

BUILDINGS AND SITES

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Policy Title: OBJECTIVES OF BUILDINGS & SITES

Code No. 800

This series of the board policy manual sets forth the board objectives and goals for the school district's buildings and sites. It shall be the goal of the board to provide sufficient school district buildings and sites for the education program. The board shall strive to provide an environment 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 shall have final authority to determine what is necessary to meet the needs of the education program.

It shall be 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 2/25/02 Reviewed 5/14/15 Revised _____

Policy Title: BUILDINGS & SITES LONG RANGE PLANNING

Code No. 801.1

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

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

Legal Reference: Iowa Code §§ 279.11, .39; 280.3(5), .12(2)(a), .14(1); 297.

Cross Reference: 103 Educational and Operational Planning

Approved 2/25/02 Reviewed 5/14/15 Revised _____

Policy Title: BUILDINGS & SITES SURVEYS

Code No. 801.2

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 educational program. The results of these services will be considered in planning the educational program and in making decisions about the improvement and acquisition of additional buildings and sites.

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

Legal Reference: Iowa Code §§ 279.11, .39; 280.3(5), .12(2)(a), .14(1); 297.

Cross Reference: 103 Educational and Operational Planning
801 Site Acquisition and Building Construction

Approved 2/25/02 Reviewed 5/14/15 Revised _____

Policy Title: EDUCATIONAL SPECIFICATIONS FOR
BUILDINGS & SITES

Code No. 801.3

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

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

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

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

Legal Reference: Iowa Code §§ 279.11, .39; 280.3(5), .12(2)(a), .14(1); 297.

Cross Reference: 801 Site Acquisition and Building Construction

Approved 2/25/02 Reviewed 5/14/15 Revised 7/8/10

Policy Title: SITE ACQUISITION

Code No. 801.4

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

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

Legal Reference: Iowa Code §§ 21.5(j); Iowa Code §§ 279.11, .39; 280.3(5), .12(2)(a), .14(1); 297.

Cross Reference: 212 Closed Sessions
705.1 Purchasing - Bidding
801 Site Acquisition and Building Construction

Approved 2/25/02 Reviewed 5/14/15 Revised _____

Policy Title: BIDS/QUOTES AND AWARDS FOR PUBLIC IMPROVEMENT CONTRACTS
Code No. 801.5

The board shall have the authority to approve or retain public improvement contracts.

Formal competitive bidding procedures are required for public improvement contracts, including construction and renovation but excluding emergency work or repair or maintenance work performed by school district employees, that have been estimated to have a total cost exceeding the statutory competitive threshold established by law \$100,000 (or other threshold established by law). Before entering into a contract for any public improvement project with an estimated total cost exceeding the competitive bid threshold, the board shall approve the proposed plans, specifications, and form of contract, and estimated total cost of the public improvement, following public hearing. Advertisements for bids shall be made as required by law. The requirement with respect to advertising for bids is waived in the case of emergency repairs when the repairs are necessary to ensure the continued use of a school or school facility. The AEA administrator shall certify that the emergency repairs are necessary to ensure the continued use of a school or school facility.

Competitive quotation procedures are required for those public improvement contracts that have been estimated to have a total cost exceeding the statutory competitive quotation threshold established by law, but less than the competitive bid threshold. When competitive quotations are required, the school district may elect to use the competitive bidding requirements in lieu of quotations.

The superintendent will determine the process for obtaining quotes for public improvement contracts that have been estimated to have a total cost less than the competitive quotation threshold.

The award of public improvement contracts will be made to the lowest responsive, responsible bidder/quoter in accordance with law. The board shall have the right to reject any or all bids/quotes, or any part thereof, to waive informalities, and to enter into the contract or contracts deemed to be in the best interests of the school district. Statutory preferences may apply to the extent provided by law.

It shall be the responsibility of the superintendent to make a recommendation and the reason for it to the board for public improvement contract bids/quotes.

Legal Reference: Iowa Code §§ 23A.3; 26; 73; 297.7-.8; 314.1B.

Cross Reference: 705 Expenditures
801 Site Acquisition and Building Construction

Approved 2/25/02 Reviewed 5/14/15 Revised 5/14/15

Policy Title: SELECTION OF AN ARCHITECT AND/OR ENGINEER Code No. 801.6

Architects and/or engineers shall be interviewed by the Board of Directors. The Superintendent will provide the Board with appropriate criteria for selection of the architect or engineer. The architect's or engineer's recommendation shall be presented to the board for consideration and approval for the specific project.

Approved 1989 Reviewed 5/14/15 Revised 7/8/10

Policy Title: EDUCATIONAL SPECIFICATIONS FOR BUILDING

Code No. 801.7

The Superintendent and his/her staff, with the help of consultants, citizen advisory groups, and the Board of Directors, shall prepare educational specifications which may be used by the architect or engineer in planning the building elements in such a way that they will aid and abet the teaching and learning activities which are to take place within it.

