

The Board shall transact business according to the agenda prepared by the Superintendent and submitted to all Board members in advance of the meeting. The order of business may be suspended at any meeting by the Board President ~~so~~ to facilitate a particular agenda item.

0167           **Conduct**

0167.1       **Voting**

All regular and those special meetings of the Board at which the Board is authorized to perform business shall be conducted in public. No act shall be valid unless approved at a meeting of the Board by a majority vote of the members elected or appointed to and serving on the Board and a proper record made of the vote. Meetings of the Board shall be public and no person shall be excluded therefrom. M.C.L.A. 380.1201

Unless specifically authorized by Michigan conflict of interest laws, any Board member's decision to abstain shall be recorded and be deemed to acquiesce in the action taken by the majority. Failure to vote, absent a statutory exception, constitutes a breach of the Board member's duty as a public official. In situations in which a specified number of affirmative votes is required and abstentions have been noted, the motion shall fail if the specified number of affirmative votes have not been cast. ~~there is a tie vote and the abstention represents the deciding vote, the motion shall fail for lack of a majority.~~

-184 Mich App 681, 684 (1990)

All actions requiring a vote may be conducted by voice, show of hands, or roll call, provided that the vote of each member be recorded. Proxy voting shall not be permitted. Any member may request that the Board be polled.

Revised 9/9/02  
Revised 11/13/06

NON-REEMPLOYMENT OF THE SUPERINTENDENT

The Board of Education has an obligation to the citizens of this District to employ the professional leadership best trained and equipped to meet the educational needs of their children. It shall meet that obligation by retaining only a highly-qualified person as Superintendent for this District.

If the services of the Superintendent are found to be unsatisfactory to the Board, s/he shall be given an opportunity to correct the conditions.

If his/her services continue to be unsatisfactory, the Superintendent shall be notified in writing by the President, as approved by the Board, of its decision intent not to extend his/her services at least ninety (90) days before the expiration of the contract, in accordance with State law.

The contract of the Superintendent may be terminated during its term in accordance with the statutory procedures, at least ninety (90) days prior to the contract termination date.

M.C.L.A. 380.132, 380.247, 380.346

M.C.L.A. 380.1229

**NEW POLICY – VOLUME 25, NO. 2**

**SCHOOL ADMINISTRATOR EVALUATION**

The Board of Education, through the powers derived from the School Code and other relevant statutes, is responsible for the employment and discharge of all personnel. To carry out this responsibility, with the involvement of school administrators, it delegates to the Superintendent, the function of establishing and implementing a rigorous, transparent, and fair performance evaluation system that does all of the following:

- A. evaluates the school administrator's job performance at least annually while providing timely and constructive feedback
- B. establishes clear approaches to measuring student growth and provides school administrators with relevant data on student growth
- C. evaluates a school administrator's job performance, using multiple rating categories that take into account data on student growth as a significant factor

For these purposes, student growth shall be measured by national, State, or local assessments and other objective criteria.

- D. uses the evaluations, at a minimum, to inform decisions regarding all of the following:
  - 1. the effectiveness of school administrators, so that they are given ample opportunities for improvement
  - 2. promotion, retention, and development of school administrators, including providing relevant coaching, instruction support, or professional development
  - 3. whether to grant full certification, to school administrators using rigorous standards and streamlined, transparent, and fair procedures
  - 4. removing ineffective school administrators after they have had ample opportunities to improve, and providing that these decisions are made using rigorous standards and streamlined, transparent, and fair procedures

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ADMINISTRATION  
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The evaluation program shall aim at the early identification of specific areas in which the individual administrator needs help so that appropriate assistance may be provided or arranged for. A supervisor offering suggestions for improvement to an administrator shall not release that professional staff member from the responsibility to improve. If an administrator, after receiving a reasonable degree of assistance, fails to perform his/her assigned responsibilities in a satisfactory manner, dismissal, or non-renewal procedures may be invoked. In such an instance, all relevant evaluation documents may be used in the proceedings.

Evaluations shall be conducted of each administrator as stipulated in the revised School Code, the employment contract, the Superintendent's administrative guidelines and as directed by the Michigan Department of Education. An administrator shall be given a copy of any documents relating to his/her performance which are to be placed in the personnel file.

The evaluation procedure set forth above in this policy shall be in effect as of September 1, 2011, unless there is a collective bargaining agreement in place as of January 4, 2010, which would prevent implementation of this procedure. In that case, the procedure must be in place and become effective upon the expiration of the bargaining agreement.

