: SUPERINTENDENT – SARAH E. PINION**

**SERIES 300 ACTION ITEMS**

**Item 305 – Second Reading Student Handbooks**

Administration recommends approval of the 2011/2012 Student Handbooks for FMI & MHSAP as presented at the Board meeting with some corrections since the first reading. **ACTION**

**Item 310 – First Reading Student Handbooks**

Administration recommends approval of the Student handbooks as presented at the Board meeting for Emerson, Starry, VMS and MHS. **ACTION**

**SERIES 300 DISCUSSION ITEMS**

**Item 301 – Ceremony for Demo of VMS**

Does the Board want some type of ceremony for the demolition process? Timing according to Miron would need to be during the week of June 20 or 27 and they are willing to work with us on the removal of some bricks with the help of chisels and hammers after some preparation has been done.

**SERIES 300 CONSENT AGENDA ITEMS**

\* **Item 350 - IASB Membership**

Administration recommends approval of the membership at a cost of \$6,141. Last year our dividend from being in the EMC pooled insurance group was \$18,939.72.

\* **Item 355 - Student Teaching Agreement**

Administration recommends approval of the agreement with University of Wisconsin Platteville to provide student teaching experience.

\* **Item 360 - Athletic Training Services**

Administration recommends approval of the agreement to continue to utilize Mercy staff & facilities for Athletic Training Services at the current rate of \$9,000 per year.

**\* Item 370 – Open Enrollment**

The following requests for open enrollment have been received and are presented for Board action. Administration recommends these requests be approved.

**2011-2012**

**In to Marion Independent School District**

<b><u>Name</u></b>	<b><u>Grade</u></b>	<b><u>Building</u></b>	<b><u>Resident District</u></b>
Booms, A.	K	MHSAP	Linn Mar
Eilers, A.	K	MHSAP	Linn Mar
Jeffries, A.	4	FMI	Cedar Rapids
Mills, D.	K	MHSAP	Linn Mar
Robberts, J.	1	Linn Mar	Linn Mar
Vozenilek, F.	K	MHSAP	Cedar Rapids
Weber, B.	K	MHSAP	North Cedar

**Out from Marion Independent School District**

**2011-2012**

<b><u>Name</u></b>	<b><u>Grade</u></b>	<b><u>Receiving District</u></b>
Crawford, A.	4	Cedar Rapids
Ellis, N.	K	Cedar Rapids

**SERIES 300 INFORMATION ITEMS**

These items are presented to keep Board members informed. Any Board member should feel free to ask questions on any of these items.

**Item 391 - Board Calendar**

June 27 Regular Meeting - 7:00 PM  
July 18 or 25 Regular Meeting - 7:00 PM

**Item 392 – IASB District Meetings**

**June 2011 Regional locations, 6-8:15 p.m.**

A small registration fee of \$13 will be charged. If interested contact Michelle Myers to get registered. District 6: June 28 – North Scott CSD, High School Library, 200 S. 1st, Eldridge, IA.

-----**SERIES 400: PERSONNEL SERVICE DIVISION**

**SERIES 400 ACTION ITEMS**

**SERIES 400 DISCUSSION ITEMS**

**SERIES 400 CONSENT AGENDA ITEMS**

\* **Item 410 – Resignations – Certified and Classified**

<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Effective Date</u></b>
Bries, Randy	Special Ed Assoc	June 2011
Dabroski, Jason	MS XCcountry	June 2011
Elliott, Molly	Associate/VMS	June 2011 (no resignation letter)
Fish, Steve	Asst. Girls BBall	June 2011
Fitzgerald, Kyle	Sp Ed Teacher	June 2011
Hilzendager, Angela	Crossing Guard	June 2011
Larson, Dianna	7 <sup>th</sup> Gr. Asst VBall	June 2011
Lawson, Louanne	Student Service Support	June 2011
Metzger, Sandra	MHSAP Teacher	June 2011
Quinn, Vivian	Prom Sponsor	June 2011

