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800 OBJECTIVES OF BUILDINGS & SITES

This series of the board policy manual sets forth the board objectives and goals for the school district's buildings and sites. It is the goal of the board to provide sufficient school district buildings and sites for the education program. The board will strive to provide an environment which will encourage and support learning.

In providing this environment the school district buildings and sites will accommodate the organizational and instructional patterns that support the education program. The board has final authority to determine what is necessary to meet the needs of the education program.

It is the responsibility of the superintendent to oversee the day-to-day operations of the school buildings and sites and to notify the board of areas in need of improvement.

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Reviewed 04/09/18

Revised

801.1 BUILDINGS & SITES LONG RANGE PLANNING

As part of the board's long-range plan for the school district's education program, the board will include the buildings and sites needs for the education program. The long-term needs for building and will be discussed and determined by the board.

It is the responsibility of the superintendent to provide information including, but not limited to, enrollment projections and education program requirements to the board.

Legal Reference: Iowa Code §§ 280.3, .12, .14; 297 (2009).

Cross Reference: 105 Long-Range Needs Assessment
211.4 Work Sessions

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801.2 BUILDINGS & SITES SURVEYS

The board may engage the services of consultants or other personnel to study the needs of the school district's buildings and sites in providing the education program. The results of these services will be considered in planning the education program and in making decisions about the improvement and acquisition of additional buildings and sites.

It is the responsibility of the superintendent to make a recommendation to the board regarding the need for such services and who should perform such services for the board.

Legal Reference: Iowa Code §§ 280.3, .14; 297 (2009).

Cross Reference: 105 Long-Range Needs Assessment
801 Site Acquisition and Building Construction

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801.3 EDUCATIONAL SPECIFICATIONS FOR BUILDINGS & SITES

Buildings and sites considered for purchase or construction by the board or currently owned by the school district and used for the education program must meet, or upon improvement be able to meet, the specifications set by the board. The board will make this determination.

Prior to remodeling or other construction of buildings and sites, the board may appoint a committee of consultants, employees, citizens, or others to assist the board in developing the specifications for the new or improved buildings and sites. These specifications will be consistent with the education program, and they will provide the architect with the information necessary to determine what is expected from the facility. It is within the discretion of the board to determine whether a committee is appointed.

The education specifications will include, but not be limited to, the financial resources available for the project, the definition and character of classrooms, the functional use to be made of the rooms, description of specialized needs, and other pertinent information as the board deems necessary.

It is the responsibility of the superintendent to make a recommendation to the board regarding the specifications of buildings and sites.

Legal Reference: Cedar Rapids Community School District, Linn County v. City of Cedar Rapids, 252 Iowa 205, 106 N.W.2d 655 (1960).
Iowa Code §§ 73A.2, .18; 280.3, .14; 297; 544A (2009).
1974 Op. Att'y Gen. 529.

Cross Reference: 801 Site Acquisition and Building Construction

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801.4 SELECTION OF AN ARCHITECT

The board shall have the authority to select the architect for construction requiring these services. The financial condition of the school district, the ability of the architect to meet the specifications of the board and the State Department of Education if necessary, the experience of the architect and other factors deemed relevant by the board will be considerations for selection of an architect.

It shall be the responsibility of the board to interview the architects and make a decision.

Legal Reference: Iowa Code chs. 297; 544A (2009)

Cross Reference: 801 Site Acquisitions and Building Construction

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801.5 SITE ACQUISITION

Sites acquired by the board will meet or, upon improvement, be able to meet the specifications set out by the board prior to using the site for the education program. The board may meet in closed session to discuss potential purchases of sites.

It is the responsibility of the superintendent to assist the board and to make recommendations concerning the acquisition of sites.

Legal Reference: Iowa Code §§ 21.5(j); 297 (2009).

Cross Reference: 213 Closed Sessions
705.1 Purchasing - Bidding
801 Site Acquisition and Building Construction
801.3 Educational Specifications for Buildings & Sites

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801.6 BIDS AND AWARDS FOR CONSTRUCTION CONTRACTS

The board supports economic development in Iowa, particularly in the school district community. Construction contracts will be made in the school district community or in Iowa from Iowa-based companies if the bids submitted are comparable in quality and can be received without additional cost in comparison to those submitted by other bidders. The board will have the authority to approve or retain construction contracts.