Evaluation of school principals, as required by the Michigan Department of Education, shall continue to be conducted for principals who are in place through the 2010-2011 school year. At the end of that school year, the superintendent shall report the "Effectiveness Label" from the last evaluation in the form and manner as directed by the Department.

This policy shall not deprive an administrator of any rights provided by State law or any contractual rights consistent with State law.

M.C.L.A. 380.1249

**REVISED POLICY - VOLUME 25, NO. 2**

**USE OF TOBACCO BY PROFESSIONAL STAFF**

The Board of Education recognizes that the use of tobacco presents a health hazard which can have serious consequences both for the user and the nonuser and is, therefore, of concern to the Board.

In order to protect students and employees who choose not to use tobacco from an environment noxious to them and potentially damaging to their health, the Board prohibits the use of tobacco on District premises, in District vehicles, and in all school buildings owned and/or operated by the District.

The Board prohibits the use ( ) or possession of tobacco product by professional staff members in District buildings, on District property (owned or leased), on District buses, and at any District-related event.

- ( ) with the exception that tobacco may be used in designated outdoor areas on school property on Saturdays, Sundays, and after 6 p.m. on days during which there are regularly-scheduled school hours.

For purposes of this policy,

- A. "tobacco product" means a preparation of tobacco to be inhaled, chewed, or placed in a person's mouth.
  - B. "use of a tobacco product" means any of the following:
    - 1. the carrying by a person of a lighted cigar, cigarette, pipe, or other lighted smoking device
    - 2. the inhaling or chewing of a tobacco product
    - 3. the placing of a tobacco product within a person's mouth
- (x) and/or the ~~smoking~~ use of electronic, "vapor," or other substitute forms of cigarettes, clove cigarettes or other lighted smoking devices for burning tobacco or any other substance.

M.C.L.A. 333.12601 et seq.  
M.C.L.A. 750.473

**REVISED POLICY – VOLUME 25, NO. 2**

**USE OF TOBACCO BY SUPPORT STAFF**

The Board of Education recognizes that the use of tobacco presents a health hazard which can have serious consequences both for the user and the nonuser and is, therefore, of concern to the Board.

In order to protect students and employees who choose not to use tobacco from an environment noxious to them and potentially damaging to their health, the Board prohibits the use of tobacco on District premises, in District vehicles, and in all school buildings owned and/or operated by the District.

The Board prohibits the use ( ) or possession of tobacco product by support staff members in District buildings, on District property (owned or leased), on District buses, and at any District-related event.

- ( ) with the exception that tobacco may be used in designated outdoor areas on school property on Saturdays, Sundays, and after 6 p.m. on days during which there are regularly-scheduled school hours.

For purposes of this policy,

- A. "tobacco product" means a preparation of tobacco to be inhaled, chewed, or placed in a person's mouth.
- B. "use of a tobacco product" means any of the following:
  - 1. the carrying by a person of a lighted cigar, cigarette, pipe, or other lighted smoking device
  - 2. the inhaling or chewing of a tobacco product
  - 3. the placing of a tobacco product within a person's mouth

( ) and/or the ~~smoking~~ use of electronic, "vapor," or other substitute forms of cigarettes, clove cigarettes or other lighted smoking devices for burning tobacco or any other substance.

USE OF TOBACCO

The Board of Education recognizes that the use of tobacco presents a health hazard which can have serious consequences both for the user and the nonuser and is, therefore, of concern to the Board.

In order to protect students and employees who choose not to use tobacco from an environment noxious to them and potentially damaging to their health, the Board prohibits the use of tobacco on District premises, in District vehicles, and in all school buildings owned and/or operated by the District.

The Board prohibits the use or possession of tobacco product by students in District buildings, on District property (owned or leased), on District buses, and at any District-related event.

For purposes of this policy,

- A. "tobacco product" means a preparation of tobacco to be inhaled, chewed, or placed in a person's mouth.
- B. "use of a tobacco product" means any of the following:
  - 1. the carrying by a person of a lighted cigar, cigarette, pipe, or other lighted smoking device
  - 2. the inhaling or chewing of a tobacco product
  - 3. the placing of a tobacco product within a person's mouth

(x) and/or the ~~smoking~~ use of electronic, "vapor," or other substitute forms of cigarettes, clove cigarettes or other lighted smoking devices for burning tobacco or any other substance.

USE OF TOBACCO ON SCHOOL PREMISES

The Board of Education believes that the right of persons to use tobacco must be balanced against the right of those who do not use tobacco to breathe air untainted by tobacco.

