



# **Waverly Community Schools**

## **Regular Meeting**

**Monday, August 8, 2011 7:30 PM**

# Agenda of Regular Meeting

## The Board of Education Waverly Community Schools

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A Regular meeting of the Board of Education of Waverly Community Schools will be held August 8, 2011, beginning at 7:30 PM in the Board Room, 515 Snow Road, Lansing, MI.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- I. Call to Order and Pledge to the Flag - President John Broughton
- II. Special Presentations
  - A. Oath of Office - Angela Witwer
- III. Correspondence - Secretary- Britt Slocum
- IV. Public Comment
- V. Student Representative Report
- VI. Board Member Comment
- VII. Adoption of Meeting Agenda
- VIII. \*\*\*Approval of Minutes 4
- IX. Presentation of Reports
  - A. Facility/Policy
    - 1. Recommendation to approve Report #11-13, Policy - Second Reading 15
    - 2. Recommendation to approve Report #11-14, GASB 54 - Fund Balance Compliance Resolution 19
    - 3. For Discussion - Policy (First Reading) 22
  - B. Finance & Personnel
    - 1. \*\*\*Recommendation to approve Report #11-15, Financial Recommendation 23
    - 2. Recommendation to approve Report #11-16, Personnel Recommendations 26
  - C. Other
    - 1. Recommendation to approve Report #11-17, Calendar Days fo 2011-12 27
- X. Superintendent's Report
- XI. Public Comment
- XII. Other Board Business
- XIII. Adjournment

XIV. \*\*\*Consent Agenda

**WAVERLY COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
ORGANIZATIONAL MEETING  
July 11, 2011**

***Opening of Meeting***

The organizational meeting of the Waverly Community Schools Board of Education was called to order by President John Broughton at 6:09 p.m. in the Board Room of the Administrative Center, 515 Snow Road, Lansing, Michigan.

***Members Present:***

Mr. John Broughton, President  
Mr. Calvin Jones, Vice President  
Mrs. Fonda Brewer-Williams, Secretary  
Mrs. Kim Smith, Treasurer  
Mr. Britt Slocum, Vice Secretary-Treasurer  
Mrs. Mary Ann Martin, Trustee  
Mrs. Edith Suttles, Trustee

***Staff Present:***

Dr. Debra L. Jones, Superintendent  
Ms. Rebecca Pease  
William Davis

***Others Present:***

Carolyn Henderson  
Mary Jo White

***Pledge***

Member Martin led the Pledge of Allegiance.

***Board Pledge***

The Board recited the Board Member Pledge.

***Correspondence***

None

***Public Comment***

None

***Board Member Comment***

Member Martin thanked Member Brewer-Williams for her dedication and commitment to Waverly, stating she will be missed.

***Adoption of Agenda***

A motion was presented by Member Jones and supported by Member Martin. MOTION: The Board of Education adopt the meeting agenda as presented.

Motion carried. VOTE: AYES – 7; NAYS – 0.

***\*\*\*Approval of Minutes***

The minutes of the special meeting of June 13, 2011 and the regular meeting of June 13, 2011 were approved as presented.

***Designation of Date, Time, and Location of Board Meetings – Report #11-01 – For Action***

A motion was presented by Member Slocum and supported by Member Martin. MOTION: The Board of Education establish its meeting calendar as follows:

***Designation of Date, Time, and Location of Board Meetings – Report #11-01 – For Action (cont.)***

<b><u>2011</u></b>	<b><u>2012</u></b>
August 8*	January 9*
September 12+	February 13+
September 26	February 27
October 10*	March 12*
November 14+	April 16*
November 28	May 14+
December 12*	May 29 (Tuesday)
	June 11+
	June 25

All regular meetings will begin at 7:30 P.M. and will be held in the Administrative Center’s Board Room. Meetings held on the second Monday of the month, when there are two meetings that month, will be preceded by Advisory Committee meetings beginning at 6:00 p.m.

- \* denotes one meeting per month
- + denotes meeting preceded at 6:00 p.m. by Advisory Committee meetings
- ^ denotes Tuesday night meeting due to the Memorial Day holiday

A special organizational meeting of the Board of Education for the 2012-2013 school year will be held on Monday, July 9, 2012 at 6:00 p.m.

Board work/study sessions will be held on August 22, October 24, January 23, and March 26 at a site to be determined.

Member Jones stated he hoped the Board has the opportunity to have meetings at different venues (schools).

Motion carried. VOTE: AYES – 7; NAYS – 0.