\* **Item 411 – Contract Modifications – Certified**

<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Salary</u></b>	<b><u>Effective Date</u></b>
Fountain, Jeff	Band VMS	.75 to 1 \$34,461	August 2011

\* **Item 412 – Contract Terminations – Classified**

<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Effective Date</u></b>
Brown, Jennifer	Food Service/FMI	June 2011

\* **Item 413 - Contract Appointments - Certified and Classified**

<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Salary</u></b>	<b><u>Effective Date</u></b>
Bran, Jacob	Student Assistant	\$7.25/Hr	August 2011
Dabroski, Jason	HS Asst XCountry	\$2,100	August 2011
Dargy, Hanna	Student Assistant	\$7.25/Hr	August 2011
Lehner, Mary	MHSAP Teacher	\$21.14/Hr	August 2011
O'Donnell, Pat	Asst. Girls Varsity BBall	\$3,356	August 2011

**SERIES 400 INFORMATION ITEMS**

These items are presented to keep Board members informed. Any Board member should feel free to ask questions on any of these items.

**-----SERIES 500 – BUSINESS SERVICES DIVISION – BRIAN BARTZ**

**SERIES 500 – ACTION ITEMS**

**SERIES 500 – DISCUSSION ITEMS**

**Item 502 – First Reading Board Policy 701.4 – Fund Balance Reporting**

Administration recommends approval of the first reading of Board Policy 701.4 - Fund Balance Reporting.

**ACTION**  
**Exhibit 502.1-3**

**Item 503 – Proposal For Geothermal Well Field Redesign Work VMS**

Administration recommends approving the proposal for geothermal well field redesign work at Vernon Middle School.

**ACTION**  
**Exhibit 503.1**

**SERIES 500 – CONSENT AGENDA ITEMS**

**\* Item 510 – SEMS Contract**

Administration recommends approval of the agreement between Grant Wood AEA and the District for the management of a Substitute Employee Management System (SEMS) for the 2011-2012 School Year.

**Exhibit 510.1**

**SERIES 500 INFORMATION ITEMS**

These items are presented to keep Board members informed. Board members should feel free to ask questions on any of these items.

-----SERIES 600: OTHER BUSINESS

-----ADJOURNMENT



<b>STUDENT ACHIEVEMENT AND STUDENT EQUITY:</b> The Iowa Association of School Boards:	<b>Legislative Action 2011 Session:</b>
1. Supports preserving the integrity of the statewide penny sales tax for school infrastructure, including the tax equity provisions of buying down the highest additional levy rates to the state average.	This section will be updated after the close of the 2011 legislative session. Please check the our Web site at <a href="http://www.ia-sb.org">www.ia-sb.org</a> for updates to this document.
2. Supports full state funding to implement the Iowa Professional Development Model. The school district is the appropriate authority to determine the amount and content of, and require participation in, professional development to improve instruction focused on the district's student learning goals.	
3. Supports continued progress in the development of rigorous content standards and benchmarks, consistent with, the Common Core Standards (CCS) focused on improving student achievement, including the following state actions: <ul style="list-style-type: none"> <li>• Provide technical assistance to help districts fully implement the CCS.</li> <li>• Develop or obtain high-quality summative and formative assessments, aligned to the skills students should know and be able to do to succeed in the 21st century. IASB supports assessment systems that measure student growth for all students, also known as value-added growth or gain, to improve student outcomes by driving professional development, teacher and administrator evaluation, and school improvement decisions.</li> <li>• Support research-based professional development that provides educators with the training, support and time to work together so that they can successfully teach a rigorous curriculum to all students.</li> <li>• Include and fund all the components of successful standards systems: assessments aligned to high expectations, improved and aligned instruction and quality professional development.</li> </ul> <b>2011 IASB Priority</b>	
4. Supports adequate and on-time funding for English-language learner (ELL) students until the students reach proficiency.	
5. Supports a funding mechanism for school districts' transportation costs that does not directly or indirectly impact funding for the educational program.	
6. Supports funding to ensure all 3- and 4- year- olds have access to a high quality public school preschool program, and allow 4- year olds to be included in the enrollment count, if those programs can demonstrate meeting the collaboration and quality standards requirements of the state voluntary preschool program. IASB supports local district spending authority in the event of a future state spending reduction. <b>2011 IASB Priority</b>	
7. Supports continuation of sufficient incentives and assistance to encourage sharing, reorganization or regional high schools to expand academic learning opportunities for students and to improve student achievement. IASB supports expansion of sharing incentives to include special education, curriculum and other critical administrative positions. The incentives must be available to districts regardless of geographic proximity to each other.	
8. Supports legislation that increases the at-risk student weighting and includes drop-out prevention in the foundation formula.	
9. Supports increasing the regular program state cost per pupil for all districts to the statutory maximum district cost per pupil.	



