

AGENDA

**Addison Central School District
Policy Committee
Committee Meeting
Monday, August 28, 2023, 5:15 pm - 6:15 pm
208 Charles Avenue, Middlebury VT**

ACSD District Vision and Mission

OUR VISION

Our vision is for all ACSD students to reach their full learning potential, have a sense of belonging in our schools, and enrich our community and the communities where they live in the future.

OUR MISSION

Our mission is to provide high-quality, equitable, and varied learning environments that inspire a passion for learning and growth among our students.

- | | |
|---|--------|
| A. Call to Order Upon Reaching a Quorum | 1 min |
| 1. Introductions - Board Members, Administrators and Staff | 1 min |
| B. Public Comment on Agenda Items | 10 min |
| C. Recommendation to Approve Minutes of June 12, 2023 | 2 min |
| D. Discussion on recently changed, updated or removed VSBA policies | 40 min |
| 1. A1: Governance Commitment | |
| 2. B2: Volunteers and Work Study Students | |
| 3. B4: Drug & Alcohol Testing: Transportation Employees | |
| 4. B7: Tobacco Prohibition | |
| 5. C3: Transportation | |
| 6. D4: Title 1 Comparability | |
| 7. D5: Animal Dissection | |
| 8. D6: Class Size | |
| 9. F1: Travel Reimbursement | |
| 10. F20: Finance Policy | |
| 11. F23: Capitalization of Assets | |
| E. Public Comment - Any Topic | 5 min |
| F. Adjournment | 1 min |

***Public Comment Guidelines:**

Public comments are encouraged and welcome at each regular board meeting during the period designated for public comment. Comments are limited to three minutes per person. Citizens will be called to make their statement by the board chair. Public comments regarding personnel, students or legal matters will not be heard by the Board.

MINUTES



Addison Central School District

Policy Committee

Committee Meeting

Monday, June 12, 2023, 5:15 pm - 6:15 pm

208 Charles Avenue, Middlebury VT & Virtual Connection

A. Call to Order Upon Reaching a Quorum Meeting called to order
at 5:18PM

B. Introductions - Board Members, Administrators and Staff

Present: Suzanne Buck, Lindsey Hescock, Jamie McCallum, Caitlin Steele

C. Public Comment None

D. Recommendation to Approve Minutes of May 22, 2023

Jamie raised issue about the minutes, followed by brief discussion of the AOE's online selfassessment module for the new parental/family engagement policy.

Minutes approved by 2 people, with one
abstention. E. Committee Discussion:

1. F3: Fire and Emergency Preparedness Drills F3 is ready for board
review/approval

2. F4: Access Control and Visitor Management

Discussed a procedure with F4 that involves talking to the career center. F4 is
ready for board review/approval.

3. Record Retention

Heather Crowley and Sarah Kemp, who works in guidance services at the high
school, was invited to talk about records retention. We realized that all non-
SPED records had stopped being destroyed in 2010.

She recommends notifying the public that we're going to destroy records after X
amount of time and coming up with a policy / procedure to offer guidance on
purging records. We don't have a clear policy about destroying any records,
including SPED files.

We can update C1—which VSBA has renamed to be about specifically “education records”—and consider the state’s approved record schedule as our procedure.

But just doing this isn’t broad enough to cover all the other kids of records we have— employment, facilities, etc.

We talked to Sarah about ways to purge records that are currently filling up our closets with records at the HS. We still need to consider the state of the procedure for destroying nonstudent records, and maybe one specifically for SPED.

We decided to put VSBA’s C1 policy on the agenda for June 26th meeting for the Board to consider adopting, as well as C15, F3, F4, D23.

F. Public Comment on Items not on the Agenda None

G. Adjournment

Meeting adjourned at 6:15PM

Respectfully submitted,
Jamie McCallum

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Addison Central School District

Policy: Governance Commitment
File Code: A1
Warned: September 4, 2018
Adopted: September 17, 2018
Reviewed: March 28, 2022
Amended: May 9, 2022

Policy

Addison Central School District (ACSD) Board of Directors is elected by citizens living in the Addison County towns of Bridport, Cornwall, Middlebury, Ripton, Salisbury, Shoreham, and Weybridge. The Board assumes responsibility for ensuring the education and welfare of the children in its District schools. The ACSD School Board Vision that all students will reach their full academic potential and be prepared for success as engaged citizens requires the Board to engage with each other, administrators, teachers and staff, students, and community members in ways that promote the successful achievement of this task.

Vermont law requires that the Board be comprised of members from each District Town (see ACSD Charter). It is vital to remember that each member, regardless of where the member resides, shall consistently represent all seven towns and has a responsibility to make sure that resources focus on fulfilling the Vision.

The Board shall strive for equity for all, execute fiduciary responsibilities faithfully, steer the organization during challenging times and hone its mission: to provide an innovative, rigorous, and supportive educational community that inspires a passion for learning and cultivates empathy and responsibility. (See [ACSD Strategic Plan](#) for Vision and Mission details.)

Board members are committed to reducing and mitigating barriers to student success while increasing the capacity and power of all students. Student success should not be predicted nor predetermined by characteristics such as, but not limited to, race, national origin, religion, disability, geographic location, economic circumstance, mobility, native language, sexual orientation, gender identity, or level of proficiency upon entering our schools.

The Board will consider the impact of any proposed changes on underserved, diverse, and marginalized individuals and groups. The Board will adjust resource allocation as well as the design and implementation of policies and programs to promote opportunities for all.

The Board will review data provided by the Superintendent to determine if the expectations intended by policy have been met, especially as it relates to achievement of equitable outcomes.

The ACSD Strategic Plan reflects the priorities of the Board. Whenever the strategic plan is updated, the Board will seek community input. On an annual cycle the Board will be informed by data and research-based best practice provided by the Superintendent.

The Board will keep the Vision at the forefront of all decision making. The Board will assure that there are resources devoted to, and will regularly monitor reports on, the effective implementation of the strategic plan. On an annual cycle the Board will revisit the Vision, the Mission, and the strategic plan and make adjustments according to input from the Board, the Superintendent, and community members. The board will define a procedure defining the monitoring process.

REQUIRED¹**BOARD MEMBER CONFLICT OF INTEREST**

ADOPTION NOTES – This text box and the disclaimer should be removed prior to adoption.

(a) General – As with all model policies, VSBA recommends that each board carefully review this model prior to adoption to assure suitability with the district’s own specific circumstances, internal coding system, current policies, and organizational structures. Highlighted language or blank, underscored spaces indicate areas which Boards must change/complete to reflect local personnel titles, policy references, duty assignments etc. There may also be optional language for the board to consider; in this case the word [OPTIONAL] should be removed.

