

BUILDINGS & SITES

Series 800

- 800 Objectives of Buildings & Sites

- 801 Site Acquisition and Building Construction
 - 801.1 Buildings & Sites Long Range Planning
 - 801.2 Buildings & Sites Surveys
 - 801.3 Educational Specifications for Buildings & Sites
 - 801.4 Selection of an Architect
 - 801.5 Site Acquisition
 - 801.6 Bids and Awards for Construction Contracts
 - 801.7 Financing Sites and Construction
 - 801.8 Supervision of Construction

- 802 Maintenance, Operation and Management
 - 802.1 Maintenance Schedule
 - 802.2 Requests for Improvements
 - 802.3 Emergency Repairs
 - 802.4 Fixed Assets Management System
 - 802.4R1 Fixed Assets Management System Regulation
 - 802.4R2 Fixed Assets Management System Definitions
 - 802.5 Buildings & Sites Adaptation for Persons with Disabilities
 - 802.6 Parking
 - 802.7 Vandalism
 - 802.8 Energy Conservation
 - 802.9 Contract for Maintenance Services

- 803 Selling and Leasing
 - 803.1 Disposition of Obsolete Equipment
 - 803.2 Lease, Sale or Disposal of School District Buildings & Sites
 - 803.3 Vacant Facilities

- 804 Safety Program
 - 804.1 Facilities Inspections
 - 804.2 Warning System and Emergency Plans
 - 804.3 First Aid
 - 804.4 Facilities Security
 - 804.5 Employee Safety Inservice
 - 804.6 Bomb Threats
 - 804.7 Asbestos Containing Material

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 shall be the goal of the Board to provide sufficient school district buildings and sites for the education program. The Board shall strive to provide an environment that will encourage and support learning. In providing this environment, the facilities will accommodate the organizational and instructional patterns that support the educational program.

The Board shall have full and final responsibility for the selection of sites, employment of personnel, contracting for services, approval of plans, authorization and acceptance of bids, payment for work performed on contractual agreements, and final acceptance or rejection of work done.

The superintendent shall be responsible for organizing and coordinating efforts of the various individuals and groups to best achieve the established educational objectives in the building program and for making resultant recommendations to the Board.

Approved 11/13/89

Reviewed 10-20-09

Revised _____

BUILDINGS & SITES LONG RANGE PLANNING

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

It shall be 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 (2001).

Cross Reference: 105 Long-Range Needs Assessment

Approved 11/13/89

Reviewed 10-20-09

Revised _____

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 shall be 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 (2001).

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

Approved 11/13/89

Reviewed 10-20-09

Revised _____

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 shall 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 shall be consistent with the education program, and they shall provide the architect with the information necessary to determine what is expected from the facility. It shall be within the discretion of the Board to determine whether a committee shall be appointed.

The education specifications shall 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 shall be 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 (2001).
1974 Op. Att'y Gen. 529.

Cross-Reference: 801 Site Acquisition and Building Construction

Approved 11/13/89

Reviewed 10-20-09

Revised 11-21-05

SELECTION OF AN ARCHITECT

The Board shall have the authority to select the architect for construction projects. The financial condition of the school district, the ability of the architect to meet the building and site specifications, 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 superintendent to interview the architects and make a recommendation to the board.

Legal Reference: Iowa Code chs. 297; 544A (2001).

Cross-Reference: 801 Site Acquisition and Building Construction

Approved 11/13/89

Reviewed 10-20-09

Revised _____

SITE ACQUISITION

Sites acquired by the Board shall 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 shall be 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 (2001).

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

Approved 11/13/89

Reviewed 10-20-09

Revised _____

BIDS AND AWARDS FOR CONSTRUCTION CONTRACTS

The Board supports economic development in Iowa, particularly in the school district community. Construction contracts shall 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 shall 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 shall 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 shall have the right to reject any or all bids, or any part thereof, to waive informalities, and to enter into the contract or contracts deemed to be in the best interests of the school district.

It shall be 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 (2001).

Cross Reference: 705 Expenditures
801 Site Acquisition and Building Construction

Approved 11/13/89

Reviewed 10-20-09

Revised _____

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 (2001).
 1974 Op. Att'y Gen. 598.
 1938 Op. Att'y Gen. 167.
 1936 Op. Att'y Gen. 423.

Cross Reference: 705 Expenditures
 801 Site Acquisition and Building Construction

Approved 11/13/89 Reviewed 10-20-09 Revised _____

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 architect to supervise construction projects of the school district as they are completed. The superintendent shall work closely with the architect and provide the Board with progress reports at each meeting until the construction is completed.

Legal Reference: Iowa Code § 279.8 (2001).

Cross-Reference: 801 Site Acquisition and Building Construction

Approved 11/13/89

Reviewed 10-20-09

Revised _____

MAINTENANCE SCHEDULE

The school district facilities, including the grounds, buildings, and equipment, will be kept clean and in good repair.

The superintendent, in cooperation with the administrative, faculty, and maintenance personnel shall develop and administer a comprehensive maintenance schedule for the general care and housekeeping of all buildings, equipment, and grounds of the school district.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2001).