The educational specifications should provide the architect or engineer with an inventory of program requirements, a statement of functional program relationship, a definition of the number and character of classrooms, a description of needed specialized instructional facilities, the educational requirements for such areas as Media Center, outside site activities, gymnasium, cafeteria, auditorium, administrative office, teacher and student service facilities, public service or community service facilities and any other pertinent information which will be of significance in visualizing what is expected of the proposed new building, building additions, or renovations.

Approved 1989 Reviewed 5/14/15 Revised 7/8/10

Policy Title: FINAL BUILDING SPECIFICATIONS

Code No. 801.8

The architect or engineer shall proceed with preparation of the final working drawings, plans and specifications, and contract documents after receiving authorization from the Board of Directors.

The Superintendent, staff and Board of Directors shall continue to provide information and decisions necessary for the architect or engineer to finalize the plans and specifications.

It shall be the responsibility of the architect or engineer to obtain approval of the final plans and specifications by the Superintendent, State Fire Marshall, local building and other authorities, and the Board of Directors before releasing the plans and specifications for bid purposes.

Approved 1989 Reviewed 5/14/15 Revised 5/14/15

Policy Title: FINANCING SITES AND CONSTRUCTION

Code No. 801.9

The Board of Directors shall utilize as needed all means of financing construction and site purchase as provided by the Code of Iowa. Possibilities include bond issues, levies, and other funding authorized by law. The Board may also utilize money received from gifts, sales tax revenues, and money derived from the sale or lease of schoolhouses and/or sites.

Approved 1989 Reviewed 5/14/15 Revised 7/8/10

Policy Title: MAINTENANCE SCHEDULE

Code No. 802.1

The school district buildings and sites, including the grounds, buildings and equipment, will be kept clean and in good repair. Excess materials and debris will not be allowed to accumulate on school grounds. Employees should notify the building principal when something is in need of repair or removal, including graffiti.

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

Legal Reference: Iowa Code §§ 279.8; 280.14.

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

Approved 2/25/02 Reviewed 5/14/15 Revised _____

Policy Title: REQUESTS FOR IMPROVEMENTS

Code No. 802.2

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

Legal Reference: Iowa Code §§ 279.8; 280.14.

Cross Reference: 802.1 Maintenance Schedule
802.3 Emergency Repairs

Approved 2/25/02 Reviewed 5/14/15 Revised _____

Policy Title: EMERGENCY REPAIRS

Code No. 802.3

In the event an emergency requiring repairs in excess of the competitive bid threshold established by law which are necessary to ensure the continued use of a school or school facility, the provisions of the law relating to advertising for bids shall not apply.

It shall be the responsibility of the superintendent to obtain certification from the area education agency administrator stating such repairs are necessary to ensure the continued use of a school or school facility.

It shall be the responsibility of the superintendent to notify the board as soon as possible regarding the circumstances of the emergency.

Legal Reference: Iowa Code §§ 26; 279.8; 297.7-.8; 314.1B.

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

Approved 2/25/02 Reviewed 5/14/15 Revised 5/14/15

Policy Title: FIXED ASSETS MANAGEMENT SYSTEM

Code No. 802.4

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

A separate fixed assets listing shall be prepared for fixed assets in the general fixed assets account group (GFAAG) and for the fixed assets of each proprietary and fiduciary fund. "Fixed assets" in the GFAAG shall include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. "Fixed assets" in the proprietary funds shall include school district buildings and sites, construction in progress, improvements other than buildings and sites, capitalized interest, infrastructure, land and machinery and equipment. Fixed assets reported in the financial reports shall include individual fixed assets with an historical cost equal to or greater than \$5000. Fixed assets accounted for and reported in the proprietary funds shall be depreciated over the useful life of each fixed asset.

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

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

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 298A; 281 Iowa Admin. Code § 12.3(1).

Cross Reference: 709 Insurance Program
701.3 Financial records

Approved 2/25/02 Reviewed 7/8/10 Revised 7/8/10

Comment [KL1]: The appropriate business and financial personnel at the district should review this policy, and all accompanying exhibit forms and regulations, to ensure it is updated and is otherwise accurate and complete for the school district. It may be appropriate to consult with the school auditor on this policy as well.

Note, some school districts have a "capital assets" policy in lieu of this policy.

Policy Title: FIXED ASSETS MANAGEMENT SYSTEM INITIAL
MACHINERY AND EQUIPMENT FIXED ASSETS
LISTING FORM

Code No. 802.4E1

Comment [KL2]: The district should review all exhibit forms 802.4E1-802.4E8 and ensure they are consistent with the policy and regulations.

Note, there are various underlined areas that seem to suggest that a selection should be made in the form as appropriate.

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

Purchasing Fund: _____ Gift: Yes_ No_ Bar Code No: _____

GFAAG__ Proprietary Fund__(Scl. Nutrition__ Daycare__ Other_____)

Description: _____

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

Serial No./Model No.: _____ Replacement cost:

Cost: \$ _____ Actual_ Estimate_ If estimated cost, describe method: _

Vendor:

Building Name: _____

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 by the individual in custody of the fixed assets or 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 manager).

Policy Title: FIXED ASSETS MANAGEMENT SYSTEM
INITIAL REAL PROPERTY FIXED ASSETS
LISTING FORM

Code No. 802.4E2

Comment [KL3]: See comment above.

