

**BOARD OF DIRECTORS
800 SERIES**

- 800 Objectives of Buildings and Sites
- 801.1 Buildings and Sites Long Range Planning
- 801.2 Buildings and Sites Surveys
- 801.3 Educational Specifications for Building and Sites
- 801.4 Site Acquisition
- 801.5 Bids and Awards for Construction Contracts
- 802.1 Maintenance Schedule
- 802.2 Request for Improvements
- 802.3 Emergency Repairs
- 802.4 Capital Assets
 - 802.4R1 Capital Assets Regulation
 - 802.4R2 Capital Assets Management System Definitions
 - 802.4E1 Fixed Assets Management System Machinery and Equipment Fixed Assets Additions/Acquisitions Form
 - 802.4E2 Fixed Assets Management System Real Property Fixed Assets Additions/Acquisitions Form
 - 802.4E3 Fixed Assets Management System Fixed Assets Relocation/Transfer Form
 - 802.4E4 Fixed Assets Management System Machinery and Equipment Fixed Assets Disposal Form
 - 802.4E5 Fixed Assets Management System Real Property Fixed Assets Disposal Form
 - 802.4E6 Fixed Assets Management System Lost, Damaged or Stolen Fixed Assets Report
- 802.5 Building and Sites Adaptation for Persons with Disabilities
- 802.6 Vandalism/Naming School Facilities or Portions of District Facilities
- 802.7 Energy Conservation
- 803.1 Disposition of Obsolete Equipment
- 803.2 Lease, Sale or Disposal of School District Buildings and Sites
- 804.1 Facilities Inspections
- 804.2 Warning System and Emergency Plans
- 804.3 Bomb Threats
- 804.4 Asbestos Containing Material
- 804.5 Hazardous Chemical Risks Right to Know

OBJECTIVES OF BUILDINGS AND 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.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

BUILDINGS AND 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 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.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

BUILDINGS AND 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.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

EDUCATIONAL SPECIFICATIONS FOR BUILDINGS AND 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 construction or renovation of buildings and sites, when required by law, the specifications must be endorsed by the State of Iowa. The board may set standards in addition to the requirements of the State of Iowa for school district buildings and sites.

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. 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. These specifications will be consistent with the education program, will support the teaching and learning that will take place in the building, and 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.

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

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

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.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

BIDS AND AWARDS FOR CONSTRUCTION CONTRACTS

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

Public, competitive sealed bids are required for public improvement construction projects, including renovation and repair, with a cost exceeding the statutory minimums required by law. The public, competitive sealed bid requirement is waived in the case of emergency repairs when the repairs are necessary to prevent the closing of a school. The AEA administrator will certify that the emergency repairs are necessary to prevent the closing of a school. The superintendent will comply with the competitive quote process for those projects subject to the competitive quote law. The superintendent will determine the process for obtaining quotes for projects below the competitive quote limit.

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

It is the responsibility of the superintendent to make a recommendation and the reason for it to the board for construction contract bids. The board secretary shall recommend to the board which bid to accept.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

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 for the general care and housekeeping of all buildings, equipment, and grounds is created and adhered to in compliance with this policy. This schedule shall include provisions establishing the proper lines of authority in administering such schedule.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

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.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

EMERGENCY REPAIRS

When an emergency arises in the maintenance or operation of any district property that directly affects the learning environment and/or safety and welfare of personnel and students, the following actions shall be taken:

1. Insure the safety and welfare of the students.
2. Insure the safety and welfare of personnel.
3. Report such emergency condition to the appropriate administrator and/or maintenance staff for correction or to outside authorities.

In the event an emergency requiring repairs in excess of the statutory minimums required by law to a school district facility is 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 statutory minimums required by law 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.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

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 \$2,500. The Federal regulations governing school lunch programs require capital assets attributable to the school lunch 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 \$2,500 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.

CAPITAL ASSETS

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

CAPITAL ASSETS REGULATION

- A. Capital Assets Management System
The superintendent, and/or other designated staff, shall:
- 1) Conduct the fixed assets physical count;
 - 2) Develop the fixed assets listing;
 - 3) Tag fixed assets included in the fixed assets management system with a bar code identification number;
 - 4) Make a recommendation of a computer software program for managing the fixed assets management system;
 - 5) Enter the necessary data into the fixed capital assets management system and compile the appropriate reports;
 - 6) Develop forms and procedures for maintaining the integrity of the fixed capital assets management system; and,
 - 7) Maintain responsibility for an accurate fixed 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 at the addition/acquisition date.
 3. Fixed 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 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 (*\$ capitalization threshold*). 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.
 5. Capital assets acquired in a month must be entered into the capital assets management system in the same month.
- 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:
 - 1) Balance sheet accounting/class code;
 - 2) Purchasing fund, function and depreciation function;
 - 3) Bar code tag identification number;

- 4) Description of the capital asset;
 - 5) Historical cost or other;
 - 6) Location;
 - 7) Current year depreciation/expense; and,
 - 8) 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.

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 as 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 (\$ *capitalization threshold*) 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 that are used in operations and that have initial useful lives extending beyond a single reporting period.

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, tunnels, 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.