***Annual Designation of School Depositories – Report #11-02 – For Action***

A motion was presented by Member Jones and supported by Member Brewer-Williams. MOTION: The Board of Education designate the depositories for Waverly Community Schools’ monies and banking transactions for the 2011-2012 school year as presented in Report #11-02.

Motion carried. VOTE: AYES – 7; NAYS – 0.

***Designation of Professional Service Consultants – Attorneys – Report #11-03 – For Action***

A motion was presented by Member Slocum and supported by Member Suttles. MOTION: The Board of Education approve retaining Thrun Law Firm, P.C., to address legal issues of the school district.

Motion carried. VOTE: AYES – 7; NAYS – 0.

***Designation of Audit Firm for 2011-2012 – Report #11-04 – For Action***

A motion was presented by Member Martin and supported by Member Slocum. MOTION: The Board of Education designate Plante & Moran, PLLC, Certified Public Accountants, to audit the district's financial records for the first year of a three-year proposal at a cost of \$20,000.

Dr. Jones reported the cost may be increased to cover the audit of additional programs.

Motion carried. VOTE: AYES – 7; NAYS – 0.

***\*\*\*Annual Designation of Authorized Signatories – Report #11-05 – For Action***

The Board of Education designated the signatories for Waverly Community Schools' banking and investment transactions for the 2011-2012 fiscal year, as presented in Report #11-05.

***\*\*\*Designation of Person to Post Meetings – Report #11-06 – For Action***

The Recording Secretary to the Board of Education was designated as the person to post meetings of the Board. In her absence, the Superintendent shall appoint a person to post individual meetings as required.

***\*\*\*Designation of Charitable Giving Fiscal Agents – Report #11-07 – For Action***

The Board of Education selected the Capital Area United Way and the Waverly Education Foundation as its charitable giving campaign fiscal agents for the 2011-2012 school year.

***\*\*\*Membership Resolution – Michigan High School Athletic Association – Report #11-08 – For Action***

The Board of Education adopted the resolution to continue its membership and relationship with the Michigan High School Athletic Association for the year August 1, 2011 through July 31, 2012.

***Policy – First Reading – For Discussion***

The Board of Education reviewed Policy 6800, System of Accounting, as revised, at first reading. The policy will be presented to the Board for action on August 8, 2011.

***Personnel Recommendations – Report #11-09 – For Action***

A motion was presented by Member Slocum and supported by Member Martin. MOTION: The Board of Education approve the retirement of Doug Trickey, Colt teacher.

Motion carried. VOTE: AYES – 7; NAYS – 0.

***Master Agreement Ratification – Custodians – Teamsters & Chauffeurs Union No. 580 – Report #11-10 – For Action***

A motion was presented by Member Jones and supported by Member Slocum. MOTION: The Board of Education approve the tentative agreement as negotiated between the Teamsters & Chauffeurs Union No. 580 and the Board of Education. This agreement is a three year agreement with a wage freeze for three years. Employees will pay at least 10% of insurance premium each year.

Motion carried. VOTE: AYES – 7; NAYS – 0.

***Contracting with Rainbow Childcare Center for Before and After School Childcare – Report #11-11 – For Action***

A motion was presented by Member Brewer-Williams and supported by Member Slocum. MOTION: The Board of Education approve the Rainbow Varsity Club Program to provide before and after school childcare for the Waverly Community Schools.

Member Suttles stated since this is a new program, the District needs to take a cautionary stance and be diligent in monitoring and evaluating the program. Parents need to be surveyed to make sure it is a program that is going to work for Waverly. Member Suttles said since this is a new program for us, we need to be diligent about our community's response to the program. Also, a mid-year progress report should be presented to the Board.

Dr. Jones stated administration will continue to communicate with Rainbow, noting they will be held accountable. They currently have a one year contract which can be canceled at any time.

A suggestion was made that in the future Delta Township be contacted for possible childcare programming needs.

Motion carried. VOTE: AYES – 7; NAYS – 0.

***Michigan Merit Exam – For Information***

Dr. Jones provided a Powerpoint presentation of this year's Michigan Merit Exam scores in comparison to the state scores over the last five years.

Discussion followed about teacher accountability, student attendance, having a closed campus at lunchtime, and a new requirement in the Student Code of Conduct about students not being able to leave school during the day for school-related activities unless their grades are acceptable. Also discussed was the process of having a plan in place to address the low scores at the beginning of the school year and how we will communicate with parents,

***Superintendent's Report***

Dr. Jones reported WEA Negotiations resume on Thursday, July 14.