Addition/Acquisition Date: _____ Class Code: _____

Purchasing Fund: _____ Gift: Yes_ No_ Bar Code No: _____

GFAAG__ Proprietary Fund__(Scl. Nutrition__ Daycare__ Other_____)

Legal Description: _____

Address: _____

Cost: \$ _____ Actual_ Estimate_ If estimated cost, describe method: _

Useful life of building (proprietary funds only): _____

Seller:

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 by the superintendent 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 manager).

Policy Title: FIXED ASSETS MANAGEMENT SYSTEM
MACHINERY AND EQUIPMENT FIXED ASSETS
ADDITIONS/ACQUISITIONS FORM

Code No. 802.4E3

Comment [KL4]: See comment above.

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

Purchasing Fund: _____ Gift: Yes_ No_ Bar Code No: _____

GFAAG__ Proprietary Fund__ (Scl. Nutrition__ Daycare__ Other____)

Description: _____

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

Serial No./Model No.: _____ Replacement cost:

Cost: \$ _____

Vendor:

Building Name: _____

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 by (purchasing/accounts payable/fixed assets manager/other)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 manager).

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Policy Title: FIXED ASSETS MANAGEMENT SYSTEM
REAL PROPERTY FIXED ASSETS
ADDITIONS/ACQUISITIONS FORM

Code No. 802.4E4

Comment [KL5]: See comment above.

Addition/Acquisition Date: _____ Class Code: _____

Purchasing Fund: _____ Gift: Yes_ No_ Bar Code No: _____

GFAAG__ Proprietary Fund__(Scl. Nutrition__ Daycare__ Other_____)

Legal Description: _____

Address: _____

Cost: \$ _____ Actual_ Estimate_ If estimated cost, describe method: _

Useful life of building (proprietary funds only): _____

Seller:

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 by the superintendent 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 manager).

Policy Title: FIXED ASSETS MANAGEMENT SYSTEM
FIXED ASSETS RELOCATION/TRANSFER FORM

Code No. 802.4E5

Comment [KL6]: See comment above.

Transfer Date: _____ Bar Code No: _____

Description: _____

Quantity: _____ Serial/Model No.: _____

Transfer From:

Building Name: _____
Building Code: _____ Department/Room: _____
Controlling Person: _____ Completed by: _____
(Initials) (date)

Transfer To:

Building Name: _____
Building Code: _____ Department/Room: _____
Reason for transfer: _____
Controlling Person: _____ Completed by: _____
(Initials) (date)

Authorization:

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

Instructions: This form is used only when a fixed assets is relocated/ transferred to another location for continued use. The upper portion is completed by the (building principal/department administrator/person with custody). 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.

Policy Title: FIXED ASSETS MANAGEMENT SYSTEM
MACHINERY AND EQUIPMENT FIXED
ASSETS DISPOSAL FORM

Code No. 802.4E6

Comment [KL7]: See comment above.

Completed by (Superintendent/Fixed Assets Manager/Principal)

Disposal Date: _____ Bar Code No: _____

Description: _____

Quantity: _____ Serial/Model No.:

Disposal Method: Trade-in_ Junk_ Sale_ Trade_ Other _____

Condition of Item: _____

Reason for disposal: _____

Completed by: _____
(Initials) (date)

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

Comments: _____

Instructions: The upper portion of this form is to be completed by the (superintendent/fixed assets manager/building principal/department administrator/person with custody) to remove a fixed asset that is of no further service/use to the school district. The information on this form should be entered into the fixed assets management system on the same day the disposal is completed and no later than in the month in which the disposal occurred.

Policy Title: FIXED ASSETS MANAGEMENT SYSTEM REAL
PROPERTY FIXED ASSETS DISPOSAL FORM

Code No. 802.4E7

Comment [KL8]: See comment above.

Completed by Superintendent

Disposal Date: _____ Bar Code No: _____

Legal Description: _____

Address: _____

Cost: _____ Purchaser: _____

Disposal Method: Sale_ Trade_ Other _____

Reason for disposal: _____

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 by the superintendent 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 manager).

Policy Title: FIXED ASSETS MANAGEMENT SYSTEM LOST,
DAMAGED OR STOLEN FIXED ASSETS FORM

Code No. 802.4E8

Comment [KL9]: See comment above.

Discovery date: _____ Person discovering the loss

Bar code no.: _____ Quantity: _____

Description: _____

Building Name: _____

Building Code: _____ Department/Room: _____

Controlling Person: _____

Report on: Arson Theft Unexplained Loss
 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 Fixed 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/fixed assets manager completes the lower portion. This form should be entered in the fixed assets management system the same day the situation is discovered and no later than in the month in which the situation is discovered.

Policy Title: FIXED ASSETS MANAGEMENT
SYSTEM REGULATION

Code No. 802.4R1

Comment [KL10]: The appropriate business and financial personnel at the district should review these regulations to ensure they are updated, consistent with the corresponding policy and exhibit forms, and are otherwise accurate and complete for the school district. It may be appropriate to consult with the school auditor on these regulations as well.