Public, competitive sealed bids are required for construction projects, including renovation and repair, with a cost exceeding \$25,000. The public, competitive sealed bid requirement is waived in the case of emergency repairs when the repairs are necessary to prevent the closing of a school. The AEA administrator will certify that the emergency repairs are necessary to prevent the closing of a school.

The award of construction contracts will, generally, be made to the lowest responsible bidder. The board, in its discretion, after considering factors relating to the construction, including, but not limited to, the cost of the construction, availability of service and/or repair, completion date, and any other factors deemed relevant by the board, may choose a bid other than the lowest bid. The board will have the right to reject any or all bids, or any part thereof, and to enter into the contract or contracts deemed to be in the best interests of the school district.

It is the responsibility of the superintendent to make a recommendation and the reason for it to the board for construction contract bids.

Legal Reference: Iowa Code §§ 72; 73; 73A.2, .18; 297.7-.8 (2009).

Cross Reference:

- 705 Expenditures
- 705.1 Purchasing-Bidding
- 705.3 Requisitions and Purchase Orders
- 705.4 Receiving Goods and Services
- 801 Site Acquisition and Building Construction
- 801.2 Building & Sites Surveys
- 802.2 Requests for Improvements

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801.7 FINANCING SITES AND CONSTRUCTION

Prior to the approval of a construction contract, except emergency construction, the board shall review methods for financing the project. The board may use the means it deems necessary to pay for the purchase of sites and construction. In determining the means of financing for these purposes, the board shall consider the financial condition of the school district and the uses allowed for the monies of the school district.

It shall be the responsibility of the superintendent to analyze the various methods of financing for the purchase of sites and construction and make a recommendation to the board.

Legal Reference: Harney v. Clear Creek Community School District, 261 Iowa 315, 154 N.W..2d 88 (1967).
Liggett v. Abbott, 192 Iowa 742, 185 N.W. 569 (1921)
Iowa Code §§ 73A; 74; 74A; 75; 278.1; 296; 297; 298 (1993)
1974 Op. Att’y Gen. 598.
1972 Op. Att’y Gen. 295.
1938 Op. Att’y Gen. 167.
1936 Op. Att’y Gen. 423.

Cross Reference: 705 Expenditures
801 Site Acquisition and Building Construction

801.8 SUPERVISION OF CONSTRUCTION

Construction authorized by the board must be supervised for proper execution. The board will tour the completed construction area before allowing final payment on the project.

It shall be the responsibility of the superintendent to supervise construction projects of the school district as they are completed. The superintendent shall be responsible for providing the board with progress reports at each meeting until the construction is completed and shall work closely with the architect.

Legal Reference: Iowa Code §§ 279.8 (2009)

Cross Reference: 801 Site Acquisition and Building Construction

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802.1 MAINTENANCE SCHEDULE

The school district buildings and sites, including the grounds, buildings and equipment, will be kept clean and in good repair. Employees should notify the building principal when something is in need of repair or removal, including graffiti.

It is the responsibility of the superintendent to maintain the school district buildings and sites. As part of this responsibility, a maintenance schedule is created and adhered to in compliance with this policy.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2009).

Cross Reference: 502.2 Care of School Property/Vandalism
502.7 Student Lockers
802 Maintenance, Operation and Management
804.1 Facilities Inspections

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802.2 REQUESTS FOR IMPROVEMENTS

Generally, except for emergency situations, requests for improvements or repairs are made to the superintendent by building principals and the head custodian. Requirements for requests outlined in the maintenance schedule will be followed.

Minor improvements, not exceeding a cost of \$5,000, may be approved by the superintendent. Improvements exceeding \$5,000 must be approved by the board. Routine maintenance and repairs outlined in the maintenance schedule will be followed.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2009).

Cross Reference: 802.1 Maintenance Schedule
802.3 Emergency Repairs

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802.3 EMERGENCY REPAIRS

In the event an emergency requiring repairs in excess of \$25,000 to a school district facility are necessary to correct or control the situation and to prevent the closing of school, the provisions relating to bidding will not apply.

It is the responsibility of the superintendent to obtain certification from the area education agency administrator stating such repairs in excess of \$25,000 were necessary to prevent the closing of school.

It is the responsibility of the superintendent to notify the board as soon as possible considering the circumstances of the emergency.

Legal Reference: Iowa Code §§ 280.3, .14; 297.8 (2009).