Dr. Jones announced there will be a special Board meeting on July 26 at 6:00 p.m. to interview Board member candidates. The application deadline is July 18. No applications have been received at this time.

Dr. Jones reported Dave Ames and the Lansing Township planner visited Windemere View recently. The planner agreed to allow the District to stop mowing a 25 foot area (from the back of the fence toward the school) along the entire back of the grounds. The 25 foot zone meets code and allows some savings. The playground area will still be useable by the public.

Dr. Jones announced several applications for the Elmwood principal position have been received, including one sitting superintendent and principals from other districts. Upon the return of Ms. Blodgett and Ms. Blackwell, interviews will be scheduled for next week.

***Public Comment***

Addressing the Board during Public Comment was Carolyn Henderson.

***Other Board Business***

Member Martin reported she attended the Ingham ISD school board election as Waverly's representative and voted for the two candidates the Board supported. Those two candidates were elected.

Page 5  
July 11, 2011

***Other Board Business (cont.)***

Member Suttles informed the Board that former teacher Doug Keys' wife recently passed away. The service is Saturday.

***Adjournment***

The meeting adjourned at 7:18 p.m.

Respectfully submitted,

Fonda Brewer-Williams, Secretary

\*\*\*Consent Agenda  
rlp

**WAVERLY COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
SPECIAL MEETING  
July 11, 2011**

***Opening of Meeting***

The special meeting of the Waverly Community Schools Board of Education was called to order by President John Broughton at 7:35 p.m. in the Board Room of the Administrative Center, 515 Snow Road, Lansing, Michigan.

***Members Present:***

Mr. John Broughton, President  
Mr. Calvin Jones, Vice President (left @ 10:30 p.m.)  
Mrs. Fonda Brewer-Williams, Secretary  
Mrs. Kim Smith, Treasurer  
Mr. Britt Slocum, Vice Secretary-Treasurer  
Mrs. Mary Ann Martin, Trustee  
Mrs. Edith Suttles, Trustee

***Staff Present:***

Dr. Debra Jones, Superintendent

***Purpose***

The purpose of the meeting was to conduct the superintendent's evaluation.

***Discussion***

Following discussion by the Board, Superintendent Jones was called into the meeting where the Board reviewed the evaluation.

***Adjournment***

The meeting adjourned at 11:20 p.m.

Respectfully submitted,

Fonda Brewer-Williams, Secretary

rlp

**WAVERLY COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
SPECIAL MEETING  
July 26, 2011**

***Opening of Meeting***

The special meeting of the Waverly Community Schools Board of Education was called to order by President John Broughton at 6:04 p.m. in the Board Room of the Administrative Center, 515 Snow Road, Lansing, Michigan.

***Members Present:***

Mr. John Broughton, President  
Mr. Calvin Jones, Vice President  
Mrs. Fonda Brewer-Williams, Secretary  
Mrs. Kim Smith, Treasurer  
Mr. Britt Slocum, Vice Secretary-Treasurer  
Mrs. Mary Ann Martin, Trustee  
Mrs. Edith Suttles, Trustee

***Staff Present:***

Dr. Debra L. Jones, Superintendent  
Mrs. Jacklin Blodgett, Assistant Superintendent  
Mrs. Dorothy Blackwell, Chief Academic Officer  
Ms. Rebecca Pease  
Mr. Vince Perkins  
Mr. Eldon McGraw

***Others Present:***

Mr. Tim Lyman  
Mrs. Amy Lyman  
Mr. Tom Rodriguez  
Mrs. Mary Jo White

***Pledge***

Dr. Jones led the pledge of allegiance.

***Correspondence***

None

***Public Comment***

None

***Adoption of Agenda***

A motion was presented by Member Jones and supported by Member Martin. MOTION: The Board of Education adopt the meeting agenda as presented.

Motion carried. VOTE: AYES – 7; NAYS – 0.

***Personnel Recommendations – Report #11-12 – For Action***

A motion was presented by Member Slocum and supported by Member Smith. MOTION: The Board of Education approve the employment of Timothy Lyman as Elmwood Elementary Principal; the recall from layoff of Mary Whittet as KAP Instructor/Department Head; Dian Warren as KAP instructor; Ryan Holmes as KAP Instructor Assistant; and Jachie Pohl as KAP Instructor Assistant; the rehire of Keri Benjamin as KAP Instructor and Amy Vich as KAP Instructor; and the resignation of Cosette Daher as Colt Lunch Assistant.

Motion carried. VOTE: AYES – 7; NAYS – 0.

