

BUILDINGS AND GROUNDS
800 SERIES

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STATEMENT

All policies in Series 800 were reviewed by the Board of Directors on June 17, 1993. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on March 26, 1996. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on February 9, 1999. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on April 8, 2003. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on December 12, 2006. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on August 12, 2008. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on October 5, 2010. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on January 11, 2016. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on October 28, 2024. If changes were found to be necessary, the revision date was noted on the individual policies.

Code No. 800

OBJECTIVES OF BUILDINGS & SITES

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

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

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

Date of Adoption: April 25, 1990

Date of Revision: February 9, 1999

Date of Revision: October 28, 2024

BUILDING & 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 buildings and sites will be discussed and determined by the board.

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

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

Date of Adoption: April 25, 1990

Date of Revision: October 28, 2024

BUILDINGS & SITE SURVEYS

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

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

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

Date of Adoption: April 25, 1990

Date of Revision: March 9, 2004

Date of Revision: October 28, 2024

EDUCATIONAL SPECIFICATIONS FOR BUILDINGS & SITES

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

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

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

The district will publish on the district website information related to the square footage of each school building owned by the district; enrollment capacity of each attendance center owned by the district; how the building is currently utilized by the district, and school buildings owned by the district that are vacant.

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

Legal Reference: Cedar Rapids Community School District, Linn County v. City of Cedar Rapids, 252 Iowa 205, 106 N.W.2d 655 (1960).
Iowa Code §§ 8A; 26; 280.3, .14; 297; 544A.

Date of Adoption: April 25, 1990
Date of Revision: July 13, 1993
Date of Revision: October 28, 2024

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 specific sites in compliance with applicable laws.

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

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

Date of Adoption: April 25, 1990

Date of Revision: October 28, 2024

NAMING OF FACILITIES

The board will establish a Facility Naming Committee when naming or renaming facilities. The superintendent or designee will serve as chairperson for the committee. The chairperson shall determine the timelines, schedules and name collection procedures for completing the committee's assignment. The committee should represent a variety of stakeholder groups including students, parents, certified staff, classified staff, administration and community. Representation from the building parent teacher organization and neighborhood associations should be considered, if possible.

The committee may solicit ideas from the community and/or from members on the committee. Consideration may be given to names of individuals, companies/corporations, geography and/or location of a subdivision. Opportunity for public input will be provided when naming a new building/facility or renaming an existing facility.

Groups or persons desiring to name a facility or area in honor of any individual or group should make a written request to the Superintendent and include appropriate research and justification detailing the special significance and outstanding contributions of the person or group proposed to be honored by the naming. Requests will normally be considered only where the proposed name has special significance and the person or group has made an outstanding contribution to the school or community. Consideration of requests will also be tempered by a concern regarding proliferation of names and commercialization of events.

Ordinarily a building will not be renamed unless its present name becomes inappropriate because of the changing nature of the community it serves or the program it houses.

Facilities that may be named include school buildings, outdoor facilities including stadiums and facilities within the building such as a media center, gymnasium, or auditorium. The chairperson of the committee will make two to five name recommendations to the Board of Education.

Date of Adoption: February 8, 2011

Date of Revision: October 28, 2024

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, in conjunction with the administrative team and the director of building and grounds, to maintain the school district facilities. As a part of this responsibility, a maintenance schedule is created and adhered to in compliance with this policy.

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

Date of Adoption: April 25, 1990

Date of Revision: October 28, 2024

REQUESTS FOR IMPROVEMENTS

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

Minor improvements, not exceeding a cost of \$10,000, may be approved by the superintendent. Improvements exceeding \$10,000 must be approved by the board. Routine maintenance and repairs outlined in the maintenance schedule will be followed.

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

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: September 9, 1997

Date of Revision: August 12, 2008

Date of Revision: October 28, 2024

EMERGENCY REPAIRS

In the event an emergency requiring repairs, in excess of the state limit, to a school facility are necessary to correct or control the situation and to prevent the closing of the school, the provisions relating to bidding will not apply. An emergency condition exists when a condition arises which immediately affects the learning environment or the safety and welfare of the people in the facility.

It is the responsibility of the superintendent to obtain certification from the area education agency administrator stating such repairs in excess of the state limit were necessary to prevent the closing of school.

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

Legal Reference: Iowa Code §§ 26.3, 280.3, .14; 297.8.