In order to protect students and employees who choose not to use tobacco from an environment noxious to them and potentially damaging to their health, the Board prohibits the use of tobacco products on District premises (owned or leased), in District vehicles, at all school sponsored events and in all school buildings owned and/or operated by the ~~Board~~-District at all times, except as specifically provided in this policy.

For purposes of this policy,

- A. "tobacco product" means a preparation of tobacco to be inhaled, chewed, or placed in a person's mouth.
- B. "use of a tobacco product" means any of the following:
  - 1. the carrying by a person of a lighted cigar, cigarette, pipe, or other lighted smoking device
  - 2. the inhaling or chewing of a tobacco product
  - 3. the placing of a tobacco product within a person's mouth

(x) and/or the ~~smoking~~ use of electronic, "vapor," or other substitute forms of cigarettes, clove cigarettes or other lighted smoking devices for burning tobacco or any other substance.

Tobacco may be used in designated outdoor areas on school property on Saturdays, Sundays, and after 6 p.m. on days during which there are regularly-scheduled school hours.

Tobacco may be used at nondistrict special events held during nonschool hours with no students present and with the permission of the Superintendent. The special-events supervisor shall submit a written request and justification to permit smoking at the event. The Superintendent may deny permission.



- |  Tobacco may not be advertised or promoted on school property or at school controlled events. Therefore, signs, clothing, bags, accessories, and other items promoting tobacco or containing tobacco branding are prohibited on school property and at school controlled events.
- |  Tobacco companies/products may not sponsor any school activity or project.
- |  The Superintendent shall designate the individuals and the methods to monitor compliance with this policy.

M.C.L.A. 333.12601 et seq.

M.C.L.A. 380.1170

M.C.L.A. 750.473

20 U.S.C. 6081 et seq.

U.S.D.O.E. Memorandum, 1995

MDE Board Policy on 24/7 Tobacco-Free Schools

**REVISED POLICY – VOLUME 25, NO. 2**

**PROFESSIONAL STAFF EVALUATION**

The Board of Education, through the powers derived from the School Code and other relevant statutes, is responsible for the employment and discharge of all personnel. To carry out this responsibility, with involvement of professional staff, it delegates to the Superintendent the function of establishing and implementing a rigorous, transparent, and fair performance evaluation system that does all of the following:

- A. evaluates the employee's job performance at least annually while providing timely and constructive feedback
- B. establishes clear approaches to measuring student growth and provides professional staff with relevant data on student growth
- C. evaluates an employee's job performance, using multiple rating categories that take into account data on student growth as a significant factor

For these purposes, student growth shall be measured by national, State, or local assessments and other objective criteria.

- D. uses the evaluations, at a minimum, to inform decisions regarding all of the following:
  - 1. the effectiveness of employees, so that they are given ample opportunities for improvement
  - 2. promotion, retention, and development of employees, including providing relevant coaching, instruction support, or professional development
  - 3. whether to grant tenure or full certification, or both, to employees, using rigorous standards and streamlined, transparent, and fair procedures
  - 4. removing ineffective tenured and untenured employees after they have had ample opportunities to improve, and providing that these decisions are made using rigorous standards and streamlined, transparent, and fair procedures

The staff evaluation program shall aim at the early identification of specific areas in which the individual professional staff member needs help so that appropriate assistance may be provided or arranged for. A supervisor offering suggestions for improvement to a professional staff member shall not release that professional staff member from the responsibility to improve. If a professional staff member, after receiving a reasonable degree of assistance, fails to perform his/her assigned responsibilities in a satisfactory manner, dismissal, or non-renewal procedures may be invoked. In such an instance, all relevant evaluation documents may be used in the proceedings.

Evaluations shall be conducted of each professional staff member as stipulated in the Teacher Tenure Act, the revised School Code, a negotiated agreement or contract, the Superintendent's administrative guidelines and as directed by the Michigan Department of Education. A professional staff member shall be given a copy of any documents relating to his/her performance which are to be placed in the personnel file.

The evaluation procedure set forth above in this policy shall be in effect as of September 1, 2011, unless there is a collective bargaining agreement in place as of January 4, 2010, which would prevent implementation of this procedure. In that case, the procedure must be in place and become effective upon the expiration of the bargaining agreement.