Cross Reference: 705.1 Purchasing - Bidding
802 Maintenance, Operation and Management

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802.4 FIXED ASSETS MANAGEMENT SYSTEM

To improve the school district's oversight of fixed assets by assigning and recording them to specific facilities and programs and to provide for proof loss of fixed assets for insurance purposes, the school district will establish and maintain a fixed assets management system for reporting capitalized fixed assets owned or under the jurisdiction of the school district in its financial reports in accordance with generally accepted accounting principles (GAAP) as required or modified by law.

A separate fixed assets listing is prepared for fixed assets in the general fixed assets account group (GFAAG) and for the fixed assets of each proprietary and fiduciary fund. "Fixed assets" in the GFAAG will include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. "Fixed assets" in the proprietary funds will include school district buildings and sites, construction in progress, improvements other than buildings and sites, capitalized interest, infrastructure, land and machinery and equipment. Fixed assets reported in the financial reports will include individual fixed assets with an historical cost equal to or greater than \$500. Fixed assets accounted for and reported in the proprietary funds are depreciated over the useful life of each fixed asset.

The fixed assets management system is updated monthly to account for the addition/acquisition, disposal, relocation/transfers of fixed assets. It is the responsibility of the superintendent to count and reconcile the fixed assets listing for the general fixed assets account group and for each proprietary and fiduciary fund with the fixed assets management system on June 30 each year.

It is the responsibility of the superintendent to develop administrative regulations implementing this policy. It will also be the responsibility of the superintendent to educate employees about this policy and its supporting administrative regulations.

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A (2009).

Cross Reference: 709 Insurance Program
701.5 Financial Records

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802.4R1 FIXED ASSETS MANAGEMENT SYSTEM REGULATION

A. Fixed assets management team.

1. The superintendent will appoint a fixed assets management team. Members of the fixed assets management team will include:
 - a. Superintendent, chair;
 - b. fixed assets manager;
 - c. Building principals;
 - d. Transportation director;
 - e. One or more facility maintenance personnel;
 - f. One or more technology personnel; and
 - g. Others deemed necessary by the superintendent.
2. The superintendent, in conjunction with the fixed assets management team, shall:
 - a. Conduct the fixed assets physical count;
 - b. Develop the fixed assets listing;
 - c. Tag fixed assets included in the fixed assets management system with a bar code identification number;
 - d. Make a recommendation of a computer software program for managing the fixed assets management system;
 - e. Enter the necessary data into the fixed assets management system and compile the appropriate reports;
 - f. Develop forms and procedures for maintaining the integrity of the fixed assets management system; and
 - g. Maintain responsibility for an accurate fixed assets management system.

B. Determining historical cost.

1. The historical cost of a fixed asset is based on the actual costs expended in making the fixed assets serviceable. For the initial fixed assets listing of currently owned fixed assets, records indicating the actual costs expended in making the fixed assets serviceable may be available in the central administrative office.
2. Gifts of fixed assets are given an "historical cost" of the estimated fair market value on the addition/acquisition date.
3. Fixed assets purchased under a capital lease are given an historical cost of their net present value of the minimum lease payments on the addition/acquisition date.
4. The historical cost of fixed assets in the proprietary funds must include capitalized interest and infrastructure.
5. Fixed assets for which the historical cost cannot be determined.
 - a. Search board minutes to determine the approximate acquisition date, contract approval date or project approval date.
 - b. Search central administrative office records at the time of the presumed addition/acquisition date, including those in storage, on microfiche or archives, to determine the actual costs expended in making the fixed assets serviceable.
 - c. If no records can be found to determine the actual costs expended in making the fixed assets serviceable the school district may estimate the historical cost using back trending/standard costing after consulting with the school auditor.