Date of Adoption: April 25, 1990

Date of Revision: August 12, 2008

Date of Revision: October 28, 2024

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, except for intangible right to use lease assets. 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 (except for right to use lease 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.

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

The district recognizes the importance of classifying leases of intangible assets as assets or liabilities in financial statements. When operating as a lessor, the district will recognize a lease liability and an intangible right-to-use lease asset. When operating as a lessee, the district will recognize a lease receivable and a deferred inflow of resources consistent with the requirements established in GASB 87.

The District recognizes a lease liability and an intangible right-to-use lease asset with an initial value of \$2,500 or more. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date plus certain initial direct costs to place the asset in service. The lease asset is then amortized on a straight-line basis over the life of the lease.

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.

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

Date of Adoption: April 25, 1990

Date of Revision: July 8, 1997

Date of Revision: February 9, 1999

Date of Revision: November 28, 2006

Date of Revision: September 28, 2010

Date of Revision: November 14, 2022

CAPITAL ASSETS REGULATION

A. Capital Assets Management System

The superintendent, and/or other designated staff, shall:

1. Conduct the capital assets physical count;
2. Develop the capital assets listing;
3. Tag capital assets included in the capital assets management system with a bar code identification number;
4. Make a recommendation of a computer software program for managing the capital assets management system;
5. Enter the necessary data into the capital assets management system and compile the appropriate reports;
6. Develop forms and procedures for maintaining the integrity of the capital assets management system; and,
7. Maintain responsibility for an accurate capital assets management system.

B. Determining historical cost

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

C. Annual capital assets listing reconciliation

1. The superintendent, and/or other designated staff, in conjunction with the capital assets management team, will conduct an annual capital assets physical count to develop the annual capital assets listing in a manner similar to the initial capital assets listing process in B above. At least every three years, someone other than the person in custody of the capital assets in the building/department/room will perform the capital assets physical count for the building/department/room.
2. Upon completion of the annual capital assets listing, the capital assets listing is reconciled to the capital assets management system data base.
3. Capital assets found to have been excluded from the data base are added to the capital assets management system. The capital assets management system process should be reviewed to prevent future incidents of excluding a capital asset.
4. Capital assets unaccounted for are reported to the superintendent who contacts the supervisor of and the individual in charge/control/custody of the capital asset. The individual in charge/control/custody of the capital asset has thirty days to account for the capital asset.
5. Capital assets unaccounted for after thirty days are reported to the superintendent for appropriate action and documentation. "Appropriate action" may include discipline, up to and including discharge, and may require the employee/person in charge/control/custody of the capital asset to replace the 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 \$2,500. The following information should be collected, if applicable:
 - a. Name of location-building/department/room;
 - b. Location-building/department/room code;
 - c. Balance sheet accounting/class code;
 - d. Government or BTA program;
 - e. Addition/acquisition date;
 - f. Check/purchase order number or gift;
 - g. Bar code identification number assigned to and placed on the capital asset;
 - h. Serial/model number;
 - i. Cost-historical;
 - j. Fair market value on acquisition date (donated assets only);
 - k. Estimated useful life;
 - l. Vendor;
 - m. Purchasing fund and function;
 - n. Description of capital asset;
 - o. Department/person charged with custody,
 - p. Method of addition/acquisition-purchase, trade, gift etc.,
 - q. Quantity;
 - r. Replacement cost;
 - s. Addition/acquisition authorization; and,
 - t. Function for depreciation.
3. Capital assets acquired in a month must be entered into the capital assets management system in the same month.
4. The actual costs of construction in progress, other than infrastructure, is entered into the capital assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.
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.

Date of Adoption: November 28, 2006

Date of Revision: September 28, 2010

Date of Revision: November 14, 2022

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 \$2,500 based on the historical cost include: long-lived assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, construction in progress, improvements other than facilities, land, machinery and equipment, and intangible assets.

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

Capitalization threshold - The dollar value at which a government elects to capitalize tangible or intangible assets 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 \$2,500, 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.

Date Approved: November 28, 2006

Date of Revision: August 12, 2008

Date of Revision: September 28, 2010

Date of Revision: November 14, 2022

NUTRITION FUND ONLY – Item costing **\$500** when purchased
ALL OTHER FUNDS – Item costing **\$2,500** when purchased after 7/1/06 or **\$500** if purchased prior to 7/1/06
CAPITAL ASSETS
CAPITAL ASSETS DISPOSAL FORM

Serial/Model No.: _____ Centerville No.: _____

Description: _____

Condition of Item: _____

Reason for disposal: _____

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

Proposed by: _____ (Date)

Submit this form to the Supervisor when the above is completed.

