

## **BUILDINGS & SITES (Series 800)**

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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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.

Cross Reference: 105 Long-Range Needs Assessment

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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.

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 §§ 8A; 280.3, .14; 297; 544A.

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.

Cross Reference: 213 Closed Sessions  
705.1 Purchasing - Bidding  
801 Site Acquisition and Building Construction

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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

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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.

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.

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 the state limit, 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 the state limit 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.

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

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## 802.4 CAPITAL ASSETS

The school district will establish and maintain a capital assets management system for reporting capitalized 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; to improve the school district's oversight of capital assets by assigning and recording them to specific facilities and programs and to provide for proof of loss of capital assets for insurance purposes.

Capital assets, including tangible and intangible assets, are reported in the government-wide financial statements (i.e. governmental activities and business type activities) and the proprietary fund financial statements. Capital assets reported include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. Capital assets reported in the financial reports will include individual capital assets with an historical cost equal to or greater than \$5,000. The Federal regulations governing school nutrition programs require capital assets attributable to the school nutrition program with a historical cost of equal to or greater than \$500 be capitalized. Additionally, capital assets are depreciated over the useful life of each capital asset.

All intangible assets with a purchase price equal to or greater than \$150,000 with useful life of two or more years, are included in the intangible asset inventory for capitalization purposes. Such assets are recorded at actual historical cost and amortized over the designated useful lifetime applying a straight-line method of depreciation. If there are no legal, contractual, regulatory, technological or other factors that limit the useful life of the asset, then the intangible asset needs to be considered to have an indefinite useful life and no amortization should be recorded.

Phase III districts, as determined under GASB 34, will not retroactively report intangible assets. If actual historical cost cannot be determined for intangible assets due to lack of sufficient records, estimated historical cost will be used.

This policy applies to all intangible assets. If an intangible asset that meets the threshold criteria is fully amortized, the asset must be reported at the historical cost and the applicable accumulated amortization must also be reported. It is not appropriate to "net" the capital asset and amortization to avoid reporting. For internally generated intangible assets, outlays incurred by the government's personnel, or by a third-party contractor on behalf of the government, and for development of internally generated intangible assets should be capitalized.

The capital assets management system must be updated monthly to account for the addition/acquisition, disposal, relocation/transfers of capital assets. It is the responsibility of the superintendent to count and reconcile the capital assets with the capital 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 .

Cross Reference: 709.1 Insurance Program  
701.5 Financial Records

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## 802.4R1 CAPITAL ASSETS REGULATION

## A. Capital Assets Management System.

1. The superintendent, and/or other designated staff, shall:
  - a. Conduct the capital assets physical count;
  - b. Develop the capital assets listing;
  - c. Tag capital assets included in the capital assets management system with a bar code identification number;
  - d. Make a recommendation of a computer software program for managing the capital assets management system;
  - e. Enter the necessary data into the capital assets management system and compile the appropriate reports;
  - f. Develop forms and procedures for maintaining the integrity of the capital assets management system; and
  - g. Maintain responsibility for an accurate capital assets management system.

## B. Determining historical cost.

1. The historical cost of a capital asset is based on the actual costs expended in making the capital assets serviceable.
2. Gifts of capital assets are valued at the estimated fair market value on the addition/acquisition date.
3. Capital assets purchased under a capital lease are valued at historical cost of their net present value of the minimum lease payments on the addition/acquisition date.
4. The historical cost of capital assets must include capitalized interest.

## C. Annual capital assets listing reconciliation.

1. The superintendent, and/or other designated staff, in conjunction with the capital assets management team, will conduct an annual capital assets physical count to develop the annual capital assets listing in a manner similar to the initial capital assets listing process in B above. At least every three years, someone other than the person in custody of the capital assets in the building/department/room will perform the capital assets physical count for the building/department/room.
2. Upon completion of the annual capital assets listing, the capital assets listing is reconciled to the capital assets management system data base.
3. Capital assets found to have been excluded from the data base are added to the capital assets management system. The capital assets management system process should be reviewed to prevent future incidents of excluding a capital asset.
4. Capital assets unaccounted for are reported to the superintendent who contacts the supervisor of and the individual in charge/control/custody of the capital asset. The individual in charge/control/custody of the capital asset has thirty days to account for the capital asset.
5. Capital 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 capital asset to replace the capital asset.
6. The superintendent is responsible for documenting the reasons each asset was not reconciled to the capital assets management system.