C. Annual fixed assets listing reconciliation.

1. The superintendent, in conjunction with the fixed assets management team, will conduct an annual fixed assets physical count to develop the annual fixed assets listing in a manner similar to the initial fixed assets listing process in B above. At least every three years, someone other than the person in custody of the fixed assets in the building/department/room will perform the fixed assets physical count for the building/department/room.
2. Upon completion of the annual fixed assets listing, the fixed assets listing is reconciled to the fixed assets management system data base.
3. Fixed assets found to have been excluded from the data base are added to the fixed assets management system. The fixed assets management system process is reviewed to prevent future incidents of excluding a fixed asset.
4. Fixed assets unaccounted for are reported to the superintendent who contacts the supervisor of and the employee/person in charge/control/custody of the fixed asset. The employee/person in charge/control/custody of the fixed asset has thirty days to account for the fixed asset.
5. Fixed assets unaccounted for after thirty days are reported to the superintendent for appropriate action and documentation. "Appropriate action" may include discipline, up to and including discharge, and may require the employee/person in charge/ control/custody of the fixed asset to replace the fixed asset.
6. The superintendent is responsible for documenting the reasons each fixed asset was not reconciled to the fixed assets management system.

D. Addition/acquisition of machinery and equipment fixed assets.

1. The school district's required purchasing administrative regulations and procedures must be followed to acquire machinery and equipment fixed assets. The school district's required administrative regulations and procedures must be followed for receiving a gift of machinery and equipment fixed assets.
2. The Machinery and Equipment fixed assets Addition/Acquisition Form must be completed for each additional machinery and equipment fixed assets with an addition/acquisition cost of equal to or greater than \$500. The following information must be collected:
 - a. Name of location-building/department/room;
 - b. Location-building/department/room code;
 - c. Balance sheet accounting/class code;
 - d. General fixed assets account group or proprietary fund asset (name proprietary fund);
 - e. Addition/acquisition date;
 - f. Check/purchase order number or gift;
 - g. Bar code identification number assigned to and placed on the fixed asset;
 - h. Serial/model number;
 - i. Cost-historical;
 - j. Fair market value on acquisition date (donated fixed assets only);
 - k. Estimated useful life (for proprietary funds only);
 - l. Vendor;
 - m. Purchasing fund;
 - n. Description of fixed asset;

- o. Department/person charged with custody,
- p. Method of addition/acquisition-purchase, trade, gift etc.,
- q. Quantity;
- r. Replacement cost; and
- s. Addition/acquisition authorization.

- 3. Machinery and equipment fixed assets acquired in a month must be entered into the fixed assets management system in the same month.

E. Addition/acquisition of real property fixed assets.

- 1. The school district's required purchasing administrative regulations and procedures must be followed to acquire a real property fixed asset. The school district's required administrative regulations and procedures must be followed for receiving a gift of a real property fixed asset.
- 2. The Real Property Fixed Assets Addition/Acquisition Form must be completed for each additional real property fixed asset. The following information must be collected:
 - a. Addition/acquisition date;
 - b. Seller;
 - c. Cost-historical/addition/acquisition, cost including legal, architect, surveying and related fees;
 - d. Balance sheet accounting/class code;
 - e. Fair market value on a requisition date (donated fixed assets only);
 - f. Estimated useful life of buildings (for proprietary funds only);
 - g. Legal description,
 - h. Location/address; and
 - i. Addition/acquisition authorization.
- 3. For real property fixed assets in the general fixed assets account group, the actual costs of construction in progress, other than infrastructure, is entered into the fixed assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.
- 4. For real property fixed assets in the proprietary funds, the actual costs of construction in progress, including infrastructure construction, is entered into the fixed assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.
- 5. Real property fixed assets acquired in a month must be entered into the fixed assets management system in the same month.

F. Relocation/transfer of machinery and equipment fixed assets.

- 1. A fixed assets Relocation/Transfer Form must be completed prior to removing machinery and equipment fixed assets from their current location. The following information must be collected:
 - a. Relocation/transfer date;
 - b. Quantity;
 - c. Bar code identification number;
 - d. Current location-building/department/room code;
 - e. Name of current location-building/department/room;

- f. New location-building/department/room code;
- g. Name of new location-building/department/room;
- h. Date placed at new location-building/department/room;
- i. Department/person charged with custody; and
- j. Relocation/transfer authorization.

2. Machinery and equipment fixed assets relocated/transferred in a month must be entered into the fixed assets management system in the same month.

G. Disposal of machinery and equipment and real property fixed assets.

1. A Machinery and Equipment fixed assets Disposal Form must be completed prior to disposing of machinery and equipment fixed assets. The following information must be collected:

- a. Disposal date;
- b. Quantity;
- c. Bar code tag identification number;
- d. Disposal method-junk, trade, sale, trade-in, etc.; and
- e. Disposal authorization.