Person Assigned to dispose of the item: _____

Method of disposal: _____

Supervisor's Authorization to proceed: _____ (Date)

Payment (if any) is to be deposited in account: _____

Item was transferred to: _____ (Date)

Payment (if any) received: _____ Deposited: _____ (Date)

Submit this form to the Capital Asset Manager (Angela Ocker) when the second section is completed.

Entered into the Capital Assets Management System Record on: _____

The information on this form will be entered into the capital assets management system within a month of the date in which the disposal occurred.

NUTRITION FUND ONLY – Item costing **\$500** when purchased
ALL OTHER FUNDS – Item costing **\$2,500** when purchased after 7/1/06 or **\$500** if purchased prior to 7/1/06
CAPITAL ASSETS
REAL PROPERTY CAPITAL ASSETS DISPOSAL FORM

Completed by Superintendent

Disposal Date:

Legal Description:

Address:

Cost: Purchaser:

Disposal Method: Sale ___ Trade _____ Other _____

Reason for disposal:

Completed by: _____
_____ (Initials) _____ (Date)

Authorization: _____

Entered into the Capital Assets Management System Record by: _____
_____ (Initials) _____ (Date)

The upper portion of this form is to be completed by the superintendent in accordance with the capital assets Administrative Regulations. The lower portion of this form is to be completed by the capital assets manager.

NUTRITION FUND ONLY – Item costing **\$500** when purchased
ALL OTHER FUNDS – Item costing **\$2,500** when purchased after 7/1/06 or **\$500** if purchased prior to
7/1/06

CAPITAL ASSETS
LOST, DAMAGED OR STOLEN CAPITAL ASSETS REPORT

Discovery date: _____ Person discovering the loss _____

Quantity; _____

Description: _____

Building Name: _____

Controlling Person: _____

_____ burglary _____ vandalism _____ failure to return

Briefly explain circumstances: _____

Police Report Filed? _____ yes _____ no _____ Police Report Date:

Police Complaint No. _____

Insurance Report Filed? _____ yes _____ no _____ Date of Insurance Report:

Sent for Repair? _____ yes _____ no _____ Date Returned from Repair:

Completed by: _____ Date: _____

_____ Signature

Authorization: _____

Entered into the Capital Assets Management System Record by: _____

_____ (Initials) _____ (Date)

Instructions: The upper portion of this form is completed by the person discovering the loss/damage/theft. The superintendent/capital assets manager completes the lower portion. The date on this form should be entered in the capital assets management system the same day the situation is discovered and no later than in the month in which the situation is discovered.

BUILDING & SITES ADAPTATION FOR PERSONS WITH DISABILITIES

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

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

Legal Reference: 29 U.S.C. §§ 621-634.
42 U.S.C. §§ 12101 et seq.
Iowa Code §§ 104A; 216.

Date of Adoption: April 25, 1990

Date of Revision: September 10, 1996

Date of Revision: October 28, 2024

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 proved to have destroyed or otherwise harmed school district property will be reported to the local law enforcement authorities.

Legal Reference: Iowa Code § 279.8

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: April 8, 2003

Date of Revision: January 11, 2016

Date of Revision: October 28, 2024

ENERGY CONSERVATION

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

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

Legal Reference: Iowa Code §§ 473.19-.20.

Date of Adoption: April 25, 1990

Date of Revision: October 28, 2024

DISPOSING OF OBSOLETE EQUIPMENT

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

Obsolete equipment or property other than real property having a value of no more than \$25,000 may be sold or disposed of in a manner determined by the board. Such obsolete items may be sold or disposed of at the discretion of the superintendent. However, the sale of equipment, furnishings or supplies disposed of in this manner 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.

A public hearing will be held regarding the disposal of the equipment with a value of \$25,000 or more prior to the board's final decision. The board will adopt a resolution announcing the proposed sale or disposition and will publish notice of the time and place of the public hearing and the description of the property will be in the resolution. Notice of the public hearing will be published at least once, but not less than 10 days and not more than 20 days, prior to the hearing date unless otherwise required by law. Upon completion of the public hearing, the board may dispose of the equipment.