Note, there are various underlined areas that seem to suggest that a selection should be made in the regulations as appropriate.

A. Fixed assets management team.

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

- B. An Initial Machinery and Equipment Fixed Assets Listing Form must be completed for each fixed asset with an historical cost equal to or greater than (\$ 5000). The following information must be collected and entered into the fixed assets management system (See Code No. 802.4E1):
- a. Name of location-building/department/room;
 - b. Location-building/department/room code;
 - c. Balance sheet accounting/class code;
 - d. General fixed assets account group or proprietary fund asset (state proprietary fund);
 - e. Addition/acquisition date;
 - f. Check/purchase order number or gift;
 - g. Bar code identification number assigned to and placed on the fixed assets in a consistent manner by the (superintendent/fixed assets manager);
 - h. Serial/model number;
 - i. Cost-historical/addition/acquisition or estimated cost;
 - j. Estimated useful life (proprietary funds only);
 - k. Vendor;
 - l. Purchasing fund;

Policy Title: FIXED ASSETS MANAGEMENT
SYSTEM REGULATION

Code No. 802.4R1(Cont.)

- m. Description of fixed asset;
- n. Fair market value on acquisition date (donated fixed assets only);
- o. Department/person charged with custody;
- p. Method of addition/acquisition-purchase, trade, gift, etc.;
- q. Quantity; and
- r. Replacement cost.

C. Initial real property fixed assets listing process.

1. The (superintendent/fixed assets manager) is responsible to complete the initial real property fixed assets listing.
2. An Initial Real Property Fixed Assets Listing Form must be completed. The following information must be collected and entered into the fixed assets management system (See Code No. 802.4E2).
 - a. Acquisition date;
 - b. Seller;
 - c. Cost-historical/addition/acquisition, including legal, architect, surveying and other related fees;
 - d. Fair market value on acquisition date (donated fixed assets only);
 - e. Estimated useful life of buildings (proprietary funds only);
 - f. Balance sheet accounting/class code;
 - g. Legal description;
 - h. Location/address; and
 - i. Addition/acquisition authorization.

D. Determining historical cost.

1. The historical cost of a fixed asset is based on the actual costs expended in making the fixed assets serviceable. For the initial fixed assets listing of currently owned fixed assets, records indicating the actual costs expended in making the fixed assets serviceable may be available in the central administrative office.
2. Gifts of fixed assets are given an "historical cost" of the estimated fair market value on the addition/acquisition date.
3. Fixed assets purchased under a capital lease are given an historical cost of their net present value of the minimum lease payments on the addition/acquisition date.
4. The historical cost of fixed assets in the proprietary funds must include capitalized interest and infrastructure.
5. Fixed assets for which the historical cost cannot be determined.
 - a. Search board minutes to determine the approximate acquisition date, contract approval date or project approval date.

Policy Title: FIXED ASSETS MANAGEMENT
SYSTEM REGULATION

Code No. 802.4R1(Cont.)

- b. Search central administrative office records at the time of the presumed addition/acquisition date, including those in storage, on microfiche or archives, to determine the actual costs expended in making the fixed assets serviceable.
- c. If no records can be found to determine the actual costs expended in making the fixed assets serviceable the school district may estimate the historical cost using back trending/standard costing after consulting with the school auditor.

E. Annual fixed assets listing reconciliation.

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

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

1. The school district's required purchasing policy and administrative regulations and procedures must be followed to acquire machinery and equipment fixed assets. The school district's required policy and administrative regulations and procedures must be followed for receiving a gift of machinery and equipment fixed assets.

Policy Title: FIXED ASSETS MANAGEMENT
SYSTEM REGULATION

Code No. 802.4R1(Cont.)

2. The Machinery and Equipment Fixed Assets Addition/Acquisition Form must be completed for each additional machinery and equipment fixed assets with an addition/acquisition cost of equal to or greater than (\$ 5000). The following information must be collected (See Code No. 802.4E3):
 - a. Name of location-building/department/room;
 - b. Location-building/department/room code;
 - c. Balance sheet accounting/class code;
 - d. General fixed assets account group or proprietary fund asset (name proprietary fund);
 - e. Addition/acquisition date;
 - f. Check/purchase order number or gift;
 - g. Bar code identification number assigned to and placed on the fixed asset;
 - h. Serial/model number;
 - i. Cost-historical;
 - j. Fair market value on acquisition date (donated fixed assets only);
 - k. Estimated useful life (for proprietary funds only);
 - l. Vendor;
 - m. Purchasing fund;
 - n. Description of fixed asset;
 - o. Department/person charged with custody,
 - p. Method of addition/acquisition-purchase, trade, gift etc.,
 - q. Quantity;
 - r. Replacement cost; and
 - s. Addition/acquisition authorization.
3. Machinery and equipment fixed assets acquired in a month must be entered into the fixed assets management system in the same month.