<b>FINANCE:</b> The Iowa Association of School Boards:	<b>Legislative Action                      2011 Session:</b>
10. Supports setting allowable growth at a rate that encourages continuous school improvement and reflects actual cost increases experienced by school districts and AEAs. Our priority is to increase and maintain the state cost per pupil and the spending authority associated with it to build a strong base for future education resources with full state funding of the state's share of the cost per pupil. <b>2011 IASB Priority</b>	
11. Supports a school foundation formula that adequately and timely funds changes in demographics, including declining and increasing enrollment challenges.	
12. Supports school district spending authority for any shortfall in state funding of the instructional support levy.	
13. Supports full funding of public schools before additional financial support of non-public schools.	
14. Supports the utilization of Home School Supplemental weighting funds to cover the full expenses of the Home School Assistance Program, including necessary expenditures for administrative costs such as secretarial work on timesheets, benefits, correspondence with parents and enrollment records.	
15. Supports an amendment to the <i>Iowa Code</i> to ensure that any school, including Regents Institutions that receives a portion of its funding through the foundation formula, is subject to the same governance and educational standards as public school districts.	
16. Supports the use of the management levy for fees required to be paid by law including inspection and publication fees; and for legal and auditing fees.	
17. Supports greater flexibility in allowing school districts to charge fees for non-curricular related costs.	

<b>LOCAL CONTROL:</b> The Iowa Association of School Boards:	<b>Legislative Action                      2011 Session:</b>
18. Supports legislation that provides flexibility for school districts to meet changing needs, become more efficient, protect natural resources and save public funds.	
19. Supports incentives for school districts to offer extended days and/or innovative calendars. School districts receiving these incentives should evaluate such initiatives to determine the impact on student learning.	
20. Supports the repeal of the legislated school start date and restoration of local school district authority to determine when it is in the best interest of students to start school.	
21. Supports the use of physical plant and equipment levy (PPEL) funds for the purchase of computer software, payment of software licensing fees and maintenance and repair of equipment or infrastructure that can be purchased or financed with PPEL funds.	



<b>TAXES:</b> The Iowa Association of School Boards:	<b>Legislative Action                      2011 Session:</b>
22. Supports legislation allowing school bond issues to be passed by a simple majority vote and to permit the local school board to levy a combination of property taxes and income surtaxes to pay the indebtedness.	
23. Supports sufficient state revenues to adequately fund public education as Iowa's number one priority. IASB opposes erosion of the existing tax base. IASB supports a full accounting every two years by state government of the costs of all exemptions, credits or deductions for the income tax, sales tax or property tax.	
24. Supports tax increment financing (TIF) limitation, reform and regulation. Reforms should increase accountability and transparency for local government entities utilizing TIF. School districts should have the ability to implement TIF for certain types of facility expenditures and must be an equal partner with cities when implementing new TIFs. In addition, we oppose residential TIFs unless the impacted school district(s) approve.	
25. Opposes a constitutional amendment or statewide voter referendum that would limit taxes, spending or local control impacting education.	