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

Legal Reference: Iowa Code §§ 24.9; 297.22-.25.

Date of Adoption: April 25, 1990

Date of Revision: September 9, 1997

Date of Revision: October 28, 2024

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

Before the board may authorize disposition of real property with, by sale, gift or lease for a period of more than one year a public hearing will be held. The board shall adopt a resolution announcing the proposed sale which shall contain notice of the time and place of the public hearing and the description of the property or locally known address. Notice of the time and place of the public hearing shall be published at least once, but not less than 10 days and not more than 20 days, prior to the hearing date. Upon completion of the public hearing, the board may authorize disposition of the property in accordance with the proposal reviewed during the public hearing.

The board may market and authorize the sale of any student constructed buildings by any procedure recommended by the superintendent and authorized by the board, and the public hearing requirement contained in this policy will not apply to the sale of student constructed buildings. The public hearing requirement in this policy will also not apply to the lease of school district property for a period of one year or less or to the lease of a portion of an existing school building for any term.

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

The board will not enter into an agreement to prohibit the sale of real property to other educational institutions as defined in Iowa Code 297.24. If the board offers to sell real property that includes a building or structure, and an educational institution offers to purchase the real property for a purchase price that represents the highest bid the board received, the board will sell the real property to the other educational institution for such purchase price.

In the case of the razing of a school district facility, in an amount in excess of the statutory minimum required by law, the board will advertise and take bids or quotes as may be required and defined by Iowa Code 26 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. 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 education program.

Legal Reference: Iowa Code §§ 26; 297.15-.25.

Date of Adoption: April 25, 1990

Date of Revision: September 9, 1997

Date of Revision: August 12, 2008

Date of Revision: October 28, 2024

FACILITIES INSPECTIONS

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

Legal Reference: Iowa Code § 279.8

Date of Adoption: April 25, 1990

Date of Revision: April 8, 2003

Date of Revision: October 28, 2024

DISTRICT EMERGENCY OPERATIONS PLANS

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

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

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

Legal Reference: Iowa Code 280.30

Date of Adoption: October 28, 2024

ASBESTOS CONTAINING MATERIAL

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

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

Legal Reference: 20 U.S.C. §§ 3601 et seq.
40 C.F.R. Pt. 763.84.
Iowa Code §§ 279.52-.54

Date of Adoption: January 11, 2016

STOCK PRESCRIPTION MEDICATION SUPPLY

The Centerville Community School District seeks to provide a safe environment for students, staff, and visitors who are at risk of potentially life-threatening incidents including severe allergic reactions, respiratory distress and opioid overdose. Therefore, it is the policy of the district to annually obtain a prescription for epinephrine auto-injectors, bronchodilator canisters and spacers and/or opioid antagonists from a licensed health care professional, in the name of the school district, for administration by a school nurse or personnel trained and authorized to administer to a student or individual who may be experiencing an anaphylactic reaction, respiratory distress or acute opioid overdose.

Procurement and maintenance of supply: The district shall stock a minimum of the following for each attendance center:

- One dose naloxone or other opioid antagonist.

The supply of such medication shall be maintained in a secure, easily accessible area for an emergency within the school building, or in addition to other locations as determined by the school district.

The School nurse shall routinely check stock of medication and document in a log monthly:

- The expiration date;
- Any visualized particles or color change for epinephrine auto-injectors; or
- Bronchodilator canister damage.

The employee shall be responsible for ensuring the district replaces, as soon as reasonably possible, any logged epinephrine auto-injector bronchodilator canister or spacer or opioid antagonist that is empty after use, damaged or, close to expiration., The district shall dispose of stock medications and delivery devices in accordance with state laws and regulations.

Training: A school nurse or personnel trained and authorized may provide or administer any of the medication listed in this policy from a school supply to a student or individual if the authorized personnel or school nurse reasonably and in good faith believes the student or individual is having an anaphylactic reaction, respiratory distress, asthma or other airway-constricting disease, or opioid overdose. Training to obtain a signed certificate to become personnel authorized to administer an epinephrine auto-injector, bronchodilator canister or spacer or opioid antagonist shall consist of the requirements of medication administration established by law and an annual anaphylaxis, asthma, other airway-constricting disease, opioid overdose training program approved by the Department of Education. .