(b) Legal references are listed for convenience, but do not need to be included in the policy as adopted.

(c) Any model policies listed under “cross-reference” indicate a reference to another related VSBA model policy. A district should check its own current policies to assure internal consistency.

(d) Withdrawn and earlier versions of revised policies should be maintained separately as part of the permanent records of the District.

Statement of Policy

It is the ethical and legal duty of all school board members to avoid conflicts of interest as well as the appearance of conflicts of interest.

Definitions

1. **Conflict of interest** a situation when a board member’s private interests, as distinguished from the board member’s interest as a member of the general public, would benefit from or be harmed by their actions as a member of the board.

Administrative Responsibilities

The board and its members shall adhere to the following recommended standards:

1. A board member shall not give the impression that they would represent special interests or partisan politics for personal gain.
2. A board member shall not give the impression that they have the authority to make decisions or take action on behalf of the Board or the school administration.
3. A board member shall not use their position on the Board to promote personal financial interests or the financial interests of family members, friends or supporters.

¹ 16 V.S.A. § 563(20) requires each school board to “establish policies and procedures designed to avoid the appearance of conflict of interest.”

4. A board member shall not solicit or accept anything of value in return for taking particular positions on matters before the Board.
5. A board member shall not give the impression that their position on any issue can be influenced by anything other than a fair presentation of all sides of the question.
6. Board members shall be familiar with, and adhere to, those provisions of Vermont education law that define school board powers and govern board member compensation and public bidding processes.
7. When a board member becomes aware that they are in a position that creates a conflict of interest or the appearance of a conflict of interest as defined in state law or this policy, they shall declare the nature and extent of the conflict or appearance of conflict for inclusion in the board minutes, and shall abstain from voting or participating in the discussion of the issue giving rise to the conflict.
8. When a conflict of interest claim against a board member is brought to the board in writing and is signed by another board member or a member of the public, and the board member against whom the claim is made does not concur that a conflict in fact exists, the following board procedures shall be followed.
 - a. Upon a majority vote of the remaining board members, or upon order of the chair, the board shall hold an informal hearing on the conflict of interest claim, giving both the board member and the person bringing the claim an opportunity to be heard.
 - b. At the conclusion of the informal hearing, the remaining board members shall determine by majority vote whether to:
 - i. Issue a public finding that the conflict of interest charge is not supported by the evidence and is therefore dismissed;
 - ii. Issue a public finding that the conflict of interest charge is supported by the evidence and that the member should disqualify themselves from voting or otherwise participating in the board deliberations or decision related to that issue, as required by Vermont statute; and/or
 - iii. Issue a public finding that the conflict of interest charge is supported by the evidence and the board member should be formally censured or subjected to such other action as may be allowed by law.

<i>VSBA Review Date</i>	August 15, 2023
<i>Date Warned</i>	
<i>Date Adopted</i>	
<i>Legal References</i>	16 V.S.A. § 262(d) (Election of officers)

	16 V.S.A. § 557 (Gratuity/compensation prohibited)
	16 V.S.A. § 558 (Eligibility for election to school board)
	16 V.S.A. § 559 (Public bids)
	16 V.S.A. § 563(20) (Powers of school boards)
<i>Cross References</i>	

DISCLAIMER: This model policy has been prepared by the Vermont School Boards Association for the sole and exclusive use of VSBA members, as a resource to assist member school boards with their policy development. School Districts should consult with legal counsel and revise model policies to address local facts and circumstances prior to adoption, unless the model policy states otherwise. VSBA continually makes revisions based on school districts' needs and local, state and federal laws, regulations and court decisions, and other relevant education activity.

Addison Central School District

Policy: Volunteers and Work Study Students

File Code: B2

Warned: November 8, 2016

Adopted: November 21, 2016

Reviewed: March 28, 2022

Amended: May 9, 2022

The Addison Central School District recognizes the valuable contributions made to the schools by volunteers and work study students. Appropriate supervision of volunteers and work study students will enhance their contributions as well as fulfill the responsibility that the school district has for the education and safety of its students.

Definitions

For purposes of this policy and administrative rules and procedures developed pursuant to this Policy:

1. Volunteer means an individual not employed by the school district who works on an occasional or regular basis in the school setting to assist the staff. A volunteer works without compensation or economic benefits.
2. Work Study Student means a post-secondary student who receives compensation for work performed at a school operated by the district as part of a work experience program sponsored or provided by the college or university at which he or she is enrolled. A student working toward a teaching credential who is placed as a student teacher at a district school is not a work study student.

Policy

The superintendent shall develop administrative rules and procedures to ensure that volunteers and work study students are appropriately screened prior to entering into service in the school district, and that only volunteers and work study students who have been screened and approved by the superintendent have unsupervised contact with students. The screening process utilized by the school district shall minimally include a name and birth date check with the Vermont Internet Sex Offender Registry for any person being considered for service as a work study student. A person who is on the Vermont Internet Sex Offender Registry shall not be eligible to be a work study student.

VSBA Version: October 11, 2019

Date Warned:

Date Adopted:

Legal Reference(s): 16 V.S.A. § 260

Cross Reference

VOLUNTEERS AND WORK STUDY STUDENTS

ADOPTION NOTES – This text box and the disclaimer should be removed prior to adoption.

(a) General – As with all model policies, VSBA recommends that each board carefully review this model prior to adoption to assure suitability with the district's own specific circumstances, internal coding system, current policies, and organizational structures.

Highlighted language or blank, underscored spaces indicate areas which Boards must change/complete to reflect local personnel titles, policy references, duty assignments etc. There may also be optional language for the board to consider; in this case the word [OPTIONAL] should be removed.

(b) Legal references are listed for convenience, but do not need to be included in the policy as adopted.

(c) Any model policies listed under "cross-reference" indicate a reference to another related VSBA model policy. A district should check its own current policies to assure internal consistency.

(d) Withdrawn and earlier versions of revised policies should be maintained separately as part of the permanent records of the District.

Statement of Policy

The _____ Supervisory Union/School District recognizes the valuable contributions made to the schools by volunteers and work study students. Appropriate supervision of volunteers and work study students will enhance their contributions as well as fulfill the responsibility that the school district has for the education and safety of its students.

Definitions

1. **Volunteer** - an individual not employed by the school district who works on an occasional or regular basis in the school setting to assist the staff. A volunteer works without compensation or economic benefits.
2. **Work Study Student** - a post secondary student who receives compensation for work performed at a school operated by the district as part of a work experience program sponsored or provided by the college or university at which he or she is enrolled. A student working toward a teaching credential who is placed as a student teacher at a district school is not a work study student.