G. Addition/acquisition of real property fixed assets.

1. The school district's required purchasing policy and administrative regulations and procedures must be followed to acquire a real property fixed asset. The school district's required policy and administrative regulations and procedures must be followed for receiving a gift of a real property fixed asset.
2. The Real Property Fixed Assets Addition/Acquisition Form must be completed for each additional real property fixed asset. The following information must be collected (See Code No. 802.4E4):
 - a. Addition/acquisition date;
 - b. Seller;
 - c. Cost-historical/addition/acquisition, cost including legal, architect, surveying and related fees;
 - d. Balance sheet accounting/class code;

Policy Title: FIXED ASSETS MANAGEMENT
SYSTEM REGULATION

Code No. 802.4R1(Cont.)

- e. Fair market value on a requisition date (donated fixed assets only);
 - f. Estimated useful life of buildings (for proprietary funds only);
 - g. Legal description,
 - h. Location/address; and
 - i. Addition/acquisition authorization.
3. For real property fixed assets in the general fixed assets account group, the actual costs of construction in progress, other than infrastructure, is entered into the fixed assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.
 4. For real property fixed assets in the proprietary funds, the actual costs of construction in progress, including infrastructure construction, is entered into the fixed assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.
 5. Real property fixed assets acquired in a month must be entered into the fixed assets management system in the same month.
- H. Relocation/transfer of machinery and equipment fixed assets.
1. A Fixed Assets Relocation/Transfer Form must be completed prior to removing machinery and equipment fixed assets from their current location (See Code No. 802.4E5). The following information must be collected:
 - a. Relocation/transfer date;
 - b. Quantity;
 - c. Bar code identification number;
 - d. Current location-building/department/room code;
 - e. Name of current location-building/department/room;
 - f. New location-building/department/room code;
 - g. Name of new location-building/department/room;
 - h. Date placed at new location-building/department/room;
 - i. Department/person charged with custody; and
 - j. Relocation/transfer authorization.
 2. Machinery and equipment fixed assets relocated/transferred in a month must be entered into the fixed assets management system in the same month.
- I. Disposal of machinery and equipment and real property fixed assets.
1. A Machinery and Equipment Fixed Assets Disposal Form must be completed prior to disposing of machinery and equipment fixed assets (See Code No. 802.4E6). The following information must be collected:
 - a. Disposal date;

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SYSTEM REGULATION

Code No. 802.4R1(Cont.)

- b. Quantity;
 - c. Bar code tag identification number;
 - d. Disposal method-junk, trade, sale, trade-in, etc.; and
 - e. Disposal authorization.
2. A Real Property Fixed Assets Disposal Form must be completed prior to disposing of real property fixed assets (See Code No. 802.4E7). The following information must be collected:
- a. Disposal date;
 - b. Legal description,
 - c. Location/Address;
 - d. Purchaser;
 - e. Disposal method-trade, sale, etc.; and
 - f. Disposal authorization.
3. Machinery and equipment/real property fixed assets disposed of in a month must be entered into the fixed assets management system in the same month.

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

1. A Lost, Damaged or Stolen Fixed Assets Form must be completed when a fixed asset has been lost, damaged or stolen (See Code No. 802.4E8). The following information must be collected:
 - a. Discovery date of loss, damage or theft;
 - b. Employee/person discovering;
 - c. Quantity;
 - d. Description of fixed asset;
 - e. Bar code tag identification number;
 - f. Location-building/department/room;
 - g. Description of loss, damage, etc.;
 - h. Filing of police report-yes or no;
 - i. Filing of insurance report-yes or no;
 - j. Sent for repair-yes or no;
 - k. Date returned from repair;
 - l. Date returned to location-building/department/room;
 - m. Department/person charged with custody; and
 - n. Authorization.
2. Fixed assets damaged, lost or stolen in a month must be entered into the fixed assets management system in the same month.

K. Fixed Assets Reports.

1. Annual reports for June 30 each year.
 - a. fixed assets listing including the following items for the school auditor:

Policy Title: FIXED ASSETS MANAGEMENT
SYSTEM REGULATION

Code No. 802.4R1(Cont.)

- (1) Balance sheet accounting/class code;
 - (2) Purchasing fund;
 - (3) Bar code tag identification number;
 - (4) Description of the fixed asset;
 - (5) Historical cost; and
 - (6) Location.
- b. fixed assets listing by location/building;
 - c. fixed assets listing by department/employee/person charged with custody; and
 - d. fixed assets listing by replacement cost.

Policy Title: **FIXED ASSETS MANAGEMENT**
SYSTEM DEFINITIONS

Code No. 802.4R2

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

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

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

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

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

Capital fixed assets - fixed assets with a value of equal to or greater than (\$ 5000) based on the historical cost.

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

Capitalization threshold - dollar limit set for capitalizing fixed assets.

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

Comment [KL1.1]: The appropriate business and financial personnel at the district should review these definitions to ensure they are updated, consistent with the corresponding policy, regulations, and exhibit forms, and are otherwise accurate and complete for the school district and appropriate for its accounting purposes. It may be appropriate to consult with the school auditor on these regulations as well.

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

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

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

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

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

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

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

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

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

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

Policy Title: FIXED ASSETS MANAGEMENT
SYSTEM DEFINITIONS

Code No. 802.4R2(Cont.)