Authorized personnel will be required to retake the medication administration course, training program and provide a procedural skills demonstration to the school nurse demonstrating competency in the administration of stock epinephrine auto-injectors, bronchodilator canister or spacer or opioid antagonists to retain authorization to administer these medications if the following occur:

- Failure to administer an epinephrine auto-injector , bronchodilator canister or spacer or opioid antagonist according to generally accepted standards of practice (“medication error”); or
- Accidental injection injury to school personnel related to improperly administering the medication (“medication incident”).

Reporting: Authorized personnel will contact the school nurse or emergency medical services (911) immediately after a stock bronchodilator canister is administered to a student or individual. The school nurse retains accountability for professional nursing judgment with the administration of stock

bronchodilator and whether to contact emergency medical services in accordance with Iowa laws.

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

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

- Each medication incident with the administration of stock epinephrine, bronchodilator canister or spacer, or opioid antagonist;
- Each medication error with the administration of stock epinephrine, bronchodilator canister or spacer, or opioid antagonist; or
- The administration of a stock epinephrine auto-injector, bronchodilator canister or spacer, or opioid antagonist.

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

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

Legal Reference: Iowa Code §§ 135.185;190;279.8.
281 IAC 14.3
655 IAC 6.2(2)

Date of Adoption: October 28, 2024

USE OF RECORDING DEVICES ON SCHOOL PROPERTY

District-Generated Recordings

The district believes in the importance of providing a safe and enriching learning environment possible for its students. The district uses digital recording devices on school property including school transportation vehicles to help protect the safety of district students, employees and community members; and to safeguard district property which is funded using public resources. Additionally, district-generated recordings of students engaging in the district's educational and extracurricular programs can be essential to engage positively with the school community and promote the value of public education.

In order to balance privacy and safety interests, no recording devices will be utilized on district property where individuals maintain a reasonable expectation of privacy. These areas include but are not limited to: the school nurse's office, restrooms, locker rooms, changing areas, lactation spaces and employee break areas.

Recordings of students have the potential to be considered education records. Any recordings will be maintained and accessed in compliance with the requirements of the Family Education Rights and Privacy Act and the district's policy on student records.

Recordings will be digitally maintained and stored for an appropriate amount of time to maintain the safety of the educational environment and to safeguard district property, after which they will be destroyed. The superintendent or superintendent's designee will establish any necessary regulations related to the secure storage, maintenance, viewing and destruction of digital recordings.

Non-District Generated Recordings

The use of non-district owned recording devices on school property and at school events will be regulated. Students, parents and community members will not be permitted to take recordings of other students or employees during school hours unless the recording is authorized in advance by building administration. Students and employees found to violate this policy will be subject to disciplinary measures consistent with board policy and applicable student and employee handbooks. This policy will not be construed or enforced in a way that infringes on employee activity otherwise protected by law.

It is important to foster a community spirit and sense of unity within the district. However, the district acknowledges that not every student or staff member feels comfortable or safe being recorded. At district-sponsored extracurricular events and activities, the use of non-district owned recording devices by the public may be monitored by administration if a concern is made known to district administration by a student, employee or parent. Any individuals determined to be making recordings considered bothersome to students or staff may be asked to stop or destroy their recording and may be asked to leave the event.

Legal Reference: 20 USC 1232
Iowa Code §§ 279.8

Date of Adoption: October 28, 2024

USE OF RECORDING DEVICES ON SCHOOL PROPERTY –USE OF DISTRICT-OWNED RECORDING DEVICES – REGULATION

The board supports the use of recording devices on district property as a means to monitor and maintain a safe environment for students and employees. District property includes district-owned land, buildings, vehicles, buses and any other property as needed. The contents of the recordings may be used as evidence in a student or employee disciplinary proceeding.

Student Records

The content of the recordings may be a student record subject to federal and state law, board policy and administrative regulations regarding confidential student records. Generally, surveillance video that does not capture any specific incident is not a student record or personnel record and may be disclosed as a public record upon request. Only those persons with a legal basis or legitimate educational purpose may view the recordings. In most instances, individuals with a legitimate educational purpose may be the superintendent, building principal, classroom teacher, transportation director, bus driver, HR director and special education staffing team. A parent may inspect, review or be informed of the content of the recording without consent from any student or parent of a minor student also shown in the recording, whether the student is a bystander to an incident or directly involved. The district may, but is not obligated by law to provide a copy of a recording to a parent or student upon request.