## D. Addition/acquisition of capital assets.

1. The school district's purchasing policy and administrative regulations must be followed when acquiring capital assets. The school district's policy and administrative regulations must be followed for receiving a gift of capital assets.
2. The capital assets Addition/Acquisition documentation must be completed for each additional capital assets with an addition/acquisition cost of equal to or greater than \$500. The following information should be collected, if applicable:
  - a. Name of location-building/department/room;
  - b. Location-building/department/room code;
  - c. Balance sheet accounting/class code;
  - d. Government or BTA program;

- e. Addition/acquisition date;
  - f. Check/purchase order number or gift;
  - g. Bar code identification number assigned to and placed on the capital asset;
  - h. Serial/model number;
  - i. Cost-historical;
  - j. Fair market value on acquisition date (donated assets only);
  - k. Estimated useful life;
  - l. Vendor;
  - m. Purchasing fund and function;
  - n. Description of capital asset;
  - o. Department/person charged with custody,
  - p. Method of addition/acquisition-purchase, trade, gift etc.,
  - q. Quantity;
  - r. Replacement cost;
  - s. Addition/acquisition authorization; and,
  - t. Function for depreciation.
3. Capital assets acquired in a month must be entered into the capital assets management system in the same month.
  4. The actual costs of construction in progress, other than infrastructure, is entered into the capital 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.
- E. Relocation/transfer of machinery and equipment capital assets.
1. A capital assets Relocation/Transfer documentation must be completed prior to removing machinery and equipment capital 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. Capital assets relocated/transferred in a month must be entered into the capital assets management system in the same month.
- F. Disposal of capital assets.
1. A Capital Assets Disposal documentation must be completed prior to disposing of real property. The following information must be collected:
    - a. Disposal date;
    - b. Quantity;
    - c. Bar code tag identification number;
    - d. Legal description;
    - e. Location/Address;
    - f. Purchaser;
    - g. Disposal methods for real property trade, sale, stolen, etc.; and
    - h. Disposal authorization.
  2. Capital assets disposed of in a month must be entered into the capital assets management system in the same month.
  3. When assets are sold or disposed of, it is necessary to calculate and report a gain or loss in the statement of activities. The gain/loss is calculated by subtracting the net book value (historical cost less any

accumulated amortization) from the net amount realized on the sale or disposal.

G. Lost, damaged or stolen capital assets.

1. A Lost, Damaged or Stolen Capital Assets Report must be completed when a capital asset 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 capital 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. Capital assets damaged, lost or stolen in a month must be entered into the capital assets management system in the same month.

H. Capital assets reports.

1. Annual reports for June 30 each year.
  - a. Capital assets listing including the following items:
    - i. Balance sheet accounting/class code;
    - ii. Purchasing fund, function and depreciation function;
    - iii. Bar code tag identification number;
    - iv. Description of the capital asset;
    - v. Historical cost or other;
    - vi. Location;
    - vii. Current year depreciation/expense; and,
    - viii. Accumulated depreciation/amortization.
  - b. Capital assets listing by location/building;
  - c. Capital assets listing by department/employee/person charged with custody; and
  - d. Capital assets listing by replacement cost.

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## 802.4R2 CAPITAL ASSETS MANAGEMENT SYSTEM DEFINITIONS

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

Balance sheet accounting/class codes - the codes set out for assets in the Iowa Department of Education Uniform Accounting Manual. They are: 200-capital assets; 211-land and land improvements; 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 capital assets on the records of the school district, which can be the cost or, the cost less the appropriate allowances, such a depreciation.

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

Business-type activities – one of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in the whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

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

Capital assets - capital assets with a value of equal to or greater than \$500 based on the historical cost include: long-lived assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, construction in progress, improvements other than facilities, land, machinery and equipment, and intangible assets.

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

Capitalization threshold – The dollar value at which a government elects to capitalize tangible or intangible assets on the school district's capital assets.

Capitalized interest - interest accrued and reported as part of the cost of the capital 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.

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

Depreciation/Amortization - expiration in the service life of capital assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation/amortization, the cost of a capital 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.

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 capital assets - capital assets that are not capital assets of any fund, but of the governmental unit as a whole. Most often these capital assets arise from the expenditure of the financial resources of governmental funds. General capital assets account group (GFAAG) - a self-balancing group of accounts established to account for capital assets of the school district, not accounted for through specific proprietary funds.

Government activities – activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

Government-wide financial statements – Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements the statement of net assets and the statement of activities. Both basic government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

Historical (acquisition) cost - the actual costs expended to place a capital 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** – In addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase the efficiency or capacity. The cost of the addition or change is added to the book value of the asset.

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 - long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include; roads, bridges, drainage systems, water and sewer systems, dams, and lighting systems

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

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

Machinery and equipment - capital 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 capital assets under capital leases and capital assets being acquired under a lease/purchase agreement.

Proprietary funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds

and internal service funds.

Replacement cost - the amount of cash or other consideration required today to obtain the same capital 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.  
42 U.S.C. §§ 12101 *et seq.*  
Iowa Code chs. 104A; 216.