***Superintendent's Report***

Dr. Jones reported Eldon McGraw has signed the district up for Michigan Amber Alerts which we can post on our electronic sign. Kudos to Eldon for thinking of another way to extend our community service.

Dr. Jones announced the school board established meeting dates and times for next year at our organizational meeting last month. The Waverly administration has designated a board meeting each semester to be held at one of our buildings. Please mark your calendars for the November 14 meeting to be at Colt Early Childhood Education Center and the February 13 meeting to be at East Intermediate School.

Dr. Jones stated as we have reduced one secretary position at Central Office, Mrs. Walker has moved from the downstairs media center to the Chief Academic Officer/Director of Student Services secretary. Therefore, in mid-July we have begun having the side door locked. A doorbell at the side entrance rings on the second floor to allow use of the handicapped entrance. (The mailman has a key which is locked up at the post office nightly with other route keys).

Dr. Jones reported the following cost savings ventures:

- Mr. Momrik has been frustrated with the call out services of the high school (Phonemaster). He has secured a company who will provide us a year of free service (SchoolReach) as they are interested in having a pilot in Michigan. They also threw in the MS – so this year teachers, administrators, coaches, etc. will have the ability to send phone messages to a select group of students or to the whole school.
- Mr. McGraw has found a service to place videos on our website (SchoolTube) which will cost us \$1,000 a year versus the \$3,000 a year we were paying another company.
- After reviewing use of eWaverly, our internal website, we have discontinued this service (\$750 a year) and will put the information on Groupwise. Upon investigating copiers in our school system, Mrs. Blodgett discovered that we were leasing several copiers but had one individual copier in the athletic office we were leasing separately. We have returned that copier and put View's copier in the athletic office.
- Mrs. Sosnowski has received the Greater Lansing Area Clean Cities Grant for Waverly Schools. Waverly will receive 25% of the replacement cost for two buses or approximately \$43,250. We have budgeted for the purchase of one bus this year and the grant covers the purchase of a second bus next year. We budgeted a full purchase of a bus, yet with this grant and the money we will get from scrapping a bus will save money for the next two years. Our obligation is to buy a fuel efficient bus and to keep it in operation for five years. There will be a media blitz by the city called "Clear the Air for Schoolkids" at which Waverly obtaining this grant will be announced.

Dr. Jones reported the Waverly Marketing Committee does a Senior Exit Survey since 2010. She provided the results from the last two years, as well as comments from this year's survey. These will be reviewed with the whole high school staff.

Dr. Jones stated she would like to establish a Policy Committee Meeting to review policy wording changes to present to the board at the next meeting for first reading. These are Waverly policies that did not match our practice.

Dr. Jones reported Ms. Hackett from Thrun has gotten back to the Ad Hoc committee concerning her suggested policy changes. She asked for the Ad Hoc committee to set up a meeting to review these as well.

***Other Board Business***

Member Suttles announced her daughter Meredith recently sang the National Anthem at a WNBA basketball game, noting it could be seen on Face book.

***Other Board Business (cont.)***

Member Martin stated she was out of town and was unable to attend the wake for Todd Stiles' wife.

The passing of former Waverly teacher Dou Keyes was mentioned.

***Motion to move to closed session***

A motion was presented by Member Slocum and supported by Member Martin. MOTION: The Board of Education move to closed session for the purpose of discussing the status of negotiations.

Roll call vote was taken with all Board members voting aye.  
(Members Broughton, Jones, Brewer-Williams, Smith, Slocum, Martin & Suttles)

***Adjournment***

The Board returned to open session at 7:55 and adjourned immediately thereafter.

Respectfully submitted,

Fonda Brewer-Williams, Secretary

rlp

**WAVERLY COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
SPECIAL MEETING  
July 11, 2011**

***Opening of Meeting***

The special meeting of the Waverly Community Schools Board of Education was called to order by President John Broughton at 6:00 p.m. in the Board Room of the Administrative Center, 515 Snow Road, Lansing, Michigan.

***Members Present:***

Mr. John Broughton, President  
Mr. Calvin Jones, Vice President  
Mrs. Kim Smith, Treasurer  
Mr. Britt Slocum, Vice Secretary-Treasurer  
Mrs. Mary Ann Martin, Trustee  
Mrs. Edith Suttles, Trustee

***Staff Present:***

Rebecca Pease

***Others Present:***

Angela Witwer  
Mary Jo White  
Vickie Coe

***Pledge***

President Broughton led the pledge of allegiance.