Administrative Responsibilities

The superintendent or designee shall develop procedures to ensure the following:

¹ 16 V.S.A. § 260 requires each school board to adopt a policy on supervision of volunteers and work study students.

1. Volunteers and work study students are appropriately screened prior to entering into service in the school district.
2. Only volunteers and work study students who have been screened and approved by the superintendent or designee have unsupervised contact with students.
3. The screening process utilized by the school district shall minimally include a name and birth date check with the Vermont Internet Sex Offender Registry for any person being considered for service as a work study student. A person who is on the Vermont Internet Sex Offender Registry shall not be eligible to be a work study student.

<i>VSBA Review Date</i>	August 15, 2023
<i>Date Warned</i>	
<i>Date Adopted</i>	
<i>Legal References</i>	16 V.S.A. § 260
<i>Cross References</i>	

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Addison Central School District

Policy: Drug & Alcohol Testing: Transportation Employees
File Code: B4 (Required)
Warned: November 8, 2016
Adopted: November 21, 2016
Review: March 28, 2022
Amended: May 9, 2022

Policy

The Addison Central School District will comply with state and federal law and regulations requiring a drug and alcohol testing program for school bus and commercial vehicle drivers. The superintendent or designee will implement procedures to conduct alcohol and drug tests for all safety sensitive transportation employees as required by federal Omnibus Transportation Employee Testing Act of 1991

Legal Reference(s):

49 U.S.C. §§ 5331, 31306 (Omnibus Transportation Employee Testing Act of 1991)
49 C.F.R. Parts 40, 382, 391, 392, 395 and 653
21 V.S.A. 511 et seq.

REQUIRED**DRUG & ALCOHOL TESTING: TRANSPORTATION EMPLOYEES**

ADOPTION NOTES – This text box and the disclaimer should be removed prior to adoption.

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(c) Any model policies listed under “cross-reference” indicate a reference to another related VSBA model policy. A district should check its own current policies to assure internal consistency.

(d) Withdrawn and earlier versions of revised policies should be maintained separately as part of the permanent records of the District.

Statement of Policy

The _____ Supervisory Union/School District shall comply with state and federal law and regulations requiring a drug and alcohol testing program for school bus and commercial vehicle drivers.

Administrative Responsibilities

The superintendent or designee shall implement procedures to conduct alcohol and drug tests for all safety-sensitive transportation employees as required by the federal Omnibus Transportation Employee Testing Act of 1991.

<i>VSBA Review Date</i>	August 15, 2023
<i>Date Warned</i>	
<i>Date Adopted</i>	

<i>Legal References</i>	<i>49 U.S.C. §§ 5331, 31306 (Omnibus Transportation Employee Testing Act of 1991)</i>
	<i>49 C.F.R. Part 40</i>
	<i>21 V.S.A. § 511 et seq.</i>
<i>Cross References</i>	

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Addison Central School District

Policy: Tobacco Prohibition
File Code: B7
Warned: November 8, 2016
Adopted: November 21, 2016
Reviewed: March 28, 2022
Amended: May 9, 2022

Policy

In accordance with state law, it is the policy of the Addison Central School District to prohibit the use of tobacco or tobacco substitutes on school grounds or at school sponsored functions. This ban extends to any student, employee, or visitor to the school and applies at all times whether or not school is in session. Students are, furthermore, prohibited from possessing tobacco products, tobacco substitutes or tobacco paraphernalia at all times while under the supervision of school staff or at school-sponsored activities. The superintendent or designee shall develop procedures, rules and regulations that are necessary to implement this policy and, at a minimum, will include provisions ensuring that tobacco products, tobacco substitutes or tobacco paraphernalia are confiscated when found in the possession of students and that referrals to law enforcement agencies are made when appropriate.

Definitions

For purposes of this policy and administrative rules and procedures developed pursuant to this policy:

1. **School grounds** means any property and facilities owned or leased by the school and used at any time for school related activities, including but not limited to school buildings, school buses, areas adjacent to school buildings, athletic fields, and parking lots.
2. **School sponsored activity** means activities including but not limited to field trips, project graduation events, sporting events, work internships, and dances.
3. **Tobacco products** have the same meaning as set forth in 7 V.S.A. 1001 (3) as amended from time to time.
4. **Tobacco paraphernalia** has the same meaning as set forth in 7 V.S.A. 1001 (7) as amended from time to time.
5. **Tobacco substitutes** has the same meaning as set forth in 7 V.S.A. 1001(8) as amended from time to time.

Legal Reference(s):

BSBA Version October 11, 2019

16 V.S.A. §140 (Tobacco on school grounds)

18 V.S.A. §§1421 et seq. (Smoking in the workplace)

7 V.S.A. 1001 et seq.

TOBACCO PROHIBITION

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(c) Any model policies listed under “cross-reference” indicate a reference to another related VSBA model policy. A district should check its own current policies to assure internal consistency.

(d) Withdrawn and earlier versions of revised policies should be maintained separately as part of the permanent records of the District.

Statement of Policy

It is the policy of the _____ Supervisory Union/School District to prohibit the use of tobacco or tobacco substitutes on supervisory union or school grounds or at school sponsored functions.

Definitions

For purposes of this policy and administrative rules and procedures developed pursuant to this policy:

1. **School grounds** means any property and facilities owned or leased by the school and used at any time for school related activities, including but not limited to school buildings, school buses, areas adjacent to school buildings, athletic fields and parking lots.
2. **Public school sponsored functions** means activities including but not limited to field trips, project graduation events, sporting events, work internships and dances.
3. **Tobacco product** has the same meaning as set forth in 7 V.S.A. § 1001(3), as amended from time to time.

¹ 16 V.S.A. §140 prohibits the use of tobacco products or tobacco substitutes on public school grounds or at public school sponsored functions.

4. **Tobacco paraphernalia** has the same meaning as set forth in 7 V.S.A. § 1001(7), as amended from time to time.

5. **Tobacco substitutes** has the same meaning as set forth in 7 V.S.A. § 1001(8), as amended from time to time.

Administrative Responsibilities

The superintendent or designee shall ensure that:

1. Students, employees and visitors are prohibited from using tobacco or tobacco substitutes on school grounds at all times, including when school is in and out of session, and during public school sponsored functions.
2. Students are prohibited from possessing tobacco, tobacco products, tobacco paraphernalia, and tobacco substitutes on school grounds at all times, including when school is in and out of session, and during public school sponsored functions.
3. Procedures are developed and implemented. Those procedures may² include provisions ensuring that tobacco products, tobacco substitutes or tobacco paraphernalia are confiscated when found in the possession of students and that referrals to law enforcement agencies are made when appropriate.