<b>PERSONNEL:</b> The Iowa Association of School Boards:	<b>Legislative Action                      2011 Session:</b>
26. Supports giving school districts and AEAs the option to reduce staff to respond to reductions in funding or to comply with an arbitrator's award. Districts and AEAs should not be required to use the teacher contract termination procedures in <i>Iowa Code</i> section 279.13 for such staff reductions.	
27. Supports reinstatement of state funds to allow school districts and AEAs the ability to offer long-term, differential pay, or other incentives, to fill shortage area positions.	
28. Opposes changes to labor and employment laws unless they: <ul style="list-style-type: none"> <li>• Advance excellence and equity in public education with the outcome of improved student achievement for all.</li> <li>• Are based in sound research and proven best practices with a demonstrated positive impact on improving student achievement.</li> <li>• Promote accountability by all for improved student outcomes.</li> <li>• Include adequate resources provided by the state without a shift from other education resources or significant burden on property taxpayers.</li> <li>• Include a regular evaluation of the impact of changes on student achievement.</li> <li>• Balance the rights of the employees with the rights of management with scales tipped in favor of student achievement and student safety.</li> <li>• Include a requirement that arbitrators demonstrate understanding of Iowa education funding and educational improvement.</li> <li>• Provide management with the flexibility to pay market competitive wages for shortage area positions, especially in the areas required to meet graduation and Common Core Standards mandates.</li> <li>• Preserve the constitutionally protected due process rights of school boards.</li> </ul>	
29. Require arbitrators to first consider local conditions and ability to pay; once the arbitrator determines the district has the ability to pay, the arbitrator should determine comparability.	



<b>UNFUNDED MANDATES:</b> The Iowa Association of School Boards:	<b>Legislative Action 2011 Session:</b>
30. Supports predictable and timely state funding to serve students receiving special education services at a level that reflects the actual cost, including educational programming and health care costs.	
31. Supports the federal commitment to fund 40 percent of the cost of educating students receiving special education services, and requests that the federal government fulfill that commitment by increasing funding a minimum of 8 percent per year until the 40 percent figure is achieved.	
32. Opposes unfunded mandates.	

<b>AREA EDUCATION AGENCIES:</b> Acknowledges the AEAs legislative platform, including:	<b>Legislative Action 2011 Session:</b>
<ul style="list-style-type: none"> <li>• Supports additional resources to AEAs and school districts for curriculum development, student assessment analysis, in-service training, professional development and technology assistance.</li> <li>• Supports legislation allowing students in accredited nonpublic schools to be counted for special education services, allowing them full access to services.</li> <li>• Supports continued restoration of cuts made during the 2004 legislative session.</li> <li>• Supports creation of a separate funding mechanism for the operation and maintenance of AEA facilities.</li> <li>• Supports an increase in funding for early childhood efforts.</li> </ul>	

<b>COMMUNITY COLLEGES:</b> Acknowledges the community college legislative platform, including:	<b>Legislative Action 2011 Session:</b>
<ul style="list-style-type: none"> <li>▪ Funding state general aid \$202.6 million, and no less than \$167.2 million, which reflects calculations under the formula adopted by the State Board of Education.</li> <li>• A long-term commitment of state and local assistance for skilled worker training through the Workforce Training and Economic Development Funds, and other funding streams available to maintain and build capacity for skilled worker training.</li> <li>• A state commitment and appropriation to Iowa Adult Literacy Programs to support Iowa's illiterate adults, including dislocated workers without a high school diploma/GED.</li> <li>• The 15 Community College Boards' local governance flexibility to access local tax support in its discretion to meet the needs of workforce training and their local</li> </ul>	

<b>URBAN EDUCATION NETWORK</b> Acknowledges the Urban Education Network (UEN) legislative platform, including:	<b>Legislative Action 2011 Session</b>
<p><b>Think today about tomorrow</b> by initiating a thorough examination of the Foundation Formula to evaluate how Iowa school finance policy drives improved student success in the workplace and in life. With widening expenditure and achievement gaps in Iowa, this must be a serious undertaking and not just the once-every-five-year, cursory look at the formula mandated in the <i>Iowa Code</i>. Such an examination should consider student needs and whether the formula funds those needs appropriately. The examination should;</p> <ul style="list-style-type: none"> <li>▪ Evaluate the needs associated with Iowa's "at risk" students, including resources required to meet their needs from both an adequacy and equity perspective.</li> </ul>	

- Consider the relative tax capacity of school districts and the corresponding impact on a school district's ability to provide an excellent and equitable education.
- Address the remaining inequities in the foundation formula and other levies including physical plant and equipment levy, debt levy, instructional support levy, management levy, and cash reserve levy, and address the ability of Iowa's AEAs to adequately fund facilities maintenance and repair.