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.

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.

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

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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. *(Insert method here.)* 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.

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

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Reviewed 7/13/20

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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, 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, in an amount in excess of the statutory minimum required by law, 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.

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

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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.

Cross Reference: 802 Maintenance, Operation and Management

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804.2 DISTRICT EMERGENCY OPERATIONS PLANS

The safety and security of the school community is paramount to the Shenandoah Community School District. While there is no absolute guarantee of safety, it is the goal of the district to encourage and support physically secure learning and working environment within its buildings. The district shall work in conjunction with community stakeholders including local emergency management coordinators and local law enforcement agencies to create emergency operations plans for all district buildings and school buildings where students are educated.

The superintendent shall be responsible for the development, review and implementation of the district emergency operations plan. The plan shall include procedures for transmitting alerts regarding emergency situations to school personnel, students, and employers for non-school employees whose presence is regularly required in the school building. The emergency operations plan shall be updated and reviewed annually by the Board and shall address responses to natural disasters, active shooter scenarios and other emergencies as determined by the district. The emergency operations plans are confidential and shall not be subject to disclosure under Iowa Code Chapter 22. However, the district shall publish procedures for students, school personnel, parents, and family members to report possible safety threats on school grounds and at school activities.

The administration shall hold annual emergency operations drills at each district building covered by an emergency operation plan in accordance with law. The district shall determine which school personnel shall participate and whether local law enforcement and students participate in annual drills.

Legal Reference: Iowa Code § 280.30

Cross Reference: 800 Objectives of Buildings & Sites

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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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804.5 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.*  
40 C.F.R. Pt. 763.84.  
Iowa Code §§ 279.52-.54.

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

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## 804.5 STOCK EPINEPHRINE AUTO-INJECTOR SUPPLY

The Shenandoah Community School District seeks to provide a safe environment for students, staff, and visitors who are at risk of severe allergic reactions. Therefore, it is the policy of the district to annually obtain a prescription for epinephrine auto-injectors from a licensed health care professional, in the name of the school district, for administration by a school nurse or personnel trained and authorized to a student or individual who may be experiencing an anaphylactic reaction.

**Procurement and maintenance of supply:** The district shall stock a minimum of one pediatric dose and one adult dose epinephrine auto-injector for each school building. The supply of such auto-injectors shall be maintained in a secure, dark, temperature-controlled location in each school building.

**[Insert employee responsible]** shall routinely check stock epinephrine auto-injectors and document in a log monthly:

- The expiration date;
- Any visualized particles; or
- Color change.

The employee shall be responsible for ensuring the district replaces, as soon as reasonably possible, any logged epinephrine auto-injector that is used, close to expiration, or discolored or has particles visible in the liquid.

**Training:** A school nurse or personnel trained and authorized may provide or administer an epinephrine auto-injector from a school supply to a student or individual if the authorized personnel or school nurse reasonably and in good faith believes the student or individual is having an anaphylactic reaction. Training to obtain a signed certificate to become personnel authorized to administer an epinephrine auto-injector shall consist of the requirements established by law.

Authorized personnel will be required to provide a procedural skills demonstration to the school nurse demonstrating competency in the administration of stock epinephrine auto-injectors to retain authorization to administer stock epinephrine auto-injectors if the following occur:

- Failure to administer an epinephrine auto-injector to a student or individual by proper route, failure to administer the correct dosage, or failure to administer an epinephrine auto-injector according to generally accepted standards of practice (“medication error”); or
- Accidental injection of an epinephrine auto-injector into a digit of the authorized personnel administering the medication (“medication incident”).

**Reporting:** The district will contact emergency medical services (911) immediately after a stock epinephrine auto-injector is administered to a student or individual. The school nurse or authorized personnel will remain with the student or individual until emergency medical services arrive.

Within 48 hours, the district will report to the Iowa Department of Education:

- Each medication incident with the administration of stock epinephrine;
- Each medication error with the administration of stock epinephrine; or
- The administration of a stock epinephrine auto-injector.

As provided by law, the district, board, authorized personnel or school nurse, and the prescriber shall not be liable for any injury arising from the provision, administration, failure to administer, or assistance in the administration of an epinephrine auto-injector provided they acted reasonably and in good faith.

The superintendent may develop an administrative process to implement this policy.



***NOTE: Districts are not required by law to stock and maintain a supply of epinephrine auto-injectors. However, if a district decides to stock and maintain a supply of epinephrine auto-injectors, the board is required to establish a policy.***

Legal Reference: Iowa Code §§ 135.185; 279.8.  
281 I.A.C. 14.3.

Cross Reference: 507.2 Administration of Medication

Approved 7/13/20

Reviewed \_\_\_\_\_

Revised \_\_\_\_\_