<i>VSBA Review Date</i>	August 15, 2023
<i>Date Warned</i>	
<i>Date Adopted</i>	
<i>Legal References</i>	16 V.S.A. § 140 (Tobacco on school grounds)
	18 V.S.A. §§ 1421 et seq. (Smoking in the workplace)
	7 V.S.A. §§ 1001 et seq.
<i>Cross References</i>	

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² 16 V.S.A. §140 states “Public school boards may adopt policies that include confiscation and appropriate referrals to law enforcement authorities.”

Addison Central School District

Policy: Transportation
File Code: C3
Warned: November 8, 2016
Adopted: November 21, 2016
Warned: August 31, 2020
Amended: September 14, 2020

Policy

Where it is reasonable and necessary to enable a student entitled or required to attend an elementary or a secondary school within the Addison Central School District, the district/supervisory union may furnish transportation on public roads to students to such students who reside within the district. Transportation schedules and routes shall be determined under the direction of the Superintendent. Alterations or changes in student transportation options may be made based on unanticipated or emergency situations.

The superintendent will establish routes and designated stops after considering both the safety of children and efficiency of operation. The superintendent will consider at least the following factors when determining routes and stops.

1. The age and health of pupils;
2. Distance to be traveled;
3. Condition of the roads travelled, and
4. Type of highway.

The superintendent may consider any other factors deemed appropriate when establishing routes and designated stops.

The superintendent shall submit to the school board for approval any contracts, leases or purchases necessary to maintain and operate transportation equipment, and shall include in his or her annual report to the board information as to all pupils transported by the school district and the expense thereof.

Legal Reference(s) 16 V.S.A.   1222, 1224 (Student transportation)

Cross Reference: 16 V.S.A.  1551 (Technical center transport)

TRANSPORTATION

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(d) Withdrawn and earlier versions of revised policies should be maintained separately as part of the permanent records of the District.

Statement of Policy

It is the policy of the _____ Supervisory Union/Supervisory District not to furnish transportation to school.

OR (OPTION: Delete the other policy statement once your board decides whether/not to furnish transportation)

It is the policy of the _____ Supervisory Union/Supervisory District to furnish each legal pupil (*OPTION: specify resident only or including non-resident students*) who is entitled or required to attend an elementary school or a secondary school with total or partial transportation on public roads to school.

Definitions

1. **Legal pupil** has the same meaning as set forth in 16 V.S.A. § 1073, as amended from time to time.

Administrative Responsibilities

The superintendent or designee shall:

¹ 16 V.S.A. §1222 requires each school board to adopt a transportation policy for students required to attend school.

1. File the policy in the principal's office in each school in the district²

(For districts furnishing transportation ONLY:)

2. Establish bus routes and designate bus stops, taking into consideration both the safety of children and efficiency of operation, and the following factors:³
 - 1) The age and health of pupils;
 - 2) Distance to be traveled;
 - 3) Condition of the road; and
 - 4) Type of highway.
3. The superintendent may consider any other factors deemed appropriate when establishing routes and designated stops.
4. Submit to the school board for approval any contracts, leases or purchases necessary to maintain and operate transportation equipment, and will also include the total number of pupils transported by the school district and the expense thereof in the annual report to the school board.

<i>VSBA Review Date</i>	August 15, 2023
<i>Date Warned</i>	
<i>Date Adopted</i>	
<i>Legal References</i>	16 V.S.A. §§ 1222, 1224 (Student transportation)
	16 V.S.A. § 1551 (Technical center transport)
<i>Cross References</i>	

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² Required by 16 V.S.A. §1222

³ 16 V.S.A. §1222 states that the policy "shall consider the transportation needs of students, including such factors as the age and health of a student, distance to be traveled, and condition and type of highway."

districts' needs and local, state and federal laws, regulations and court decisions, and other relevant education activity.

Addison Central School District

Policy: Title I Comparability

File Code: D4

Warned: January 6, 2017

Adopted: January 17, 2017

If a school in the *Addison Central School District* becomes eligible to receive Title I funds, the school shall provide comparable services, staffing levels, curriculum materials, and instructional supplies for Title I eligible and non-Title I eligible schools. The district shall use local and state funds to ensure equivalence among schools in staffing and the provision of curricular materials and instructional supplies. Students in all schools shall be eligible for comparable programs and supplemental supports. The district shall utilize district-wide salary schedules for professional and non-professional staff.

The superintendent or designee shall develop procedures for compliance with this policy and shall maintain records that are updated biennially documenting the district's compliance with this policy.

D4

REQUIRED¹

TITLE I COMPARABILITY

ADOPTION NOTES – This text box and the disclaimer should be removed prior to adoption.

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(d) Withdrawn and earlier versions of revised policies should be maintained separately as part of the permanent records of the District.

Statement of Policy

If a school in the _____ School District becomes eligible to receive Title I funds, the school district in which the school is located shall provide comparable services, staffing levels, curriculum materials and instructional supplies for Title I eligible and non-Title I eligible schools. The district shall use local and state funds to ensure equivalence among schools in staffing and the provision of curricular materials and instructional supplies. Students in all schools shall be eligible for comparable programs and supplemental supports. The district shall utilize district-wide salary schedules for professional and non-professional staff.

Administrative Responsibilities

The superintendent or designee shall develop written procedures to ensure:

1. Compliance with the federal comparability requirements; and
2. That records documenting compliance are maintained and updated biennially;

<i>VSBA Review Date</i>	August 15, 2023
<i>Date Warned</i>	

¹ 20 USC §6321(c) requires local education agencies (LEAs) to have a policy ensuring equivalence among schools in teachers, administrators, and other staff; and a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.

<i>Date Adopted</i>	
<i>Legal References</i>	20 USC §6321(c) 20 USC 7801(26) (LEA defined) Vermont Agency of Education CFP Comparability Guidance
<i>Cross References</i>	

DISCLAIMER: This model policy has been prepared by the Vermont School Boards Association for the sole and exclusive use of VSBA members, as a resource to assist member school boards with their policy development. School Districts should consult with legal counsel and revise model policies to address local facts and circumstances prior to adoption, unless the model policy states otherwise. VSBA continually makes revisions based on school districts' needs and local, state and federal laws, regulations and court decisions, and other relevant education activity.

Addison Central School District

Policy: **Animal Dissection**
File Code: **D5**
Warned: **November 8, 2016**
Adopted: **November 21, 2016**
Reviewed: **September 28, 2022 (no changes)**

Policy

It is the intent of the *Addison Central* School District to comply with the requirements of Act 154 of 2008 regarding the right of students to be excused from participating in or observing activities involving the dissection or vivisection of animals. Students enrolled in district schools shall have the right to be excused from participating in any lesson, exercise, or assessment requiring the student to dissect, vivisect, or otherwise harm or destroy an animal or any part of an animal or to observe any of these activities, as part of a course of instruction.