#### **Adequate Funding of Preschool Programs**

Provide funding to ensure all four year olds have access to a high quality preschool program by including preschool students in the enrollment count.

#### **Expand Flexibility and Authority for School Districts**

Public school boards and administrators need greater decision-making authority. Initial steps include requiring the DE to interpret local control broadly. The UEN supports Home Rule for school districts. Until that is accomplished, the DE should apply the directives of Dillon's rule only in very extreme cases.

Repeal the provisions of SF 2033 that are no longer relevant since Iowa was not selected to participate in the Federal Race to the Top grants to avoid any unintended consequences of limiting the ability of school boards and superintendents to implement necessary and effective strategies to "turn around" low performing schools.

#### **Allowable Growth**

Set and fully fund the allowable growth rate for FY 2012 at 4 percent to assure that Iowa's current and future public school students are able to reach their highest aspirations and that Iowa's expectations for our future are being met. School districts require adequate allowable growth to pay for the following:

- IPERS scaled up increases in employer contribution (uses the first 1% allowable growth for FY 2012 built-in increase)
- Increased costs of utilities, transportation, special education IEPs and insurance
- Step and lane change increases existing in collective bargaining agreements.
- Implementation of the Iowa Core Curriculum and the Common Core Standards as well as federal requirements regarding schools in need of assistance (SINA), districts in need of assistance (DINA) and schools identified as persistently low achieving schools (PLAS)

#### **Unfunded Mandates**

All legislation requiring local districts to provide additional programs and/or services must include sustainable and sufficient state funding to cover the cost of implementing the mandate. The Iowa Code should prohibit the unfunded mandate escape clause employed by former legislatures that the provision of state foundation aid is to be considered funding for new mandates.

GOVERNMENTAL ACCOUNTING PRACTICES AND REGULATIONS

School district accounting practices will follow state and federal laws and regulations, generally accepted accounting principles (GAAP) and the uniform financial accounting system provided by the Iowa Department of Education. As advised by the school district's auditor, determination of liabilities and assets, prioritization of expenditures of governmental funds and provisions for accounting disclosures shall be made in accordance with governmental accounting standards.

In Governmental Accounting Standards Board (GASB) Statement No. 54, the board identifies the order of spending unrestricted resources applying the highest level of classification of fund balance - restricted, committed, assigned, and unassigned - while honoring constraints on the specific purposes for which amounts in those fund balances can be spent. A formal board action is required to establish, modify and or rescind a committed fund balance. The resolution will state the exact dollar amount. In the event, the board chooses to make changes or rescind the committed fund balance, formal board action is required.

The Board authorizes the Board Secretary to assign amounts to a specific purpose in compliance with GASB 54. An 'assigned fund balance' should also be reported in the order of spending unrestricted resources, but is not restricted or committed.

It is the responsibility of the superintendent to develop administrative regulations implementing this policy. It is also the responsibility of the superintendent to make recommendations to the board regarding fund balance designations.

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A (2011).

Cross Reference: 701.3 Financial Records  
703 Budget  
704 Revenue

Approved \_\_\_\_\_

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_



# Policy Primer

IASB A Guide to Current Policy Issues

## Government Accounting Practices and Regulations GASB Statement No. 54

### Fund Balance Reporting and Governmental Fund Type Definitions

#### Introduction

The Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, was issued to improve financial reporting by establishing fund balance classifications that are easier to understand and apply. Fund balance refers to the difference between assets and liabilities in the governmental funds balance sheet. In essence, it establishes a hierarchy that is based on “the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.”

