

**Minutes of a Special Meeting of  
The Board of Directors of  
The Missouri Valley Community School District  
Wednesday, January 27, 2010**

***Call of Order***

President Brenda Dooley called a special meeting of the Missouri Valley Community School District Board of Education to order at 7:30 A.M. on Wednesday January 27, 2010, in the District Office Board Room at the District Office Building, 109 E. Michigan Street, Missouri Valley, Iowa.

***Roll Call***

**Present:** Brenda Dooley, Kelley Ruffcorn, Dan Zaiser, and Michele Wilson

**Absent:** Roy Haynes

**Also Present:** Supt. Tom Micek, Secretary Robyn Wohlers, Leo Bertelsen, Sara Guinan, Jackie Marcum, and Karen Breyfogle

***Agenda Approved***

Director Ruffcorn motioned to approve the agenda as published. Director Wilson made the second. All Ayes; motion carried.

**BOARD GOVERNANCE**

***Board's Initial Proposal to MVEA for 2010-2011 Collective Bargaining***

Dr. Tom Micek presented the Board's initial proposal for 2010-2011 collective bargaining to Sara Guinan, President of the Missouri Valley Education Association. He noted that this meeting, along with the meeting on January 18, 2010, would fulfill the mandatory two public bargaining sessions, and that the meetings would be closed hereafter for the bargaining process.

***Approval of GASB 45 Services Agreement***

Supt. Micek explained that the Governmental Accounting Standards Board (GASB) had passed a law called GASB 45 that all school districts must report Other Post Employment Benefits (OPEB) within the liabilities section of their financial records. This is an unfunded federal mandate that has been phased in over a three-year period based upon the size of the school district's annual revenues. Missouri Valley School District must meet this compliance beginning with the June 30, 2010 audit report, and must have a new valuation every three years thereafter. An itemization of cost benefits and an actuarial calculation of OPEB expenses using accrual accounting for implicit and explicit retiree subsidies, as well as a projection of future benefit payment costs and liabilities, will be included within the requirements.

Therefore, Director Zaiser motioned to approve the Iowa Association of School Boards GASB 45 Services Agreement for Compliance Service, presented as Exhibit III-B. As noted in the agreement, Local Government Services, Inc., is the contracting agent, while actuarial services will be performed by Gallagher Benefits Services, Inc. Director Wilson seconded the motion. All Ayes; motion carried.

## **HUMAN RESOURCES**

### ***Retirement and Early Separation Agreement Approved***

Director Ruffcorn motioned to accept the resignation and Early Separation Agreement from Roger Kuhlmann, High School Teacher, Sponsor, and Coach. Director Zaiser made the second. All Ayes; motion carried.

### ***ADJOURNMENT***

Director Wilson motioned to adjourn the meeting, with second by Director Ruffcorn. All Ayes; motion carried. The meeting adjourned at 7:37 A.M.

/s/ Robyn Wohlers, Board Secretary-Treasurer