Definition

As used in this policy, the word “animal” means any organism of the kingdom animalia and includes an animal’s cadaver or the severed parts of an animal’s cadaver.

Alternative Education Method

A student who is excused under this policy shall be provided with alternative methods through which he or she can learn and be assessed on material required by the course. The alternative methods shall be developed by the teacher of the course, in consultation with the principal if necessary.

Discrimination

No student shall be discriminated against based on his or her decision to exercise the right to be excused afforded by this policy.

Legal Reference:

Act 154 of 2007-2008 Adjourned Session
16 V.S.A. §912

ANIMAL DISSECTION

ADOPTION NOTES – This text box and the disclaimer should be removed prior to adoption.

(a) General – As with all model policies, VSBA recommends that each board carefully review this model prior to adoption to assure suitability with the district's own specific circumstances, internal coding system, current policies, and organizational structures. Highlighted language or blank, underscored spaces indicate areas which Boards must change/complete to reflect local personnel titles, policy references, duty assignments etc. There may also be optional language for the board to consider; in this case the word [OPTIONAL] should be removed.

(b) Legal references are listed for convenience, but do not need to be included in the policy as adopted.

(c) Any model policies listed under "cross-reference" indicate a reference to another related VSBA model policy. A district should check its own current policies to assure internal consistency.

(d) Withdrawn and earlier versions of revised policies should be maintained separately as part of the permanent records of the District.

Statement of Policy

It is the policy of the _____ Supervisory Union/Supervisory District to safeguard a student's right to be excused from participating in any lesson, exercise or assessment requiring the student to dissect, vivisect or otherwise harm or destroy an animal or any part of an animal, or to observe any of these activities, as part of a course of instruction.

Definitions

1. **Animal** means any organism of the kingdom animalia and includes an animal's cadaver or the severed parts of an animal's cadaver.²

Administrative Responsibilities

The superintendent, or designee, shall ensure that

1. Procedures providing the following are developed:³

¹ 16 V.S.A. § 912(b) requires each school district to adopt and implement policies regarding a student's right to be excused from participating in any lesson, exercise, or assessment requiring the student to dissect, vivisect, or otherwise harm or destroy an animal as part of a course of instruction.

² 16 V.S.A. § 912(c)

³ 16 V.S.A. § 912(b) requires procedures that provide "timely notification" to students and parents; processes for students to exercise this right.

- 1) Timely notification to each student enrolled in the course and to the student's parent or guardian of the student's right to be excused from participating in or observing the lesson; and
- 2) The process by which a student may exercise this right.⁴
2. A student who is excused under this policy is provided with alternative methods through which they can learn and be assessed on material required by the course. The alternative methods must be developed by the teacher of the course, in consultation with the principal if necessary.⁵
3. No student is discriminated against based on the decision to exercise the right to be excused afforded by this policy.⁶

<i>VSBA Review Date</i>	August 15, 2023
<i>Date Warned</i>	
<i>Date Adopted</i>	
<i>Legal References</i>	16 V.S.A. §912
<i>Cross References</i>	

DISCLAIMER: This model policy has been prepared by the Vermont School Boards Association for the sole and exclusive use of VSBA members, as a resource to assist member school boards with their policy development. School Districts should consult with legal counsel and revise model policies to address local facts and circumstances prior to adoption, unless the model policy states otherwise. VSBA continually makes revisions based on school districts' needs and local, state and federal laws, regulations and court decisions, and other relevant education activity.

⁴ 16 V.S.A. § 912(b) (1). The law does not provide a definition of "timely notice." Nor does the law require that the processes for students to follow when choosing to opt out of activities covered by the law have specific components. It is likely that annual notice to parents and students through handbooks or course syllabi will be sufficient to comply with the timely notice requirement. The notice should indicate approximately when dissection activities (if any) may take place in specific courses. Processes for students to opt out of activities covered by this policy should indicate how and when a student must notify the course teacher of his or her intention to be excused from an activity.

⁵ This provision is a required component of the policy on this subject adopted by the school board. See 16 V.S.A. § 912(b)(2).

⁶ This provision is a required component of the policy on this subject adopted by the school board. See 16 V.S.A. § 912(b)(3).

Addison Central School District

Policy: **Class Size**
File Code: **D6**
Warned: **November 8, 2016**
Adopted: **November 21, 2016**
Warned: **November 18, 2022**
Amended: **November 28, 2022**

Policy

It is the intent of the Board to comply with Sections 15 and 16 of Act 153 of 2010 requiring superintendents to work with school boards to develop policy guidelines for minimum and optimal average class sizes in regular and technical education classes. Class size guidelines will be used to inform annual decisions related to staffing and program offerings.

Implementation

1. The superintendent or his or her designee shall, in consultation with building principals, develop supervisory union wide class minimum, maximum and optimum average class size guidelines that take into account the instructional needs of specific elementary grade intervals and required and elective courses at the secondary level.
2. Class size guidelines in the supervisory union may vary as necessary to reflect differences among school districts due to geography and other factors, such as school size and programmatic needs.
3. The guidelines shall also ensure compliance with state or federal requirements related to matters such as student-teacher ratios, special education, technical education and English Language Learners.
4. The superintendent shall report to the Board at least annually on the implementation of this policy, and shall include in his or her report information related to the use of the guidelines in determining actual class sizes and program offerings in the schools within the supervisory union.
5. This policy shall be posted on the Addison Central School District website and forwarded to the Secretary of Education.

REQUIRED¹**CLASS SIZE POLICY**

ADOPTION NOTES – This text box and the disclaimer should be removed prior to adoption.

(a) General – As with all model policies, VSBA recommends that each board carefully review this model prior to adoption to assure suitability with the district’s own specific circumstances, internal coding system, current policies, and organizational structures. Highlighted language or blank, underscored spaces indicate areas which Boards must change/complete to reflect local personnel titles, policy references, duty assignments etc. There may also be optional language for the board to consider; in this case the word [OPTIONAL] should be removed.

(b) Legal references are listed for convenience, but do not need to be included in the policy as adopted.

(c) Any model policies listed under “cross-reference” indicate a reference to another related VSBA model policy. A district should check its own current policies to assure internal consistency.

(d) Withdrawn and earlier versions of revised policies should be maintained separately as part of the permanent records of the District.

Statement of Policy

It is the policy of the _____ Supervisory Union/Supervisory District (SU/SD) to comply with Vermont law requiring school boards to develop guidelines for minimum and optimal average class sizes for regular and career technical education classes. Class size guidelines will be used to inform annual decisions related to staffing and program offerings.