***Purpose***

The purpose of the meeting is to interview two candidates for a vacant seat on the Board who expressed interest in filling Member Brewer-Williams vacant seat. According to Michigan law, the person selected will be in office until the end of 2011. That person may choose to run in November for one of two four-year terms, or for the remainder of Member Knaggs' term (two years). The other option is the person will leave the Board if she is not interested in pursuing office for an extended time.

The following individuals were interviewed for the position of school board member, with each one being asked the same six questions by the Board:

Angela Witwer  
Vickie Coe

***Public Comment***

None

***Voting by Paper Ballot***

Board members were asked to vote by paper ballot for their top candidate. Ms. Witwer received four votes and Ms. Coe received two votes.

***Motion by Board to Appoint***

A motion was presented by Member Martin and supported by Member Jones. MOTION: The Board of Education appoint Angela Witwer to the Board to fulfill the remainder of the term vacated by Fonda Brewer-Williams.

VOTE: AYES – 6; NAYS – 0.

***Other Board Business***

President Broughton discussed the upcoming Board Retreat with Board members. Due to the fact that all Board members could not attend on the August 16<sup>th</sup> date, he has decided to move the date to sometime in

***Other Board Business (cont.)***

September. He felt it was really important for everyone to be in attendance. President Broughton stated he will set up a preliminary meeting with Vice President Jones, Dr. Jones, Olga Holden and himself to discuss expectations and draft an agenda. Once this is done, Board members will be given some options for dates for the Retreat. President Broughton indicated if anyone has specific areas they want to have addressed at the Retreat, to either call him or Vice President Jones prior to the preliminary meeting.

***Adjournment***

The meeting adjourned at 6:35 p.m.

Respectfully submitted,

Britt Slocum, Vice Secretary/Treasurer

rlp

**WAVERLY COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
REGULAR MEETING  
August 8, 2011**

**Report #11-13**

**FOR ACTION**

**Subject:** Policy – Second Reading

**Recommendation:**

The Superintendent recommends the Board of Education review the policy update listed below at second reading:

6800 System of Accounting Revised

**Statement of Purpose/Issue:**

This policy revision is a result of a special NEOLA update. Adoption is necessary to comply with Statement 54 (“GASB 54”), a new standard for government fund balance reporting and governmental fund type definitions that became effective in government fiscal years starting after June 15, 2010.

**Budget Impact:**

None

**Historical Perspective/Background:**

NEOLA provides updates to keep the District’s policies current with applicable laws and regulations.

**Discussion of Options:**

In order to comply with the new standard adopted by the Governmental Accounting Standards Board (GASB), the Board needs to move this policy to second reading.

**Rationale for Recommendation:**

This policy was recommended to the District by NEOLA . Adoption is necessary in order to be in compliance with a new governmental standard.



# NEOLA of MICHIGAN

## LOCAL TEMPLATES

BOARD OF EDUCATION *Community Schools*  
*Waverly* SCHOOL DISTRICT

FINANCES  
6800/page 1 of 3

### REVISED POLICY - SPECIAL UPDATE, MAY 2011

#### SYSTEM OF ACCOUNTING

It is the policy of the Board of Education that a chart of accounts be established in accordance with the requirements of the State Department of Education for the accounting of all District funds. The Superintendent is responsible for an accounting of all capital assets to protect the financial investment of the District against catastrophic loss. Further, the Superintendent will establish procedures and regulations necessary to properly account for capital assets and comply with generally accepted accounting principles (GAAP) and ensure that the District's capital assets are properly insured.

The District's system of accounting shall comply with all requirements of the Governmental Accounting Standards Board, Statement No. 54 (GASB 54). In accordance with GASB 54, the District will report its fund balances in the following categories:

- *Nonspendable fund balance*—amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).
- *Restricted fund balance*—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed fund balance*—amounts constrained to specific purposes by the Board; to be reported as committed, amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraint.
- *Assigned fund balance*—amounts the Board intends to use for a specific purpose; intent can be expressed by the Board or by an official or committee to which the Board delegates the authority.
- *Unassigned fund balance*—amounts that are available for any purpose; these amounts are reported only in the general fund.



# NEOLA of MICHIGAN

## LOCAL TEMPLATES

BOARD OF EDUCATION

Waverly

~~SCHOOL DISTRICT~~

Community Schools

FINANCES

6800/page 2 of 3

**The Board authorizes the auditors and directs its administrative staff to take all steps necessary to comply with the requirements of GASB 54. All revenue and funds will be designated to one of the above categories.**

The Superintendent shall be responsible for the proper accounting of all District funds. S/He shall ensure that expenditures are budgeted under and charged against those accounts which most accurately describe the purpose for which such monies are to be or have been spent. Wherever appropriate and practicable, salaries of individual employees, expenditures for single pieces of equipment, and the like shall be prorated under the several accounts which most accurately describe the purposes for which such monies are to be or have been spent.