A recording during a school-sponsored trip, such as an athletic event, may also be accessible to the sponsor or coach of the activity. If the content of the recording becomes the subject of a student disciplinary proceeding, it will be treated like other evidence in the proceeding.

Notice

The school district will annually provide the following notice to students, employees, and parents:

The Community School District Board of Directors has authorized the use of recording devices on school district owned property. The recording devices will be used to enhance safety and security within the educational environment. Students, employees, and parents are hereby notified that the content of the recording may be used in a student or employee disciplinary proceeding. The content of the recordings may be considered confidential student records and will be retained with other student records.

Recordings will only be retained if necessary for use in a student or employee disciplinary proceeding or other matter as determined necessary by the administration. Parents may request to view the recording of their child.

The following notice will also be placed on all school buses equipped with recording devices:

This building/bus is equipped with a recording /audio monitoring system.

Review of Recording Devices

The school district will review the recordings randomly and when necessary, as a result of an incident reported by an employee or student. The recordings may be re-circulated for erasure after 14 days.

If not public records, the viewing of the recordings is limited to the individuals having a legitimate educational purpose. A written log, as appropriate, may be kept of those individuals viewing the

recordings stating the time, name of individual viewing and the date the recordings was viewed.

Student Conduct

Students are prohibited from tampering with the recording devices on the school property. Students found in violation of this regulation will be disciplined in accordance with the school district discipline policy and Good Conduct Rule and will reimburse the school district for any repairs or replacement necessary as a result of the tampering.

Employee Conduct

District-generated recordings may be used as evidence in employee disciplinary matters, as appropriate. Employees are prohibited from tampering with recording devices on school property. Employees found to be in violation of this regulation will be subject to disciplinary action as outlined in the employee handbook and relevant board policies.

Date of Adoption: October 28, 2024

RADON MITIGATION

The district recognizes the importance of providing healthy learning environments for students, employees and community members in district buildings. The district will take appropriate measures as required by law to assess radon levels in attendance centers and provide for mitigation or other measures where appropriate.

It is the responsibility of the superintendent to create administrative regulations necessary to carry out this policy.

Legal Reference: Iowa Code §§ 280.32

Date of Adoption: August 8, 2022

RADON MITIGATION REGULATION

The district will create and the board will approve a plan to assess levels of radon gas present in district attendance centers. Funding for any costs related to radon testing or mitigation will be paid from the state school foundation aid received to the district or from revenues received from the Secure an Advanced Vision for Education fund.

Each district attendance center will undergo a short-term test for the presence of radon gas at least once by July 1, 2027. Short-term test means a test using a device that remains in an area for two to seven days to determine the amount of radon in the air.

Radon testing will be performed by an individual certified to conduct such testing pursuant to Iowa Code section 136B.1 or by district employees who have completed a school radon testing training program approved by the Iowa Department of Education and the Iowa Department of Public Health.

If the results of any short-term test at an attendance center are at or above four picocuries per liter, the district will conduct a second short term test in spaces with elevated levels within sixty days of the first test. If the averaged test results of the first and second tests are at or above four picocuries per liter, the district will retain an individual credentialed to develop a radon mitigation plan.

The plan may include further diagnostic testing, corrective measures, and active mitigation. The mitigation plan will be completed within two years of first short-term test unless the district plans to abandon or renovate the attendance center within five years and renovation includes radon mitigation.

All new school construction will include radon resistant construction techniques.

Date of Adoption: August 8, 2022

MEMORIALS FOR DECEASED STUDENTS OR STAFF

Recognizing that the loss of a member of the school community is deeply felt, the Centerville Community School District will support staff, students and families who feel the loss, and will assist with connections to appropriate community resources. As places designed primarily to support learning, school sites should not serve as the main venue for the memorializing of students or staff.

Memorials for deceased students or staff shall be limited in form to perpetual awards or scholarships, collections of books, or items of historical or educational significance. Memorials involving concrete work, pavers, gardens, plantings or building/landscape modifications will only be permitted with prior approval and in accordance with district long-range maintenance and facilities planning. Memorials shall be limited to one per loss. Monetary donations or fundraising contributions may be designated to the Centerville Schools Foundation for collection and administration of the gift.

Date of Adoption: February 8, 2011

Date of Revision: October 28, 2024