Administrative Responsibilities:

1. The superintendent or designee shall, in consultation with building principals, develop class minimum, maximum, and optimum average class size guidelines that:
 - 1) Take into account the instructional needs of specific elementary grade intervals and required and elective courses at the secondary level.
 - 2) May vary, as necessary, to reflect differences among school districts due to geography and other factors, such as school size and programmatic needs.
 - 3) Comply with state or federal requirements related to matters such as student-teacher ratios, special education, technical education and English Language Learners.

¹ 16 V.S.A. § 242(5) requires superintendents to “work with school boards of the member districts to develop and implement policies regarding minimum and optimal average class sizes for regular and career technical education classes. The policies may be supervisory union-wide, may be course or grade specific, and may reflect differences among school districts due to geography and other factors.”

2. The superintendent shall report to the Board at least annually on the implementation of this policy, and shall include in the report information related to the use of the guidelines in determining actual class sizes and program offerings in the schools within the SU/SD.
3. In accordance with Act 153 of 2010, the superintendent shall ensure that this policy is posted on the SU/SD website.

<i>VSBA Review Date</i>	August 15, 2023
<i>Date Warned</i>	
<i>Date Adopted</i>	
<i>Legal References</i>	16 V.S.A. § 242(5) Act 153 of 2010
<i>Cross References</i>	

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Addison Central School District

Policy: Travel Reimbursement

File Code: F1

Warned: March 20, 2019

Adopted: April 1, 2019

Policy

It is the policy of the Addison Central School District to reimburse the reasonable expenses for travel for school business on an actual cost basis or on a per diem by its employees, school board members, and volunteers to the extent that budgeted funds permit.

Reimbursement will be only for those expenses that are reasonable and necessary for the activities of the Addison Central School District. The method of reimbursement will be consistent whether expenses are incurred in furtherance of federally funded or non-federally funded activities. Prior approval from the superintendent or his or her designee will be required.

Implementation

Pursuant to this policy and consistent with relevant collective bargaining agreements, the superintendent or his or her designee will establish written procedures to govern the reimbursement and method of prior approval for the following: air/rail travel, meals, lodging, and mileage.

TRAVEL REIMBURSEMENT

ADOPTION NOTES – This text box and the disclaimer should be removed prior to adoption.

(a) General – As with all model policies, VSBA recommends that each board carefully review this model prior to adoption to assure suitability with the district’s own specific circumstances, internal coding system, current policies, and organizational structures. Highlighted language or blank, underscored spaces indicate areas which Boards must change/complete to reflect local personnel titles, policy references, duty assignments etc. There may also be optional language for the board to consider; in this case the word [OPTIONAL] should be removed.

(b) Legal references are listed for convenience, but do not need to be included in the policy as adopted.

(c) Any model policies listed under “cross-reference” indicate a reference to another related VSBA model policy. A district should check its own current policies to assure internal consistency.

(d) Withdrawn and earlier versions of revised policies should be maintained separately as part of the permanent records of the District.

Statement of Policy

It is the policy of the _____ School District/Supervisory Union to reimburse the reasonable expenses for travel for school business on [CHOOSE ONE: an actual cost basis / on a per diem or mileage basis in lieu of actual costs incurred / or on a combination of the two] by its employees, school board members and volunteers, to the extent that budgeted funds permit.

Reimbursement will be only for those expenses that are reasonable and necessary for the activities of the _____ School District/Supervisory Union. The method of reimbursement will be consistent whether expenses are incurred in furtherance of federally funded or non-federally funded activities.

Administrative Responsibilities

The superintendent or designee shall establish written procedures to implement this travel reimbursement policy. Such procedures shall include:

1. The types of expenses that are covered, such as airfare, car rental, lodging, meals, tolls, parking, and mileage;
2. Expenses that are excluded, such as alcohol;
3. Spending limits;
4. Method of prior approval; and
5. Time frame for reimbursement.

¹ 2 CFR 200.475

<i>VSBA Review Date</i>	August 15, 2023
<i>Date Warned</i>	
<i>Date Adopted</i>	
<i>Legal References</i>	2 CFR 200.475
<i>Cross References</i>	

DISCLAIMER: This model policy has been prepared by the Vermont School Boards Association for the sole and exclusive use of VSBA members, as a resource to assist member school boards with their policy development. School Districts should consult with legal counsel and revise model policies to address local facts and circumstances prior to adoption, unless the model policy states otherwise. VSBA continually makes revisions based on school districts' needs and local, state and federal laws, regulations and court decisions, and other relevant education activity.

Addison Central School District

Policy: Finance Policy
File Code: F20
Warned: October 24, 2017
Adopted: November 6, 2017

Policy: Budget Development

Budget planning and development should make the best use of available resources to maintain or improve educational quality. Public input and engagement is critical to creating and implementing a successful budget. Thorough planning should include thoughtful consideration of the extent to which existing programs, as well as all other school-based programs or activities, contribute to improved student learning, equity, access, and engagement. In addition, consideration must be given to the capacity of our community to support and fund local educational initiatives. Key factors in the budget development process include projected enrollment, facility infrastructure requirements, terms and conditions of applicable negotiated agreements, and state/federal requirements.

Schedule: The superintendent will submit a budget development calendar for approval by the Addison Central School District Board (the Board) in September. The calendar will identify all key dates in the budget development process including:

- State issued spending threshold
- State issued Property and Income dollar equivalent yields
- State issued Equalized pupil counts
- State issued Common Level of Appraisal
- First budget draft
- Second budget draft
- Budget approval deadline
- Annual meeting

Board Guidance: As soon as practical, after approval of the budget calendar, the Board will issue budget guidance to the superintendent.

Finance Committee: A finance committee, made up of members of the Board, shall work closely with the Superintendent and his/her staff to provide further guidance, review early budget drafts and related data. The committee may seek outside experts and stakeholders to participate in committee work.

The Board expects the superintendent to work closely with the principals and directors when preparing the District budget. In developing school and/or department budget submissions the principals and directors are expected to solicit and consider the ideas of staff.

The Board will, after public hearings and/or informational meetings, adopt a budget for consideration by the District's voters. The budget will be presented by the Board for approval by

the voters at the annual meeting of the District. Preparation of the Board's budget presentation and other board strategies for explaining and supporting its budget will be a formal agenda item at a meeting of the Board prior to the annual District meeting.

Policy: Financial Management

The Addison Central School District shall manage its financial affairs in a responsible and transparent manner using acceptable financial practices and providing appropriate accountability. As trustee of local, state and federal funds allocated for use in public education, the Board shall fulfill its responsibility to see that funds are used to achieve the purposes intended.