2. A Real Property fixed assets Disposal Form must be completed prior to disposing of real property fixed assets. The following information must be collected:

- a. Disposal date;
- b. Legal description,
- c. Location/Address;
- d. Purchaser;
- e. Disposal method-trade, sale, stolen, etc.; and
- f. Disposal authorization.

3. Machinery and equipment/real property fixed assets disposed of in a month must be entered into the fixed assets management system in the same month.

H. Lost, damaged or stolen machinery and equipment fixed assets.

1. A Lost, Damaged or Stolen fixed assets Report must be completed when a fixed assets has been lost, damaged or stolen. The following information must be collected:

- a. Date of loss, damage or theft;
- b. Employee/person discovering;
- c. Quantity;
- d. Description of fixed asset;
- e. Bar code tag identification number;
- f. Location-building/department/room;
- g. Description of loss, damage, etc.;
- h. Filing of police report-yes or no;
- i. Filing of insurance report-yes or no;
- j. Sent for repair-yes or no;
- k. Date returned from repair;
- l. Date returned to location-building/department/room;
- m. Department/person charged with custody; and
- n. Authorization

2. Fixed assets damaged, lost or stolen in a month must be entered into the fixed assets management system in the same month.

I. Fixed assets reports.

1. Annual reports for June 30 each year.
 - a. fixed assets listing including the following items for the school auditor:
 - i. Balance sheet accounting/class code;
 - ii. Purchasing fund;
 - iii. Bar code tag identification number;
 - iv. Description of the fixed asset;
 - v. Historical cost; and
 - vi. Location.
 - b. fixed assets listing by location/building;
 - c. fixed assets listing by department/employee/person charged with custody; and
 - d. fixed assets listing by replacement cost.

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802.4R2 FIXED ASSETS MANAGEMENT SYSTEM DEFINITIONS

Back trending/standard costing - an estimate of the historical original cost using a known average installed cost for alike units as of the estimated addition/ acquisition date. This cost is only applied to the fixed assets initially counted upon implementation of the fixed assets management system when the historical original cost cannot be determined. It is inappropriate to apply the back trending/standard costing method to any fixed assets acquired after the fixed assets management system implementation date.

Balance sheet accounting/class codes - the codes set out for fixed assets in the Iowa Department of Education Uniform Accounting Manual. They are: 211-sites; 221-site improvements; 222- accumulated depreciation on site improvements; 231-buildings and building improvements; 232-accumulated depreciation on buildings and building improvements; 241-machinery and equipment; 242-accumulated depreciation on machinery and equipment, 251-works of art and historical treasures, 252-accumulated depreciation on works of art and historical treasures, 261-infrastructure, 262-accumulated depreciation on infrastructure, and 271-construction in progress.

Book value - The value of a fixed asset on the records of the school district, which can be the cost or, in the case of fixed assets in the proprietary fund, the cost less the appropriate allowances, such a depreciation.

Buildings and building improvements - A fixed assets account reflecting the addition/acquisition cost of permanent structures owned or held by a government and the improvements thereon.

Capital expenditures/expenses - expenditures/expenses resulting in the addition/acquisition of or addition/acquisition to the school district's general or proprietary fixed assets.

Capital fixed assets - fixed assets with a value of equal to or greater than \$500 based on the historical cost.

Capitalization policy - the criteria used by a the school district to determine which fixed assets will be reported as fixed assets on the school district's financial statements and records.

Capitalization threshold - dollar limit set for capitalizing fixed assets.

Capitalized interest - interest accrued and reported as part of the cost of the fixed assets during the construction phase of a capital project. The construction phase extends from the initiation of pre-construction activities until the time the asset is placed in service.

Construction in progress - buildings in the process of being constructed other than infrastructure.

Contributed capital - the permanent fund capital of a proprietary fund. It is created when a residual equity transfer is received by a proprietary fund; a general fixed assets is "transferred" to a proprietary fund; or a grant received is restricted to a capital acquisition or construction.

Cost - the amount of money or other consideration exchanged for goods or services.

Depreciation - expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

Fixed assets - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, construction in progress, improvements other than facilities, land and machinery and equipment.

Fixtures - attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building. Other fixtures are classified as machinery and equipment.

General fixed assets - capital fixed assets that are not fixed assets of any fund, but of the governmental unit as a whole. Most often these fixed assets arise from the expenditure of the financial resources of governmental funds.