The Superintendent is responsible to implement procedures and practices that will determine: 1) Capitalization policies for District assets (i.e., which assets will be capitalized and depreciated over their estimated useful life versus which assets will be expensed in year of purchase); 2) Methods for calculating annual and accumulated depreciation expense for assets including estimates for asset lives, residual asset values, and depreciation methodology; 3) Procedures for recording gain or loss on sale of capital assets and proceeds from the sale of capital assets in compliance with GAAP Reporting of estimated cash values or replacement values to District insurance providers.

A report of the revenues and expenditures in the ~~General Fund~~ **fund reporting categories established above** shall be made to the Board on a monthly basis by the Superintendent.

The Board's annual financial statements will include information such as: 1) beginning and ending balances of capital assets; 2) beginning and ending balances of accumulated depreciation, 3) total depreciation expense for the fiscal year.



**NEOLA of MICHIGAN**  
LOCAL TEMPLATES

**BOARD OF EDUCATION**

*Waverly*

**SCHOOL DISTRICT**

*Community Schools*

FINANCES

6800/page 3 of 3

Such reporting shall include description of significant capital asset activity during the fiscal year including: acquisitions through purchase or donation, sales or dispositions including the proceeds and gains or losses on the sale, changes in methods of calculating depreciation expense or accumulated depreciation, such as, estimates of useful life, residual values, depreciation methodology (e.g. straight line or other method).

Before implementing procedures or changing procedures, the Superintendent will review the proposed procedure with the CPA appointed by the Board of Education to conduct the Board's financial audit. The procedures established shall comply with all statutorily required standards and generally accepted accounting procedures.

M.C.L.A. 41.422 et seq., 141.421 et seq.

A.C. Rule R340.351 et seq.

GASB #34

**GASB #54**

**WAVERLY COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
REGULAR MEETING  
August 8, 2011**

**Report #11-14**

**FOR ACTION**

**Subject: Adoption of Resolution for GASB 54 – Fund Balance Compliance**

**Recommendation:**

The Superintendent recommends the Board of Education adopt the attached resolution for GASB 54, which will put the District in compliance with the latest requirements for reporting fund balances.

This resolution supports NEOLA Policy 6800, System of Accounting, presented to the Board this evening for approval.

WAVERLY COMMUNITY SCHOOLS  
GASB 54 – FUND BALANCE COMPLIANCE  
RESOLUTION

At a regular meeting of the Waverly Community Schools Board of Education held on August 8, 2011, the Board of Education adopted the following resolution:

**WHEREAS**, the Governmental Accounting Standards Board (“GASB”) has adopted Statement 54 (“GASB 54”), a new standard for governmental fund balance reporting and governmental fund type definition that became effective in governmental fiscal years starting after June 15, 2010, and

**WHEREAS**, the District wished to comply with GASB 54 as required beginning with the current July 1, 2010-June 30, 2011 fiscal year;

**IT IS RESOLVED** that the District will comply with all requirements of GASB 54, including reporting its fund balances for the current fiscal year in the following fund categories:

1. Nonspendable
2. Restricted
3. Committed
4. Assigned
5. Unassigned

The Superintendent and the District’s auditors shall be responsible for implementation of all steps necessary for compliance.

The above Resolution is adopted this 8<sup>th</sup> day of August, 2011.

Motion made by \_\_\_\_\_; seconded by \_\_\_\_\_.

AYES: Members

NAYS: None

The motion passed.

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Britt Slocum, Vice Secretary/Treasurer  
Waverly Community Schools  
Board of Education

**I CERTIFY** that the foregoing is a true and complete copy of the Resolution adopted by the Board of Education at its meeting held August 8, 2011, the original of which is a part of the meeting's minutes, and that the meeting was conducted in full compliance with the Open Meetings Act.

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Britt Slocum, Vice Secretary/Treasurer  
Waverly Community Schools  
Board of Education

**WAVERLY COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
REGULAR MEETING  
August 8, 2011**

**FOR DISCUSSION**

**Subject:** Policy - First Reading

**Recommendation:**

The Superintendent recommends the Board of Education review the policy updates listed below at first reading.