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

Approved 11/13/89

Reviewed 10-20-09

Revised _____

REQUESTS FOR IMPROVEMENTS

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

The superintendent may approve minor improvements, not exceeding a cost of \$5,000. The Board must approve improvements exceeding \$5,000. Routine maintenance and repairs outlined in the maintenance schedule shall be followed.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2001).

Cross Reference: 802.1 Maintenance Schedule
802.3 Emergency Repairs

Approved 11/13/89

Reviewed 10-20-09

Revised _____

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 shall not apply.

It shall be 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 shall be 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 (2001).

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

Approved 11/13/89

Reviewed 10-20-09

Revised _____

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 shall 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 shall be 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 shall 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 shall 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 shall include individual fixed assets with an historical cost equal to or greater than \$5000. Fixed assets accounted for and reported in the proprietary funds shall be depreciated over the useful life of each fixed asset.

The fixed assets management system shall be updated monthly to account for the addition/acquisition, disposal, relocation/transfers of fixed assets. It shall be 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 shall be the responsibility of the superintendent to develop administrative regulations implementing this policy. It shall 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 (2001).

Cross-Reference: 709.1 Insurance Program
701.5 Financial Records

Approved _____

Reviewed 04-15-09

Revised _____

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

- A. Fixed assets management team.
1. The superintendent shall appoint a fixed assets management team. Members of the fixed assets management team shall 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 initial fixed assets physical count;
 - b. Develop the initial 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.
 3. The initial fixed assets listing process must be completed by June 30, 1997.
- B. Initial machinery and equipment fixed assets listing process.
1. Assign up to three individuals from each building, one of which is a member of the fixed assets management team, to oversee their building.
 - a. Teachers are responsible for their rooms.
 - b. Administrators are responsible for their offices.
 - c. Transportation directors are responsible for school district vehicles.
 - d. Food service supervisors are responsible for their food service areas.
 - e. Maintenance supervisors are responsible for their supply/storage/office areas.
 - f. Open areas are the responsibility of the (*building principal/member of the fixed assets management team from the building*).

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

2. An Initial Machinery and Equipment Fixed Assets Listing Form must be completed for each fixed asset with an historical cost equal to or greater than \$5000. The following information must be collected and entered into the fixed assets management system:
 - 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 (state 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 assets in a consistent manner by the (*fixed assets manager*);
 - h. Serial/model number;
 - i. Cost-historical/addition/acquisition or estimated cost;
 - j. Estimated useful life (proprietary funds only);
 - k. Vendor;
 - L. Purchasing fund;
 - m. Description of fixed asset;
 - n. Fair market value on acquisition date (donated fixed assets only);
 - o. Department/person charged with custody;
 - p. Method of addition/acquisition-purchase, trade, gift, etc.;
 - q. Quantity; and
 - r. Replacement cost.

C. Initial real property fixed assets listing process.

1. The (*fixed assets manager*) is responsible to complete the initial real property fixed assets listing.
2. An Initial Real Property fixed assets Listing Form must be completed. The following information must be collected and entered into the fixed assets management system.
 - a. Acquisition date;
 - b. Seller;
 - c. Cost-historical/addition/acquisition, including legal, architect, surveying and other related fees;
 - d. Fair market value on acquisition date (donated fixed assets only);
 - e. Estimated useful life of buildings (proprietary funds only);
 - f. Balance sheet accounting/class code;
 - g. Legal description;
 - h. Location/address; and
 - i. Addition/acquisition authorization.

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

D. 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.

E. Annual fixed assets listing reconciliation.

1. The (*fixed assets manager*), in conjunction with the fixed assets management team, shall 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 shall 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 database.
3. Fixed assets found to have been excluded from the database 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.

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

6. The (*superintendent/fixed assets manager*) is responsible for documenting the reasons each fixed asset was not reconciled to the fixed assets management system.
- F. 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 \$5000. 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.
- G. 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;

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

- 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.
- H. 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.
- I. 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;

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

- 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.
- J. 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.
- K. Fixed assets reports.
1. Annual reports for June 30 each year.
 - a. Fixed assets listing including the following items for the school auditor:
 - (1) Balance sheet accounting/class code;
 - (2) Purchasing fund;
 - (3) Bar code tag identification number;
 - (4) Description of the fixed asset;
 - (5) Historical cost; and
 - (6) 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.

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, and 251-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 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 (\$ capitalization threshold) 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 districts 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.

FIXED ASSETS MANAGEMENT SYSTEM DEFINITIONS

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 assets 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.

FIXED ASSETS MANAGEMENT SYSTEM DEFINITIONS

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 is 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 \$5000, 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.

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 shall 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 (2001).

Cross Reference: 103 Equal Educational Opportunity
603.3 Special Education

Approved 11/13/89

Reviewed 10-20-09

Revised _____

PARKING

Employees shall park only in the areas designated as employee parking and abide by school district parking regulations.

Students shall abide by Board policies dealing with the use of bicycles and motor vehicles. Only persons with disabilities may use parking areas designated for persons with disabilities.

Failure to comply with this policy or school district regulations will be reason for revocation of school district parking privileges.