General fixed assets account group (GFAAG) - a self-balancing group of accounts established to account for fixed assets of the school district, not accounted for through specific proprietary funds.

Historical (acquisition) cost - the actual costs expended to place a fixed asset into service. For land and buildings, costs such as legal fees, recording fees, surveying fees, architect fees and similar fees are included in the historical cost. For machinery and equipment, costs such as freight and installation fees and similar fees are included in the historical cost.

Improvements other than buildings - attachments or annexation to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers. Sidewalks, curbing, sewers and highways are sometimes referred to as "betterments," but the term "improvements" is preferred.

Infrastructure assets - public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the governmental unit.

Investment in general fixed assets - an account in the GFAAG representing the school district's investment in general fixed assets. The balance in this account generally is subdivided according to the source of the monies that finance the fixed assets addition/acquisition, such as general fund revenues and special assessments.

Land and buildings - real property owned by the school district.

Machinery and equipment - fixed assets which maintain their identity when removed from their location and are not changed materially or consumed immediately (e.g., within one year) by use.

Machinery and equipment are often divided into specific categories such as: transportation machinery and equipment which includes school buses and school district owned automobiles, trucks and vans; other motor machinery and equipment which includes lawn maintenance machinery and equipment, tractors, motorized carts, maintenance machinery and equipment, etc.; other machinery and equipment which includes furniture and machinery and equipment contained in the buildings whose original cost is equal to or greater than *capitalization threshold*), and fixed assets under capital leases and fixed assets being acquired under a lease/purchase agreement.

Proprietary fund fixed assets - capital fixed assets that are fixed assets specific to a proprietary fund, such as school nutrition fund or child care fund. Most often these fixed assets arise from the expenditure of financial resources of a proprietary fund.

Replacement cost - the amount of cash or other consideration required today to obtain the same fixed assets or its equivalent.

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802.5 BUILDINGS & SITES ADAPTATION FOR PERSONS WITH DISABILITIES

The board recognizes the need for access to its buildings and sites by persons with disabilities. School district buildings and sites currently in use will be altered to be accessible to persons with disabilities unless the alteration would cause an undue hardship for the school district. Renovated and new buildings and sites will be accessible to persons with disabilities.

It is the responsibility of the superintendent, upon board approval, to take the necessary action to ensure school district buildings and sites are accessible to persons with disabilities.

Legal Reference: 29 U.S.C. §§ 621-634 (1994).
42 U.S.C. §§ 12101 *et seq.* (1994).
Iowa Code chs. 104A; 216 (2009).

Cross Reference: 103 Equal Educational Opportunity
603.3 Special Education

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802.6 VANDALISM

The board believes everyone should treat school district buildings and sites and property with respect for the benefit of the education program. Users of school district property will treat it with care. Employees discovering vandalism should report it to the building principal as soon as possible.

Persons suspected, found or proven to have destroyed or otherwise harmed school district property may be subject to discipline by the school district, if the person is under the jurisdiction of the school district, and may be reported to local law enforcement officials. Persons who are not under the jurisdiction of the school district and who are suspected, found or proven to have destroyed or otherwise harmed school district property will be reported to the local law enforcement authorities.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 502 Students Rights and Responsibilities
903.4 Public Conduct on School Premises

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802.7 ENERGY CONSERVATION

In concert with the board's goal to utilize public funds in an effective and efficient manner, employees and students will practice energy conservation methods when utilizing the school district's buildings and sites. These methods include, but are not limited to, turning off lights and equipment when not in use, reducing the temperature of the facility, particularly when it is not in use, and keeping windows and doors properly closed or open, depending upon the weather.

It is the responsibility of the superintendent to develop energy conservation guidelines for employees and students. Employees and students will abide by these guidelines.

Legal Reference: Iowa Code §§ 279.44; 473.19-.20 (2009).

Cross Reference: 700 Purpose of Noninstructional and Business Services

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802.8 CONTRACT FOR MAINTENANCE SERVICES

The board may contract for custodial and other maintenance services for the school district buildings and sites. The superintendent is authorized to contract for such services. Except in the case of emergency, the board shall approve the contracts for these services if the cost exceeds \$2,000.