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

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

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

Machinery and equipment - fixed assets which maintain their identity when removed from their location and are not changed materially or consumed immediately (e.g., within one year) by use. Machinery and equipment is often divided into specific categories such as: transportation machinery and equipment which includes school buses and school district owned automobiles, trucks and vans; other motor machinery and equipment which includes lawn maintenance machinery and equipment, tractors, motorized carts, maintenance machinery and equipment, etc.; other machinery and equipment which includes furniture and machinery and equipment contained in the buildings whose original cost is equal to or greater than (\$ 5000), and fixed assets under capital leases and fixed assets being acquired under a lease/purchase agreement.

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

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

Approved 2/25/02 Reviewed 5/14/15 Revised 5/14/15

Policy Title: BUILDINGS & SITES ADAPTATION
FOR PERSONS WITH DISABILITIES

Code No. 802.5

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, but the district shall ensure that individuals with disabilities nevertheless receive the benefits and services of its programs or activities. Renovated and new buildings and sites shall be accessible to persons with disabilities in accordance with applicable law.

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:

42 U.S.C. §§ 12101 et seq.
Iowa Code chs. 104A; 216

Cross Reference:

102 Equal Educational Opportunity
603.3 Special Education

Approved 2/25/02 Reviewed 5/14/15 Revised 5/14/15

Policy Title: VANDALISM

Code No. 802.6

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

Persons who 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 have destroyed or otherwise harmed school district property shall be reported to the local law enforcement authorities.

Legal Reference: Iowa Code § 279.8

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

Approved 2/25/02 Reviewed 5/14/15 Revised 5/14/15

Policy Title: ENERGY CONSERVATION

Code No. 802.7

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

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

The school district shall conduct an energy audit and file the results of the audit with the office of energy independence as required by law.

Legal Reference: Iowa Code §§ 279.8, .44; 473.

Cross Reference: 700 Purpose of Noninstructional and Business Services

Approved 2/25/02 Reviewed 5/14/15 Revised 7/8/10

Policy Title: SCHOOL FACILITIES SURVEYS

Code No. 802.8

It shall be the policy of the Board of Directors upon the recommendation of the Superintendent of Schools, and when deemed advisable, to contract for the services of consultants and other resource personnel for the study of particular problems or needs associated with sites and buildings of the school district. The needs for such special studies shall be anticipated well in advance so that budgetary provisions can be made.

Approved 1989 Reviewed 5/14/15 Revised 7/8/10

Policy Title: USE OF CONTRACT SERVICES

Code No. 802.9

The Superintendent of Schools shall use his/her judgement as conditions dictate as to the use of school district maintenance personnel or contracting for a special service in the maintenance of the school district's grounds, buildings, and equipment.

Legal Reference: 279.8, 280.14(1) Code of Iowa

Approved 1989 Reviewed 5/14/15 Revised 7/8/10

Policy Title: ENERGY CONSERVATION MANAGEMENT

Code No. 802.10

A sincere effort shall be made to curtail the heat requirements in all schools and offices. Our primary goal shall be to reduce the use of natural gas and electricity with a minimum of discomfort or inconvenience to students and personnel.

Inside temperatures

Winter 70 degrees

Summer 74 degrees

Night Control 68 degrees

Lights--All lights shall be turned off when a school space is to be vacated for more than 30 minutes.

Approved 1989 Reviewed 5/14/15 Revised _____

Policy Title: LIFE CYCLE ANALYSIS

Code No. 802.11

Plans for the construction of all new facilities and plans for renovation of existing facilities shall include a “life cycle cost analysis” if required by applicable law or as may be directed by the Board of Directors. The analysis will include the elements required by law and will consider certain costs of owning, using, and operating a facility over its economic life, including but not limited to the following:

1. Initial costs
2. System repair and replacement costs
3. Maintenance costs
4. Operating costs, including energy costs
5. Salvage value

The “life cycle cost analysis” shall be approved by the Board of Directors before any contracts for construction or renovation are let in accordance with applicable law.

Approved 1989 Reviewed 5/14/15 Revised 7/8/10

GASB Statement 51, *Accounting and Financial Reporting for Intangible Assets*, is effective beginning July 1, 2009 (FY 2010).

For districts reporting on the accrual basis of accounting, the cumulative effect, if any, of applying this Statement will require a restatement of beginning net assets, fund balances, or fund net assets (as appropriate). This means that certain intangible assets (and related amortization) in existence from July 1, 1980 to June 30, 2009 may need to be reported as the beginning (July 1) balance for intangible assets for FY 2010. See section entitled "Retroactive Reporting" for further details. This sample policy was adapted for LEAs and AEAs by the State Auditor's Office using the County Finance Committee's Sample County Intangible Assets Policy.

Identifiable

An intangible asset should be recognized in the statement of net assets only if it is identifiable which means the asset is either:

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

Criteria

GASB Statement 51 defines intangible assets as assets that are identifiable and possess all of the following characteristics:

- lack of physical substance,
- nonfinancial nature (not in monetary form like cash or investment securities) and
- initial useful life extending beyond a single reporting period.