Legal Reference: Iowa Code §§ 104A.7; 279.8; 321 (2001).
661 I.A.C. 18.1-.8.

Cross Reference: 502 Student Rights and Responsibilities
904.4 Public Conduct on School Premises

Approved 11/13/89

Reviewed 10-20-09

Revised _____

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 shall 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 shall be reported to the local law enforcement authorities.

Legal Reference: Iowa Code § 279.8 (2001).

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

Approved 11/13/89

Reviewed 10-20-09

Revised _____

ENERGY CONSERVATION

In concert with the Board's goal to utilize public funds in an effective and efficient manner, employees and students shall 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 shall be the responsibility of the superintendent to develop energy conservation guidelines for employees and students. Employees and students shall abide by these guidelines.

Legal Reference: Iowa Code §§ 279.44; 473.19-.20 (2001).

Cross-Reference: 700 Purpose of Noninstructional and Business Services

Approved 11/13/89

Reviewed 10-20-09

Revised _____

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 an emergency, the Board shall approve the contracts for these services if the cost exceeds \$5,000.

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 (2001).

Cross-Reference: 703 Budget
705 Expenditures
802.3 Emergency Repairs

Approved 11/13/89

Reviewed 10-20-09

Revised _____

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 shall be 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 \$5,000 shall be disposed of at the discretion of the superintendent. Obsolete equipment with a value greater than \$5,000 shall be disposed of in a manner determined by the Board. A public hearing shall be held regarding the disposal of the equipment with a value of \$25,000 or more prior to the Board's final decision.

In the case of a sale, advertisements for bids shall be taken. If the bids received by the Board are deemed inadequate, the Board may decline to sell the property or re-advertise.

It shall be 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 (2001).

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

Approved 11/13/89

Reviewed 10-20-09

Revised _____

LEASE, SALE OR DISPOSAL OF SCHOOL DISTRICT BUILDINGS & SITES

Decisions regarding the lease, sale, or disposal of school district real property shall be 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 its lease, sale, or disposal, real property, unless otherwise exempted, shall be appraised. Prior to the Board's final decision regarding real property with a value of \$25,000 or more, a public hearing shall be held.

In the case of a sale or lease of school district real property not being used for the educational program, unless otherwise exempted, advertisements for bids shall 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 building, 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 shall be 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 shall 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 educational program.

Legal Reference: Iowa Code §§ 297.15-.25 (2001).

Cross Reference: 705.1 Purchasing - Bidding
803 Selling and Leasing

Approved 11/13/89

Reviewed 10-20-09

Revised _____

VACANT FACILITIES

School district facilities that have been vacated by the school district and are available for lease or purchase shall be reported to the city, county, and Iowa Department of General Services.

It shall be the responsibility of the Board secretary to complete and send this notice. The Board secretary should also notify the school district insurance carrier.

Legal Reference: Iowa Code § 297.4 (2001).

Cross Reference: 803 Selling and Leasing

Approved 11/13/89

Reviewed 10-20-09

Revised _____

FACILITIES INSPECTIONS

A program for annual inspection, in addition to those conducted by authorized agencies, of the equipment, facilities, and grounds shall be conducted as part of the maintenance schedule for school district buildings and sites. The results of this inspection shall 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 (2001).

Cross-Reference: 802 Maintenance, Operation and Management

Approved 11/13/89

Reviewed 10-20-09

Revised _____

WARNING SYSTEM AND EMERGENCY PLANS

The school district shall maintain a warning system designed to inform students, employees, and visitors in the facilities of an emergency. This system shall be maintained on a regular basis under the maintenance plan for school district buildings and sites.

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

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

Legal Reference: Iowa Code § 100.31 (2001).

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

Approved 11/13/89

Reviewed 10-20-09

Revised _____

FIRST AID

The Board encourages employees to be trained in emergency first aid care and cardio-pulmonary resuscitation (CPR). The school district may provide a program annually for those employees who wish to learn or update emergency first aid care.

Legal Reference: Iowa Code §§ 279.8; 613.17 (2001).

Cross-Reference: 403.2 Employee Injury on the Job
507.4 Student Illness or Injury at School

Approved 11/13/89

Reviewed 10-20-09

Revised _____

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 appropriate 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 (2001).

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

Approved 11/13/89

Reviewed 10-20-09

Revised _____

EMPLOYEE SAFETY INSERVICE

The administration and custodians may conduct inservices for employees to review safety practices and accident prevention.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2001).

Cross Reference: 804 Safety Program

Approved 11/13/89

Reviewed 10-20-09

Revised _____

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 shall remain outside the school district facility until it is determined that danger no longer exists.

It shall be 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 (2001).

Cross Reference: 804 Safety Program

Approved 11/13/89

Reviewed 10-20-09

Revised _____

ASBESTOS CONTAINING MATERIAL

Friable and non-friable 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 non-asbestos containing materials. Each school building will maintain a copy of the asbestos management plan.

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

Legal Reference: 20 U.S.C. §§ 3601 *et seq.* (1994).
40 C.F.R. Pt. 763 (1996).
Iowa Code §§ 279.52-.54 (2001).

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

Approved 11/13/89

Reviewed 10-20-09

Revised _____