It shall be the responsibility of the superintendent to consider the financial condition of the school district and other factors deemed relevant by the superintendent in making such contracts.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 703 Budget
705 Expenditures
802.3 Emergency Repairs

Approved 08/08/94

Reviewed 04/09/18

Revised 07/11/11

802.9 CAPITAL ASSETS

General Capital Assets:

General capital assets are assets that generally result from expenditures in the governmental funds and are capitalized in the General Fixed Assets Account Group. These assets are reported in the governmental activity column of the government-wide statement of net assets, but are not reported in the fund financial statements.

Business-Type Capital Assets:

Business-type capital assets are those assets reported in the proprietary funds. These assets are reported in the business-type activity column of the government-wide statement of net assets, but are not reported in the fund financial statements.

All capital assets are capitalized at cost for estimated historical cost and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market value as of the date received. The District does not possess any infrastructure. Improvements are capitalized, the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The District maintains a reporting threshold of \$3,000 for general capital assets and a reporting threshold of \$500 for business-type capital assets. All reported capital assets except land and construction-in-progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the useful life.

<u>Asset Class</u>	<u>Useful Life</u>
Computers, TV	5 years
School Nutrition Vehicles	7 years
Licensed Vehicles	7 years
Musical Instruments	7 years
School Nutrition Equipment	12 years
Machinery & Equipment	15 years
Buildings	50 years

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802.10 INTANGIBLE ASSET REPORTING

Effective for the fiscal year beginning on July 1, 2010, and each fiscal year thereafter, the Shenandoah Community School District will conform to GASB Statement 51, Accounting and Financial Reporting for Intangible Assets.

The following criteria shall be used to identify and report intangible assets on the District's Statement of Net Assets.

Identification

An intangible asset will be recognized in the Statement of Net Assets only if it is identifiable using the following tests:

- a) Separable (it can be separated/divided from the government and sold, transferred, licensed, rented or exchanged **or**
- b) Arose from the contractual or other legal rights, regardless of whether those rights are transferable or separable.

Threshold for Capitalization

The Shenandoah Community School District will not capitalize any intangible asset with a value of less than \$150,000.00.

Measurement/Recognition

Effective July 1, 2010, intangible assets exceeding the District's threshold will be recorded at actual historical cost.

Amortization

The straight-line method of depreciation will be used to amortize intangible assets meeting District criteria. If is noted that the useful life of an intangible asset that arises from contractual or other legal rights should not exceed the period to which the service capacity of the asset is limited by those contractual or legal provisions.

Miscellaneous

This policy must be applied to all intangible assets. If an intangible asset meets the threshold criteria and is fully amortized, the asset must be reported at historical cost and the applicable accumulated depreciation must be reported as well.

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803.1 DISPOSITION OF OBSOLETE EQUIPMENT

School property, such as equipment, furnishings, or supplies (hereafter equipment), will be disposed of when it is determined to be of no further use to the school district. It is the objective of the school district in disposing of the equipment to achieve the best available price or most economical disposal.

Obsolete equipment having a value of less than \$5000 will be sold or disposed of in a manner determined by the board. However, the sale of equipment, furnishings or supplies disposed of in this manner will be published in a newspaper of general circulation. The publication of the sale or disposition will be published with at least one insertion each week for two consecutive weeks. **Any other disposition may be done in any other manner so with only one insertion in same newspaper.**

A public hearing will be held regarding the disposal of the equipment with a value of \$5,000 or more prior to the board's final decision. The board will adopt a resolution announcing the proposed sale and will publish notice of the time and place of the public hearing and the description of the property will be in the resolution. Notice of the public hearing will be published at least once, but not less than 10 days and not more than 20 days, prior to the hearing date. Upon completion of the public hearing, the board may dispose of the equipment.

It is the responsibility of the superintendent to make a recommendation to the board regarding the method for disposing of equipment of no further use to the school district.

Legal Reference: Iowa Code §§ 297.22-.25 (2009).

Cross Reference: 704 Revenue
705.1 Purchasing - Bidding
803 Selling and Leasing

Approved 08/08/94

Reviewed 04/09/18

Revised 07/14/14

803.2 LEASE, SALE OR DISPOSAL OF SCHOOL DISTRICT BUILDINGS & SITES

Decisions regarding the lease, sale, or disposal of school district real property are made by the board. In making its decision the board will consider the needs of the education program and the efficient use of public funds.