Examples of intangible assets include easements, land use rights (i.e. water rights, timber rights and mineral rights), patents, trademarks and copyrights. In addition, intangible assets include computer software that is purchased, licensed or internally generated (including websites) as well as outlays associated with an internally generated modification of computer software.

Intangible assets can be purchased or licensed, acquired through non exchange transactions or internally generated.

All intangible assets subject to the provisions of GASB Statement 51 should be classified as capital assets. Accordingly, existing authoritative guidance related to the accounting and financial reporting for capital assets (i.e. recognition, measurement, presentation, disclosure, etc.) should be applied to intangible assets as applicable.

Exclusions

GASB Statement 51 applies to all intangible assets except: (a) assets acquired or created primarily for purposes of directly obtaining income or profit (these intangible assets should be considered investments), (b) assets from capital lease transactions reported by lessees, except licensing agreements to lease commercially available computer software, and (c) goodwill created through the combination of a government and another entity.

Threshold for Capitalization

The establishment of an intangible asset capitalization threshold policy has been recommended by the County Finance Committee and adapted for LEAs and AEs. The policy should be approved by the Board of Education. The threshold is to be consistently applied by all departments and offices of the District for financial reporting purposes. All intangible assets at or above a specified dollar amount must be reported for the audit and Certified Annual Report (CAR), all other intangible assets are excluded.

The specified dollar amount will vary depending upon the size of the District and the types of intangible assets owned by the District. According to Pareto's Law, 20 percent of intangible assets typically account for at least 80 percent of the total cost. Therefore, capitalization thresholds should be designed to capture 80 percent of the total cost of the District's intangible assets. The capitalization thresholds will likely range from \$25,000 for smaller districts to \$200,000 for the largest districts.]

Measurement/Recognition

Effective July 1, 2009, intangible assets exceeding the District's threshold should be recorded at actual historical cost. For business-type activities and enterprise funds capitalized interest and ancillary charges, if any, should be included in the historical cost.

Only direct costs will be capitalized (indirect costs will not be included).

Intangible assets received in a non-exchange transaction (i.e. donated) are to be recorded at their estimated fair value at the time of acquisition.

The fair value of an asset is the amount at which the asset could be exchanged in a current transaction between willing parties, other than in forced or liquidation sale. Therefore, it would be inappropriate to arbitrarily assign a nominal value to a donated intangible asset without applying a rational technique to estimate its fair value.

The threshold for intangible assets applies to individual assets and it is not acceptable to account for items in aggregate to meet the threshold limitations.

For internally generated intangible assets (see next page), outlays incurred by the government's personnel, or by a third-party contractor on behalf of the government, for development of internally generated intangible assets should be capitalized.

For internally generated computer software, outlays incurred during the application development stage (see next page) will be capitalized if they exceed the threshold. These outlays include the initial purchase of the computer software/license and modifications made to the software before it is placed into operation. The initial purchase of the software/license and modifications made should be analyzed separately for capitalization purposes (do not aggregate).

Costs incurred prior to July 1, 2009, for internally generated computer software projects in the application development stage will not be capitalized. However, costs incurred July 1, 2009 and beyond, for these projects will be capitalized if exceeding the District's threshold.

Computer software licenses purchased/renewed will not be aggregated. Each individual license purchased/renewed will be measured against the District's threshold and the useful life must extend

beyond a single reporting period in order for the license to be capitalized.

Internally Generated Intangible Assets

Internally generated intangible assets are created or produced by the government or an entity contracted by the government, or they are acquired from a third party but require more than minimal incremental effort on the part of the government to begin to achieve their expected level of service capacity.

Outlays related to the development of an internally generated intangible asset that is identifiable should be capitalized only upon the occurrence of all three of the following:

Specified-Conditions Criteria

- a) Determination of the specific objective of the project and the nature of the service capacity that is expected to be provided by the intangible asset upon completion of the project.
 - b) Demonstration of the technical or technological feasibility for completing the project so that the intangible asset will provide its expected service capacity.
 - c) Demonstration of the current intention, ability, and presence of effort to complete or, in the case of a multiyear project, continue development of the intangible asset.
- Only outlays incurred subsequent to meeting the above criteria should be capitalized; outlays incurred prior to this point should be expensed.

Internally Generated Computer Software

Computer software is considered internally generated if it is developed in-house by the government's personnel or by a third-party contractor on behalf of the government.

Commercially available software that is purchased or licensed by the government and modified using *more than minimal incremental effort* before being put into operation should be considered internally generated.

The development and installation of internally generated computer software can be grouped into three stages:

- 1) **Preliminary Project Stage:** involves conceptual formulation and evaluation of alternatives, determination of the existence of needed technology and final selection of alternatives for development of the software. *Expense* all outlays in this stage.
- 2) **Application Development Stage:** includes the design of the chosen path (i.e. software configuration, software interfaces), coding, installation to hardware, and testing. Data conversion activities could be included in this phase if those activities are deemed necessary to make the software operational. *Capitalize* all outlays incurred during this stage once the *Specified-Conditions Criteria* are met. (Note: the *Specified-Conditions Criteria* are considered met when the Preliminary Project Stage is complete and management authorizes/commits to funding the project.) Capitalization should cease when the computer software is substantially complete and operational.
- 3) **Post-Implementation/Operation Stage:** includes application training and software maintenance. Data conversion activities would be included in this stage if not deemed necessary to make the software operational. *Expense* all outlays in this stage.