This policy shall not deprive a professional staff member of any rights provided by State law or contractual rights consistent with State law.

| M.C.L.A. 380.1249 (as amended)

**Fund Balance Policy in Accordance with GASB Statement No. 54**

*Purpose.* The following policy has been adopted by the Board of Education in order to address the implications of Governmental Accounting Standards Board ("GASB") Statement No. 54, *Fund Balance Reporting and Governmental Fund Definitions*. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the District and jeopardize the continuation of necessary public services. When applied in conjunction with appropriate cash management strategies including the use of short term borrowing when necessary, this policy will ensure that the District maintains adequate fund balances and reserves in order to:

- a. Provide sufficient cash flow for daily financial needs,
- b. Secure and maintain investment grade bond ratings,
- c. Offset significant economic downturns or revenue shortfalls, and
- d. Provide funds for unforeseen expenditures related to emergencies.

This policy and the procedures promulgated under it supersede all previous regulations regarding the District's fund balance and reserve policies.

*Fund type definitions.* The following definitions will be used in reporting activity in governmental funds across the District. The District may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

The general fund is used to account for all financial resources not accounted for and reported in another fund.

Special revenue funds are used to account and report the proceeds of *specific revenue sources* that are *restricted* or *committed* to expenditure for *specific purposes* other than debt service or capital projects.

Debt service funds are used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.

Capital projects funds are used to account for financial resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the District's purposes.

*Fund balance reporting in governmental funds.* Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

Nonspendable fund balance

*Definition* – 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.

*Classification* – Nonspendable amounts will be determined before all other classifications and consist of the following items (as applicable in any given fiscal year):

- The District will maintain a fund balance equal to the balance of any long-term outstanding balances due from others (including other funds of the District)
- The District will maintain a fund balance equal to the value of inventory balances and prepaid items (to the extent that such balances are not offset with liabilities and actually result in fund balance)
- The District will maintain a fund balance equal to the corpus (principal) of any permanent funds that are legally or contractually required to be maintained intact
- The District will maintain a fund balance equal to the balance of any land or other nonfinancial assets held for sale

#### Restricted fund balance

*Definition* – includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

#### Committed fund balance

*Definition* – includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority (i.e., the Board of Education).

*Authority to Commit* – Commitments will only be used for specific purposes pursuant to a formal action of the Board of Education. A majority vote is required to approve a commitment or to remove an existing commitment.

#### Assigned fund balance

*Definition* – includes amounts intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

*Authority to Assign* – The Board of Education delegates to the Assistant Superintendent or his/her/their designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

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REPLACEMENT POLICY**

**FINANCES  
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Unassigned fund balance

*Definition* – includes the residual classification for the District’s general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

*Operational guidelines.* The following guidelines address the classification and use of fund balance in governmental funds:

Classifying fund balance amounts – Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include nonspendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.

Encumbrance reporting – Encumbering amounts for specific purposes for which resources have already been restricted, committed or assigned should not result in separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.

Prioritization of fund balance use – When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the District to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the District that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Minimum fund balance – The District will strive to maintain a minimum unassigned fund balance in its General Fund of 12 percent of the subsequent year’s budgeted expenditures and outgoing transfers. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

*Replenishing deficiencies* – when fund balance falls below the minimum 12 percent, the District will replenish shortages/deficiencies using the budget strategies and timeframes described below.

The following budgetary strategies shall be utilized by the District to replenish funding deficiencies:

- The District will reduce recurring expenditures to eliminate any structural deficit or,
- The District will increase revenues or pursue other funding sources, or,

- Some combination of the two options above

Minimum fund balance deficiencies shall be replenished within the following time periods:

- Deficiency resulting in a minimum fund balance between 10 percent and 12 percent shall be replenished over a period not to exceed one year
- Deficiency resulting in a minimum fund balance between 7 percent and 9 percent shall be replenished over a period not to exceed three years
- Deficiency resulting in a minimum fund balance of less than 7 percent shall be replenished over a period not to exceed five years

Departures from the above schedule may be approved by a majority vote of the Board of Education.

*Implementation and review.* Upon adoption of this policy the Board of Education authorizes the Assistant Superintendent to establish any standards and procedures which may be necessary for its implementation. The Assistant Superintendent shall review this policy at least annually and make any recommendations for changes to the Board of Education.

A report of the revenues and expenditures of the General Fund shall be made to the Board on a monthly basis by the Superintendent or his designee.

# Vicksburg Community Schools

## Bylaws & Policies

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### 6800 - 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 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 Assistant Superintendent for Business 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 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.~~

~~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, 141.421 et seq.  
A.C. Rule R340.351 et seq.

Revised 9/9/02