Prior to the board's final decision regarding real property with a value of \$5,000 or more, a public hearing will be held. The board will adopt a resolution announcing the proposed sale which will contain notice of the time and place of the public hearing and the description of the property or locally known address. Notice of the time and place of the public hearing will be published at least once, but not less than 10 days and not more than 20 days, prior to the hearing date. Upon completion of the public hearing, the board may dispose of the property.

If the real property contains less than two acres, is located outside of a city, is not adjacent to a city and was previously used as a schoolhouse site, the property may revert to the owner of the tract from whom the property was taken following the procedures set forth in Iowa Code §§ 297.15-.25.

In the case of a sale or lease of school district real property not being used for the education program, unless otherwise exempted, advertisements for bids will be taken. If the bids received by the board are deemed inadequate, the board may decline to sell or lease the property and re- advertise.

In the case of the razing of a school district facility, at a cost of \$5,000 or more, the board will advertise and take bids for the purpose of awarding the contract for the project.

The superintendent is responsible for coordinating the action necessary for the board to accomplish the lease, sale, or disposal of school district real property, including student- constructed buildings. It will also be the responsibility of the superintendent to make a recommendation to the board regarding the use of school district real property not being utilized for the education program.

Legal Reference: Iowa Code §§ 297.15-.25 (2009).

Cross Reference: 704 Revenue
705.1 Purchasing - Bidding
803 Selling and Leasing

Approved 08/08/94

Reviewed 04/09/18

Revised 07/11/11

804.1 FACILITIES INSPECTIONS

A program for annual inspection, in addition to those conducted by authorized agencies, of the equipment, facilities, and grounds will be conducted as part of the maintenance schedule for school district buildings and sites. The results of this inspection will be reported to the board at its annual meeting. Further, the board may conduct its own inspection of the school district buildings and sites annually.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 709 Insurance Program
802 Maintenance, Operation and Management

Approved 08/08/94

Reviewed 04/09/18

Revised 07/11/11

804.2 WARNING SYSTEM AND EMERGENCY PLANS

The school district will maintain a warning system designed to inform students, employees, and visitors in the facilities of an emergency. This system is maintained on a regular basis under the maintenance plan for school district buildings and sites. This system may also be connected to the local police station in case of an emergency when the building is not in use.

Students are informed of this system according to board policy. Each classroom and office will have a plan for helping those in need of assistance to safety during an emergency. This will include, but not be limited to, students and employees with disabilities.

Licensed employees are responsible for instructing students on the proper techniques to be followed during an emergency. It is the responsibility of the superintendent to develop administrative regulations regarding this policy.

Legal Reference: Iowa Code § 100.31 (2009).

Cross Reference: 507 Student Health and Well-Being
711.10 School Bus Safety Instruction
804 Safety Program

Approved 08/08/94

Reviewed 04/09/18

Revised 07/11/11

804.3 FACILITIES SECURITY

To protect the school district buildings and sites and equipment, the facilities shall be locked when school is not in session. When school activities or public activities are held in the school district facilities, only the main entrance doors, as determined by the superintendent and the building principals, shall be unlocked for access to the school district facilities.

It shall be the responsibility of employees and users of the school district facilities to abide by this policy.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2009)

Cross Reference: 401.9 Use of School District Facilities & Equipment by Employees
709 Insurance Program

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804.4 BOMB THREATS

As soon as a bomb threat is reported to the administration, the school district facility should be cleared immediately. A thorough search will be made by the appropriate school district or law enforcement officials. Employees and students will remain outside the school district facility until it is determined that danger no longer exists.

It is the responsibility of the superintendent to file a report or keep a report of each incident for the school district records.

Legal Reference: Iowa Code § 279.8 (2009).

Cross Reference: 804 Safety Program

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804.5 ASBESTOS CONTAINING MATERIAL

Friable and nonfriable asbestos containing materials will be maintained in good condition and appropriate precautions will be followed when the material is disturbed. If there is a need to replace asbestos it will be replaced with nonasbestos containing materials. Each school building will maintain a copy of the asbestos management plan.

The school district will annually notify, appoint and train appropriate employees as necessary.

Legal Reference: 20 U.S.C. §§ 3601 *et seq.* (1994).
40 C.F.R. Pt. 763.84 (2002).
Iowa Code §§ 279.52-.54 (2009).

Cross Reference: 403.4 Hazardous Chemical Disclosure
802 Maintenance, Operation and Management

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