All government bodies must comply with the GASB standards. This *Policy Primer* includes a new, optional policy boards may consider. If the board chooses not to adopt a policy addressing the order of spending the default approach will be used, which is to reduce committed – then assigned – then unassigned fund balances. If boards choose to adopt GASB 54 policy, the new policy should be adopted by completion of the FY 2011 audit.

Historically, the fund balance for governmental funds has used two main categorizations – reserved and unreserved. Unreserved fund balance could also be further sub-classified as “designated” or “undesignated.” All of these classifications focused on fund balance from the perspective of its availability for appropriation. In other words, fund balance classifications represented the appropriable or non-appropriable nature of the fund’s financial equity.

Under GASB Statement No. 54, the classifications of governmental fund balance will now be from the perspective of the underlying resources within fund balance. Simply put, these new components of fund balance will identify constraints on how resources can be spent and the sources of those constraints. The new components of fund balance will be nonspendable, restricted, committed, assigned and unassigned. Each of these components has very specific definitions and there is little, if any, direct link between the “old” components of fund balance and the new ones. Further described following:

- Nonspendable fund balance – The nonspendable fund balance classification includes amounts that cannot be spent because they are either; (a) not in spendable form or; (b) legally or contractually required to be maintained intact. This includes items not expected to be converted to cash, including inventories and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund.

- Restricted fund balance – The restricted fund balance classification should be reported when constraints placed on the use of resources are either; (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or; (b) imposed by law through constitutional provisions or enabling legislation. This includes “categorical balances.”
- Committed Fund Balance – The committed fund balance classification reflects specific purposes pursuant to constraints imposed by formal action of the district’s highest level of decision-making authority (generally the governing board). Also, such constraints can only be removed or changed by the same form of formal action.
- Assigned Fund Balance – The assigned fund balance classification reflects amounts that are constrained by the government’s intent to be used for specific purposes but meet neither the restricted nor committed forms of constraint. Also the assigned fund balance classification is the residual classification for the special revenue, debt service, capital projects and/or permanent funds (unless that amount is negative, which requires presentation as unassigned fund balance).
- Unassigned Fund Balance – The unassigned fund balance classification is the residual classification for the general fund only. It is also where negative residual amounts for all other governmental funds will be reported.

The board’s primary role in adopting this policy is to identify the order of spending unrestricted resources and to authorize the board as the decision making authority with regard to committing balances. This policy should reflect how the committed balance is established, modified or rescinded. It is recommended that the board take action to establish, modify or rescind an amount to the fund balance classification named Committed Fund Balance.

Additionally, the policy could include the board authorization of the official or body who may assign amounts to a specific purpose.

If the board chooses not to adopt a policy addressing the order of spending, the default approach will be used which is to reduce committed, then assigned, then unassigned fund balances.

Governments are required to implement GASB 54 for fiscal years first ending June 30, 2011. Fund balance reclassifications should be applied retroactively by restating fund balance for all periods presented in the financial statements.

*A special thank you to Sue Battani with the Iowa State Auditor’s office and Janice Evans with the Department of Education for assistance with this guidance.*

***Note: This publication is designed to provide accurate and authoritative information in regard to the subject matter covered. It is furnished with the understanding that the Association is not engaged in rendering legal or other professional services. If legal advice or other expert assistance is required, the services of a competent professional should be sought.***

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**CHECK IT OUT:** Whether you are revising or developing a new board policy, review your collective bargaining agreement, consider the traditions and beliefs of your school district, and contact your school attorney before adopting it.