2340	Field and Other District-Sponsored Trips
3120	Employment of Professional Staff
5830	Student Fund Raising
7510	Use of School Facilities
8660	Transportation by Private Vehicle
9270	Equivalent Education Outside the Schools (Home Schooling)

**Statement of Purpose/Issue:**

The minor revisions in the above policies are necessary to bring them in line with District practice.

**Budget Impact:**

None

**Historical Perspective/Background:**

The above policy revisions were a result of a review by the Superintendent and her recommendations to the Policy Advisory Committee.

**Discussion of Options:**

The Board can refer policies to the Advisory Committee for further review or allow them to come back to the Board for second reading.

**Rationale for Recommendation:**

Revisions will allow district practice to match District policy.

**WAVERLY COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
REGULAR BOARD MEETING  
August 8, 2011**

**Report #11-15**

**FOR ACTION\*\*\***

**Subject:           Financial Recommendation**

**Recommendation:**

It is recommended the following be approved:

**Approval of Treasurer's Report:**

The General Fund Financial Report dated July 31, 2011 has been reviewed and it is recommended that the Report be approved. The cash balance as of June 30, 2011 was \$5,049,877.03. Receipts during July 2011 consist of current taxes and other revenues in the amount of \$109,065.97 less disbursements during July of \$3,051,435.84 left the district with a General Fund cash balance as of July 31, 2011 of \$2,107,507.16.

Waverly Community Schools  
 Budget Status Report as of 7/31/2011  
 General Fund - Revenue Accounts

<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>Year To Date</u>	<u>Available Balance</u>	<u>Percent Available</u>
MAJOR CLASS 111 TOTALS	Property Tax Levy	8,772,188.00	100,500.25	8,671,687.75	98.85
MAJOR CLASS 119 TOTALS	Delinquent Taxes	22,050.00	7,851.98	14,198.02	64.39
MAJOR CLASS 131 TOTALS	Tuition	8,500.00	(40.00)	8,540.00	100.47
MAJOR CLASS 151 TOTALS	Interest On Investments	4,000.00	40.00	3,960.00	99.00
MAJOR CLASS 171 TOTALS	Athletic Revenue	63,710.00	0.00	63,710.00	100.00
MAJOR CLASS 191 TOTALS	Rental on Buildings	27,000.00	720.00	26,280.00	97.33
MAJOR CLASS 199 TOTALS	Miscellaneous	1,000.00	(6.26)	1,006.26	100.63
MAJOR CLASS 311 TOTALS	State Revenue	16,157,317.00	0.00	16,157,317.00	100.00
MAJOR CLASS 412 TOTALS	Unrestricted Federal Grants	0.00	0.00	0.00	0.00
MAJOR CLASS 414 TOTALS	Federal Grants	536,806.00	0.00	536,806.00	100.00
MAJOR CLASS 417 TOTALS	Grants Through Intermediates	464,384.00	0.00	464,384.00	100.00
MAJOR CLASS 418 TOTALS	Unrestricted Flow Thru Grants	13,000.00	0.00	13,000.00	100.00
MAJOR CLASS 519 TOTALS	IISD Reimbursements	1,799,000.00	0.00	1,799,000.00	100.00
	Total For Revenues	27,868,955.00	109,065.97	27,759,889.03	99.61

Waverly Community Schools  
Budget Status Report as of 7/31/11  
General Fund - Expense Accounts