FIXED ASSETS MANAGEMENT SYSTEM
MACHINERY AND EQUIPMENT FIXED ASSETS ADDITIONS/ACQUISITIONS FORM

Addition/Acquisition Date: _____ PO/Check Number: _____ Class Code: _____

Purchasing Fund: _____ Gift: Yes___ No___ Bar Code No: _____

GFAAG _____ Proprietary Fund _____

Description: _____

Quantity: _____ Useful life (proprietary funds only): _____

Serial No./Model No.: _____

Cost: \$_____ Replacement cost: \$_____

Vendor: _____

Building: _____

Building Code: _____ Department/Room: _____

Controlling Person: _____ Completed by: _____
(Initials) (date)

Authorization:
Entered into the Fixed Assets Management System Record by: _____
(Initials) (date)

The upper portion of this form is to be completed in accordance with the Fixed Assets Management System Administrative Regulations. The lower portion of this form is to be completed by the superintendent.

FIXED ASSETS MANAGEMENT SYSTEM
REAL PROPERTY FIXED ASSETS ADDITIONS/ACQUISITIONS FORM

Addition/Acquisition Date: _____ PO/Check Number: _____ Class Code: _____

Purchasing Fund: _____ Gift: Yes___ No___ Bar Code No: _____

GFAAG _____ Proprietary Fund _____

Legal Description: _____

Address: _____

Cost: \$ _____ Actual _____ Estimate _____

If estimated cost, describe method _____

Useful life of building (proprietary funds only): _____

Seller: _____

Controlling Person: _____ Completed by: _____
(Initials) (date)

Authorization:
Entered into the Fixed Assets Management System Record by: _____
(Initials) (date)

The upper portion of this form is to be completed in accordance with the Fixed Assets Management System Administrative Regulations. The lower portion of this form is to be completed by the superintendent.

FIXED ASSETS MANAGEMENT SYSTEM
FIXED ASSETS RELOCATION/TRANSFER FORM

Transfer Date: _____ Bar Code Number: _____

Description: _____

Quantity: _____ Serial/Model Number: _____

Transfer From:

Building: _____

Building Code: _____ Department/Room: _____

Controlling Person: _____ Completed by: _____
(Initials) (date)

Transfer To:

Building: _____

Building Code: _____ Department/Room: _____

Reason for the Transfer: _____

Controlling Person: _____ Completed by: _____
(Initials) (date)

Authorization:

Entered into the Fixed Assets Management System Record by: _____
(Initials) (date)

The upper portion of this form is to be completed in accordance with the Fixed Assets Management System Administrative Regulations. The lower portion of this form is to be completed by the superintendent

Instructions: This form is used only when a fixed assets is relocated/ transferred to another location for continued use. The upper portion of this form is to be completed in accordance with the Fixed Assets Management System Administrative Regulations. The lower portion of this form is to be completed by the superintendent. The information on this form should be entered into the fixed assets management system on the same day the relocation/transfer is completed and no later than in the month in which the relocation/transfer occurred.

FIXED ASSETS MANAGEMENT SYSTEM
MACHINERY AND EQUIPMENT FIXED ASSETS DISPOSAL FORM

Disposal Date: _____ Bar Code Number: _____

Completed by: _____

Description: _____

Quantity: _____ Serial/Model No.: _____

Disposal Method: Trade-in _____ Junk _____ Sale _____ Trade _____ Other _____

Condition of Item: _____

Reason for Disposal: _____

Cost: \$ _____ Actual _____ Estimate _____

Controlling Person: _____ Completed by: _____
(Initials) (date)

Authorization:
Entered into the Fixed Assets Management System Record by: _____
(Initials) (date)

The upper portion of this form is to be completed in accordance with the Fixed Assets Management System Administrative Regulations. The lower portion of this form is to be completed by the superintendent.

Instructions: This form is used to remove a fixed asset that is of no further service/use to the school district. The upper portion of this form is to be completed in accordance with the Fixed Assets Management System Administrative Regulations. The lower portion of this form is to be completed by the superintendent. The information on this form should be entered into the fixed assets management system on the same day the relocation/transfer is completed and no later than in the month in which the relocation/transfer occurred.

FIXED ASSETS MANAGEMENT SYSTEM
REAL PROPERTY FIXED ASSETS DISPOSAL FORM

Disposal Date: _____ Bar Code Number: _____

Completed by: _____

Legal Description: _____

Address: _____

Cost: \$ _____ Purchaser: _____

Disposal Method: Sale ___ Trade ___ Other _____

Condition of Asset: _____

Reason for Disposal: _____

Controlling Person: _____ Completed by: _____
(Initials) (date)

Authorization:
Entered into the Fixed Assets Management System Record by: _____
(Initials) (date)

The upper portion of this form is to be completed in accordance with the Fixed Assets Management System Administrative Regulations. The lower portion of this form is to be completed by the superintendent.