June 8, 2011

Mr. Brian Bartz, Director of Financial Services  
Marion Independent School District, Marion, Iowa 52302

Daniel J. Thies, AIA

Steven K. Knierim, AIA

RE: Geothermal Well Field Redesign Work  
Marion Independent School District – Vernon Middle School  
Proposal for Additional Design Services

Bradd A. Brown, AIA

Terry L. Gebard, AIA

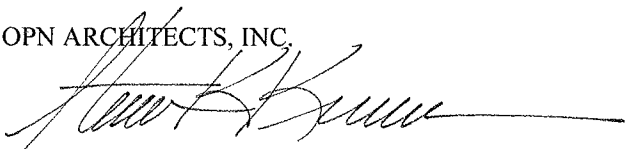
MR. BARTZ: Please consider this our letter of Proposal for Additional Design Services for work related to plan revisions requested for the redesign of the geothermal well field at the Vernon Middle School Project. This proposal is in response to recent discussions with the Iowa Department of Natural Resources for redesign from a closed loop well field to a series of pump and re-inject wells for the mechanical system.

David J. Sorg, AIA

The additional work incurred by the design team will include mechanical revisions. Fees reflect our estimate of labor hours required to provide these changes in the most time effective manner.

Design Engineers	\$12,500	Mechanical
Terracon Engineering	<u>\$35,000</u>	Geo-Technical Services
<b>Total</b>	<b>\$47,500</b>	

We are pleased to be involved with this exciting project and look forward to the approval of this amendment. If this proposal is acceptable, please provide an authorized signature in the space provided, and return one copy for our files. Please call with any questions you may have.

OPN ARCHITECTS, INC.  
  
Steven K. Knierim, AIA  
Principal

Proposal for Additional Design Services, OPN Architects, Inc., dated June 8, 2011.

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Authorized/Approved Signature	Date
Marion Independent School District	

*Please return One Copy with signature to OPN Architects, Inc.*

Cedar Rapids  
200 Fifth Ave. SE, Ste. 201  
Cedar Rapids, IA 52401  
Phone (319) 363 6018  
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100 Court Ave., Ste. 100  
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[www.opnarchitects.com](http://www.opnarchitects.com)





**GRANT WOOD**  
**AREA EDUCATION AGENCY**

4401 Sixth Street SW  
Cedar Rapids, IA 52404-4499  
(319) 399-6700  
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FAX (319) 399-6457  
TDD (319) 399-6766  
www.aea10.k12.ia.us

**Agreement to Operate the Substitute Employee Management System**  
**Between**  
**Grant Wood Area Education Agency**  
**and**  
**Marion Independent School District**  
**(2011-2012)**

This Agreement is entered into by and between Marion Independent School District, hereinafter referred to as the "District" and the Grant Wood Area Education Agency, hereinafter referred to as "GWAEA".

This purpose of this Agreement is to support the efforts of the District by managing a Substitute Employee Management System. Services to be provided under this agreement shall begin on July 1, 2011 and terminate on June 30, 2012.

GWAEA agrees to:

1. Select (or hire) and supervise the AEA Employee to provide services under the Agreement.
2. Assume all obligations pursuant to administering and supervising the existing terms and conditions of employment between GWAEA and AEA Employee.
3. Provide office space, email, voice mail, Internet access and other necessary support for AEA Employee during the term of this Agreement.
4. To acknowledge the rights of District to assign and otherwise direct the work of AEA Employee in activities which support the Substitute Employee Management System.

GWAEA and District agree:

1. AEA Employee is at all times an employee of GWAEA subject to GWAEA's negotiated Master Agreement, operating procedures and policies.
2. AEA Employee will report to the designated GWAEA management staff member.

The District agrees to:

1. Reimburse GWAEA an annual management fee to house and support the management of the system in the amount of \$6,444.00. The billing amount is prorated for each participating district based on the number of District employees enrolled in the system. The 2011-2012 total annual management fee for the Substitute Employee Management System is \$125,852.00.
2. Reimburse GWAEA for the billed services within 30 days of receiving the invoice.
3. Assign and otherwise direct the work of the AEA Employee in activities which support the Substitute Employee Management System.
4. Provide input to the appropriate AEA supervisor regarding the AEA Employee. All discipline and/or termination decisions, however, shall be made by GWAEA.

Grant Wood Area Education Agency

Marion Independent School District

*Jane C. Green 5-11-11*

Board President

Date

Board President

Date