The Board seeks to achieve the following goals:

1. Manage finances to achieve the greatest educational returns in relation to dollars expended.
2. Establish efficient processes and procedures in all areas of fiscal management.
3. Provide timely and appropriate information and training to staff having fiscal responsibilities.
4. Follow Generally Accepted Accounting Principles (GAAP) and all applicable fiscal management guidelines.

Fiscal Accounting and Reporting

The School District recognizes its responsibilities to ensure accurate and prudent management of its financial affairs. This includes accounting for the receipt and expenditure of federal, state, and local tax dollars, as well as revenues from other sources.

The School District will employ a double entry accrual accounting system and will conform to Generally Accepted Accounting Principles (GAAP). The financial records of the District must be adequate to show that those in charge have handled funds within the framework of law and in accordance with state guidelines.

The financial records must be adequate to guide the making or deferring of purchases, the expanding or curtailing of programs, and the controlling of expenses.

Financial reports will be provided to the Board on a quarterly basis, and as requested by the Board. These reports will include approved budget, transfers, adjusted budget, expenditures, encumbrances, and unencumbered balances.

Financial reports will be submitted to federal and state agencies as required by applicable state/federal statute/regulation.

The School District will arrange for an annual audit of accounts by a certified public accountant. The final audit report shall be reviewed and accepted by the Board.

Bids, Contracts and Purchases: The purchase of supplies, equipment and services represents a significant expenditure in the District budget. These purchases must be made in an open, fair

and economical manner and must guard against any improprieties. Bids, contracts and purchases will be accomplished following applicable statutes.

Policy: Travel Reimbursement

It is the policy of the Addison Central School District to reimburse the reasonable expenses for travel for school business on a per diem or mileage basis in lieu of actual costs incurred by its employees, school board members and volunteers, to the extent that budgeted funds permit.

Reimbursement will be only for those expenses that are reasonable and necessary for the activities of the School District. The method of reimbursement will be consistent whether expenses are incurred in furtherance of federally funded or non-federally funded activities. Prior approval from the superintendent or his or her designee will be required.

Pursuant to this policy and consistent with relevant collective bargaining agreements, the superintendent or his or her designee will establish written procedures to govern the reimbursement and method of prior approval for the following: air/rail travel, meals, lodging, and mileage.

Policy: Capitalization and Disposal of Assets

In order to provide for the proper control and conservation of Addison Central School District property as well as proper accounting for financial reporting purposes, the Superintendent or his or her designee shall maintain a schedule of capitalized assets reported in conjunction with the annual audit.

Implementation

Capitalization of assets, inclusive of computing devices, equipment, general purpose equipment, information technology systems, special purpose equipment and supplies, occurs when all of the following criteria are met:

1. The asset is tangible and complete. Construction in progress is capitalized but not depreciated until construction is completed;
2. The asset is used in the operation of the District's activities;
3. The asset has a value and useful life at the date of acquisition that meets or exceeds the following:
 - \$5,000 individual component value and one year of useful life
 - All buildings and land must be reported regardless of value and useful life at date of acquisition.

Assets acquired through donation will be recorded at their estimated fair market value on the date of donation and capitalized according to the criteria above.

Annual depreciation will be charged in equal amounts over the estimated useful lives of all capital assets. The assets' estimated useful life will be assigned by management in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) rulings.

School Properties Disposal:

The School District recognizes that in the ongoing operation of the school system, there may be school property (not including real estate) that is no longer useful to the School District, and in the interest of efficiency and operation such property should be properly disposed of. Subject to statutory limitations, administration is authorized to proceed in a proper and orderly manner in disposing of school property that is no longer useful to the School District. Disposal shall include the acts or processes of selling, donating, trading, transferring control to another, discarding, and destroying.

Policy: Investments

It is the policy of the Addison Central School District to invest its endowments, trusts, scholarships, and other special funds to maximize returns with socially responsible investments so the funds may continue to be used as intended.

Objectives

The objectives of the Funds are:

- to invest long-term;
- to protect the purchasing power of the funds; and
- to reinvest any additional growth in the principal.

Asset Allocation Guidelines (as applicable)

The asset allocation strategic norms are 61% equities, 28% fixed income, 5% cash and 5% alternatives while the asset allocation ranges are 55-75% equities, 10-40% fixed income, 0-20% cash and 0-15% alternatives, but the finance committee and Funds' manager(s) have the discretion to amend the investment objective. The finance committee will review the allocation at least every twelve (12) months to consider making changes to the investment objective, if necessary. In making the asset allocation target, all funds in aggregate will be considered.

Portfolio Goals

Performance benchmarks for the Funds' manager(s) will be measured quarterly.

Distributions

Funds will be distributed as dictated in the Fund documents.

Restrictions and Priorities

Investments in foreign securities will only be made through common stocks, bonds, mutual funds, exchange traded funds, and American depository receipts listed on the NYSE, American Stock Exchange, or NASDAQ. Only bonds with ratings of A or better by Moody's, and/or Standard and Poor will be purchased. Investments shall not be made in commodities; commodity contracts; oil, gas, or mineral leases; mineral rights; royalty contracts; or individual parcels of real estate. This restriction is not intended to preclude domestic exchange traded funds (ETFs), or investments in Real Estate Investment Trusts (REITs) or other listed real

estate equities or bonds, for which quotations are readily available. Margin transactions, short sales, options, puts, calls, straddles, and/or spreads shall not be used. Investments shall not be made in equity issues and bond securities for which quotations are not available. No investments shall be made which would require a federal, state, or local tax return. Unsecured personal loans of any of these Funds shall not be made. Investment managers are directed to invest only in stocks/equities, which adhere to the limitations listed below. The managers shall not buy and shall not hold stocks or holdings from entities whose products are not allowed on school premises, which include the following: Adult Content Providers, Adult Entertainment, Adult Movie Producers, Alcohol, Child & Sweatshop Labor, Firearms, Gambling, and/or Tobacco.

Contributions to Funds will be accepted in accordance with the School District's Gift Acceptance Policy.

Policy: Borrowing

The District is responsible to promptly pay employees and vendors for services rendered. At times during the year, funds from federal, state and local sources may not be received in time to meet cash flow requirements. Accordingly, the District may be required to borrow funds in anticipation of revenues. Authority for tax anticipation borrowing will be requested from the respective District electorate. Administration must seek the lowest interest rate through competitive bidding and will borrow the minimum amount necessary to maintain positive cash flow.

RECOMMENDED

FISCAL MANAGEMENT AND GENERAL FINANCIAL ACCOUNTABILITY

ADOPTION NOTES – This text box and the disclaimer should be removed prior to adoption.

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(b) Legal references are listed for convenience, but do not need to be included in the policy as adopted.