<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>Year To Date</u>	<u>Available Balance</u>	<u>Percent Available</u>
FUNCTION 111 TOTALS	Elementary	6,729,779.00	816,842.72	5,912,936.28	87.86
FUNCTION 112 TOTALS	Middle School	2,398,071.00	342,359.72	2,055,711.28	85.72
FUNCTION 113 TOTALS	High School	4,799,083.00	577,032.40	4,222,050.60	87.98
FUNCTION 119 TOTALS	Summer School	2,000.00	1,898.22	101.78	5.09
FUNCTION 122 TOTALS	Special Education	2,850,171.00	308,444.63	2,541,726.37	89.18
FUNCTION 125 TOTALS	Compensatory Education	571,275.00	53,813.51	517,461.49	90.58
FUNCTION 199 TOTALS	Holding Account for Employee Benefits	10,000.00	2,751.57	7,248.43	72.48
FUNCTION 212 TOTALS	Guidance Services	457,003.00	53,515.67	403,487.33	88.29
FUNCTION 215 TOTALS	Speech Pathology & Audiology	555,377.00	65,630.41	489,746.59	88.18
FUNCTION 216 TOTALS	Social Work Services	487,745.00	56,325.25	431,419.75	88.45
FUNCTION 218 TOTALS	Teacher Consultant	240,758.00	18,705.18	222,052.82	92.23
FUNCTION 219 TOTALS	Other Pupil Services	51,695.00	5,843.10	45,851.90	88.70
FUNCTION 221 TOTALS	Improvement of Instruction	258,870.00	35,278.07	223,591.93	86.37
FUNCTION 222 TOTALS	Educational Media Services	632,937.00	69,750.15	563,186.85	88.98
FUNCTION 225 TOTALS	Instruction Related Technology SIG	0.00	4,818.31	(4,818.31)	#DIV/0!
FUNCTION 226 TOTALS	Supervision & Direction	431,671.00	42,823.29	388,847.71	90.08
FUNCTION 231 TOTALS	Board of Education	89,927.00	6,872.00	83,055.00	92.36
FUNCTION 232 TOTALS	Executive Administration	290,889.00	28,567.46	262,321.54	90.18
FUNCTION 241 TOTALS	Office of the Principal	1,657,309.00	163,979.98	1,493,329.02	90.11
FUNCTION 249 TOTALS	Other School Administration	31,685.00	0.00	31,685.00	100.00
FUNCTION 252 TOTALS	Fiscal Services	271,831.00	27,443.57	244,387.43	89.90
FUNCTION 257 TOTALS	Internal Services	63,210.00	7,409.64	55,800.36	88.28
FUNCTION 259 TOTALS	Other Business Services	91,249.00	0.00	91,249.00	100.00
FUNCTION 261 TOTALS	Operating Building Services	3,209,919.00	240,149.60	2,969,769.40	92.52
FUNCTION 266 TOTALS	Security Services	65,712.00	0.00	65,712.00	100.00
FUNCTION 271 TOTALS	Pupil Transportation Services	921,555.00	74,090.80	847,464.20	91.96
FUNCTION 283 TOTALS	Staff/Personnel Services	198,747.00	19,308.29	179,438.71	90.28
FUNCTION 284 TOTALS	Information Management Services	197,788.00	11,709.63	186,078.37	94.08
FUNCTION 285 TOTALS	Other Central Services	1,100.00	(30.00)	1,130.00	102.73
FUNCTION 293 TOTALS	Athletic Activities	379,373.00	13,930.67	365,442.33	96.33
FUNCTION 299 TOTALS	Other Support Services	242,000.00	2,172.00	239,828.00	99.10
FUNCTION 331 TOTALS	Communication	26,206.00	0.00	26,206.00	100.00
FUNCTION 511 TOTALS	Equipment Loan Principal & Interest	0.00	0.00	0.00	#DIV/0!
FUNCTION 621 TOTALS	Child Care Support	116,000.00	0.00	116,000.00	100.00
Total for Expenses		28,330,935.00	3,051,435.84	25,279,499.16	89.23

**WAVERLY COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
REGULAR MEETING  
August 8, 2011**

Report #11-16

**Subject:            Personnel Recommendation**

**FOR ACTION**

A.	<u>Recall from Layoff</u>			
<u>Name</u>		<u>Position</u>	<u>Step/Salary</u>	<u>Effective</u>
Amy Luzbetak		Colt Lunch Assistant	\$9.57	8/30/11

**WAVERLY COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
REGULAR MEETING  
August 8, 2011**

**Report #11-17**

**FOR ACTION**

**Subject:** Calendar Days for 2011-12

**Recommendation:**

The Superintendent recommends the Board of Education establish the following calendar days for the 2011-12 school year:

- Professional Development Days – August 30<sup>th</sup>, August 31<sup>st</sup> and September 1<sup>st</sup>
- First day for Students – September 6<sup>th</sup>
- Middle School will follow the School Improvement Grant Addendum

**Statement of Purpose/Issue:**

Establish the start of the school year in the absence of a negotiated calendar.

**Budget Impact:**

None

**Historical Perspective:**

This calendar replicates the last school year's negotiated calendar.

**Discussion of Options:**

The District will continue to negotiate a calendar.

**Rationale for Recommendation:**

In the absence of a tentative agreement regarding the 2011-12 school year, the Board of Education should establish the start of school in order for administration to notify staff and students.

**Strategic Plan Reference:**

***Strategy #1: Communications***

We will enhance communications within the district and with the community to improve relationships among all key constituent groups to better achieve our mission.

***Strategy #2: Professional Development***

We will provide classroom staff (teachers and paraprofessionals) with professional development and support to ensure quality instruction and assessment.