**FIXED ASSETS MANAGEMENT SYSTEM
LOST, DAMAGED OR STOLEN FIXED ASSETS REPORT**

Discovery Date: _____ Bar Code Number: _____ Quantity: _____

Person Discovering the Loss: _____

Description: _____

Building: _____ Building Code: _____

Department/Room: _____ Controlling Person: _____

Reported as: Arson Theft Unexplained Loss
 Burglary Vandalism Failure to Return

Explain Circumstances Surrounding Loss: _____

Estimated Loss: \$ _____

Sent for Repair: Yes No Date Submitted for Repair: _____ Returned from Repair: _____

Police Report Filed: Yes No Police Report Date: _____ Police Report No. _____

Insurance Report Filed: Yes No Insurance Report Date: _____

Completed by: _____
(Initials) (date)

Authorization:
Entered into the Fixed Assets Management System Record by: _____
(Initials) (date)

The upper portion of this form is to be completed in accordance with the Fixed Assets Management System Administrative Regulations. The lower portion of this form is to be completed by the superintendent.

BUILDINGS AND 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.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

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.

Regulations 802.6

NAMING SCHOOL DISTRICT FACILITIES OR PORTIONS OF DISTRICT FACILITIES

The Board will consider request to name or rename a District facility or a portion of a District facility such as a media center, gymnasium, auditorium, or field. Once named, a District facility shall not be renamed without the consent of the Board.

Any request will take into account the following criteria, if relevant:

- Historical preservation.
- District traditions.
- The traditions and programs of the facility.
- The intended purpose and function of the facility.
- The geographical area in which the facility is located.
- The long-range impact of any name change.
- The contributions and moral character of the person or entity being considered.
- The need for any naming or renaming to have board acceptance in a multi-cultural society.
- Other factors as deemed relevant.

The Board may decide to appoint a committee to review requests to name or rename a facility or portions of a facility. If a committee is appointed, upon the receipt of a recommendation from the committee, the Board may select a name for the facility or portions of a facility.

If the Board does not decide to appoint a committee to review request to name or rename a facility or portions of a facility, they will determine whether the request should be honored.

The Board retains the discretion to name or rename a District facility or portion of a facility.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

Approved 3-9-2020

Revised 3-9-2020 -Naming Facilities

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, adjusting 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 and maintenance director to develop energy conservation guidelines for employees and students. Employees and students will abide by these guidelines.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

DISPOSITION OF OBSOLETE EQUIPMENT

School property, such as equipment, furnishings, supplies, or any other property that is not real property (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.

Whenever any equipment having a value less than \$5,000 has been declared obsolete by the administration, the superintendent or the superintendent's designee will dispose of such equipment at the best price possible and in the manner that makes the most sense economically.

Whenever any obsolete equipment having a value less than \$5,000 is to be disposed of by sale, the sale of the equipment shall be published in a newspaper of general circulation. The publication of the sale shall be published with at least one insertion each week for two consecutive weeks.

Whenever any equipment having a value greater than \$5,000 has been declared obsolete by the administration, the superintendent or the superintendent's designee will direct the disposal of these items by sale consistent with Iowa law.

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.

LEASE, SALE OR DISPOSAL OF SCHOOL DISTRICT BUILDINGS AND 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.

The board may lease, sell, or otherwise dispose of property, other than real property, with a value of less than \$5,000 in whatever manner the board determines appropriate and consistent with Iowa law. The board may lease for longer than a year, sell, or otherwise dispose of any real property and/or any property with a value of \$5,000 or more in a manner consistent with Iowa law. Prior to the board's final decision regarding said property with a value of \$5,000 or more, a public hearing will be held. The board will act consistent with Iowa law regarding the public hearing and the disposal 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 law.

In the case of the demolition of a school district facility or structure, the board will follow all applicable laws regarding competitive bidding for the demolition 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.

Approved January 16, 2014

Reviewed February 11, 2019 Revised February 25, 2019

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.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

WARNING SYSTEM AND EMERGENCY PLANS

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

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

Licensed employees are responsible for instructing students on the proper techniques to be followed during an emergency. Administration is responsible for instructing staff on the proper techniques to be followed during an emergency and to provide drills for students and staff.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

BOMB THREATS

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

It is the responsibility of the superintendent to file a report or keep a report of each incident for the school district records. All bomb threats will be reported to the Red Oak Fire Department.

Approved January 16, 2014

Reviewed February 11, 2019

Revised February 25, 2019

ASBESTOS CONTAINING MATERIAL

The board shall implement the rules of the Asbestos Hazard Emergency Response Act (AHERA) and will provide the necessary funding to implement the response actions as required. The board shall appoint a designated person as required in the rules as well as provide required training for maintenance and custodial workers. Each school building will maintain a copy of the district's asbestos management plan.

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.

Approved January 16, 2014

Reviewed December 16, 2013

Revised February 25, 2019

HAZARDOUS CHEMICAL RISKS RIGHT TO KNOW

The board shall develop and implement a program to comply with the Emergency Planning and Community Right to Know Act (EPCRA). The program shall be administered by a designated administrator who shall develop a Hazardous Chemical Communications Program consistent with federal and state law. The program will consist of material safety data sheets, container labeling, chemical inventories, and employee training and transmittal of the program to applicable employees, the community, and Emergency Response personnel.

Approved February 11, 2019 Reviewed February 11, 2019

Revised February 25, 2019