(c) Any model policies listed under “cross-reference” indicate a reference to another related VSBA model policy. A district should check its own current policies to assure internal consistency.

(d) Withdrawn and earlier versions of revised policies should be maintained separately as part of the permanent records of the District.

Statement of Policy

It is the policy of the _____ Supervisory Union/School District to manage its financial affairs in a lawful, responsible and transparent manner. As trustee of local, state and federal funds allocated for use in public education, the Board shall fulfill its responsibility to see that funds are used to achieve the purposes intended.

Administrative Responsibilities

The superintendent or designee shall develop procedures and/or assist the board to:

1. Establish and maintain a system for receipt, deposit, disbursement, accounting, control, and reporting procedures that meets the Generally Accepted Accounting Principles (GAAP) for state and local governments and will follow, at a minimum, the code structure contained in the Handbook for Financial Accounting of Vermont School Systems: Financial Code Classification system.¹
2. Examine claims against the district for school expenses and draw orders for the payment of those claims.²

¹ 16 VSA § 563(8)

² 16 VSA § 563(8)

3. Establish, with the advice and consent of the Auditor of Accounts and the Vermont Secretary of Education, a system of accounts for the proper control and reporting of school district finances and for stating the annual financial condition of the district.³
4. Arrange an annual audit of accounts by a certified public accountant. The Board shall review the final audit.
5. Provide suitable crime insurance coverage or bonding for employees handling large sums of money, for any school directors authorized to receive or disburse funds, and for the collector, or treasurer, or both.⁴
6. Maintain inventories of supplies, materials, and instructional equipment to be presented to the board annually.
7. Follow the bidding requirements set out in 16 V.S.A. §559.
8. Establish a system for managing miscellaneous accounts such as fees, fines, penalties, book losses, breakage and sale of equipment and materials. At the school level, the principal will be responsible for overseeing all student accounts.
9. Ensure that the Board is aware of any material deviations from the budget.
10. Provide the Board with financial reports at least quarterly, and as requested. The reports will provide the Board with the information needed to assure focused and responsible management of financial resources, including but not limited to:
 - a. Appropriation Accounts
 - i. Original appropriation
 - ii. Authorized transfers and adjustments
 - b. Revised appropriations
 - i. Expenditures to date
 - ii. Outstanding encumbrances
 - iii. Unencumbered balance
 - c. Revenue Accounts
 - i. Estimated revenues
 - ii. Amounts received to date
 - iii. Revenues estimated to be received during the balance of the fiscal year

[1] 16 V.S.A. §563(8)

[2] 16 V.S.A. §563(8)

[3] 16 V.S.A. §563(9)

VSBA Versions:	August 15, 2023
Date Warned:	

³ 16 VSA § 563(9)

⁴ 16 VSA § 492, 16 VSA § 735(f), 24 VSA § § 832, 833

Date Adopted:	
Legal Reference(s):	16 V.S.A. §§563(8),(9) (Powers of school boards)
	16 V.S.A. §559 (Public bidding)
	16 V.S.A. §.§ 492, 735(f), and 24 V.S.A. §§ 832, 833 (Bonding requirements)
	16 V.S.A. §1756 (Indemnity and insurance)
	Vermont State Board of Education Manual of Rules & Practices Rule Series 3250 and 6300
	Vermont Agency of Education Rules Series 100 (District Quality Standards)
	Vermont Agency of Education Handbook for Financial Accounting of Vermont School Systems (Handbook II)
Cross Reference(s):	Capitalization of Assets

CAPITALIZATION OF ASSETS

ADOPTION NOTES – This text box and the disclaimer should be removed prior to adoption.

(a) General – As with all model policies, VSBA recommends that each board carefully review this model prior to adoption to assure suitability with the district's own specific circumstances, internal coding system, current policies, and organizational structures.

Highlighted language or blank, underscored spaces indicate areas which Boards must change/complete to reflect local personnel titles, policy references, duty assignments etc.

There may also be optional language for the board to consider; in this case the word [OPTIONAL] should be removed.

(b) Legal references are listed for convenience, but do not need to be included in the policy as adopted.

(c) Any model policies listed under "cross-reference" indicate a reference to another related VSBA model policy. A district should check its own current policies to assure internal consistency.

(d) Withdrawn and earlier versions of revised policies should be maintained separately as part of the permanent records of the District.

Statement of Policy

It is the policy of the _____ School District to account for and control all capital assets under the District's control.

Definitions

1. Capital Assets -

- a. Tangible or intangible assets used in operations and having a useful life of more than one year, including (i) land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, exchange, or through a lease accounted for as financed purchase under Government Accounting Standards Board (GASB) standards or a finance lease under Financial Accounting Standards Board (FASB) standards; and (ii) additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).
- b. Capital assets do not include intangible right-to-use assets (per GASB) and right-to-use operating lease assets (per FASB). For example, assets capitalized that recognize a lessee's right to control the use of property and/or equipment for a period of time under a lease contract.

¹ Adoption of this policy is recommended by a joint VASBO/Agency of Education working group on federal grant compliance.

2. **Estimated Useful Life** - an estimate of the time period that an asset can be used for the purpose for which it was intended.

Administrative Responsibilities

1. The superintendent or designee shall maintain a schedule of capital assets reported in conjunction with the annual audit.
2. Capitalization occurs when all of the following criteria are met:
 - 1) The asset is tangible and complete. Construction in progress is capitalized but not depreciated until construction is complete.
 - 2) The asset is used in the operation of the district's activities.
 - 3) The asset has a value and useful life at the date of acquisition that meets or exceeds the following.
 - a) A value of \$_____ (max \$5,000) individual component value and one year of useful life.
 - b) All buildings and land must be reported regardless of value and useful life at the date of acquisition.
 - c) [OPTIONAL] If a group of assets acquired at the same time represents a significant asset for the district but do not meet the threshold for capitalization individually, the group assets should be capitalized according to the thresholds set out above.²
3. Assets acquired through donation shall be recorded at their estimated fair market value on the date of donation and capitalized according to the above criteria.
4. Annual depreciation shall be charged in equal amounts over the estimated useful lives of all capital assets. The superintendent or designee shall assign the assets' estimated useful life in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) rulings.

VSBA Versions:	August 15, 2023
Date Warned:	
Date Adopted:	
Legal Reference(s):	2 CFR 200.1

² The Handbook for Financial Accounting of Vermont School Systems (Handbook II) addresses the capitalization of group assets and states that districts **may** choose to capitalize groups of items acquired at the same time that do not meet the threshold for capitalization individually.

	Vermont Agency of Education Handbook for Financial Accounting of Vermont School Systems (Handbook II)
Cross Reference(s):	Fiscal Management and General Financial Accountability

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