Outlays associated with an internally generated modification of computer software that is already in operation should be capitalized if the modification results in any of the following:

- a) increase in functionality of the software (able to perform tasks that it was previously incapable of performing),
- b) increase in efficiency of the software (increase in level of service provided without the ability to perform additional tasks) or
- c) extension of the estimated useful life.

If the modification does not result in any of the three outcomes, the modification should be considered maintenance and expensed accordingly.

Amortization (Use Straight-Line Method)

The useful life of an intangible asset that arises from contractual or other legal rights should not exceed the period to which the service capacity of the asset is limited by those contractual or legal provisions. Contract renewal periods may be considered in determining the useful life of the intangible asset if there is evidence the government will seek and be able to achieve renewal and the anticipated outlay for renewal is nominal in relation to the level of service capacity obtained.

If there are no legal, contractual, regulatory, technological or other factors that limit the useful life of an intangible asset, then the intangible asset should be considered to have an indefinite useful life and no amortization should be recorded. A useful life that must be estimated does not mean indefinite useful life.

Impairment

If changes in factors and conditions result in the useful life of an intangible asset no longer being indefinite, the asset should be tested for impairment because a change in the expected duration of use of the asset has occurred. The carrying value of the intangible asset, if any, following the recognition of any impairment loss should be amortized in subsequent reporting periods over the remaining estimated useful life of the asset. A common indicator of impairment for internally generated intangible assets is development stoppage, such as stoppage of development of computer software due to changes in the priorities of management.

Retroactive Reporting

The District will not retroactively report the following intangible assets:

- 1) Those considered to have indefinite useful lives as of June 30, 2009.
- 2) Those that would be considered internally generated as of June 30, 2009.
- 3) Costs incurred prior to July 1, 2009, for internally generated computer software projects in the application development stage will not be capitalized. However, costs incurred July 1, 2009 and beyond, for these projects will be capitalized if exceeding the District's threshold. Intangible assets (and related amortization) requiring retroactive reporting (for the period July 1, 1980 through June 30, 2009) will be reported at actual historical cost. This includes purchased software that is still in use, even if fully amortized as of June 30, 2009. [Note: Phase 3 districts are not required to retroactively report any intangible assets.]

NOTE: If actual historical cost cannot be determined for these intangible assets due to lack of sufficient records, estimated historical cost will be used.

Miscellaneous

This policy must be applied 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 intangible asset and amortization to avoid reporting. When intangible 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.

Approved 12/14/10 Reviewed 5/14/2015 Revised _____

Policy Title: DISPOSITION OF OBSOLETE EQUIPMENT

Code No. 803.1

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

Obsolete equipment having a value of less than or equal to \$5,000 shall be sold or disposed of in a manner determined by the board, and notice of each sale or other disposition shall be published in accordance with law. A public hearing shall be held regarding the sale, lease for a period in excess of one year, or disposal of equipment with a value of more than \$5,000 prior to the board's final decision regarding the sale, lease, or disposition, and notice of the hearing shall be published in accordance with law.

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

Legal Reference: Iowa Code §§ 297.22, .25.

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

Approved 2/25/02 Reviewed 5/14/15 Revised 5/14/15

Policy Title: LEASE, SALE OR DISPOSAL OF SCHOOL DISTRICT
BUILDINGS & SITES

Code No. 803.2

Decisions regarding the lease, sale, or disposal of school district real property shall be made by the board. 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 appropriate statutory procedures shall be followed in lieu of those set forth in this policy. In making its decision, the board will consider the needs of the education program and the efficient use of public funds.

Prior to the board's final decision regarding the lease for a period in excess of one year, sale, or disposal of real property, a public hearing shall be held and notice of the hearing shall be published in accordance with law.

The board may lease a portion of an existing school building in which the remaining portion of the building will be used for school purposes for a period of not to exceed five years. The lease may be renewed at the option of the board. The notice and public hearing requirements do not apply to a lease of a portion of an existing school building.

The notice and public hearing requirements do not apply to student-constructed buildings and the property on which student-constructed buildings are located. The board may lease, sell, or dispose of student-constructed buildings and the property on which such buildings are located by any procedure adopted by the board.

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

Legal Reference: Iowa Code §§ 297.22, .25.

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

Approved 2/25/02 Reviewed 5/14/15 Revised 5/14/15

Policy Title: FACILITIES INSPECTIONS

Code No. 804.1

A program for annual inspection, in addition to those conducted by authorized school district personnel (Building Custodians, Maintenance Director, Grounds Director) and outside agencies, of the equipment, facilities, and grounds shall be conducted as part of the maintenance schedule for school district buildings and sites. The results of this inspection shall be reported to the board at its annual meeting. Further, the board may conduct its own inspection of the school district buildings and sites annually.

Legal Reference: Iowa Code § 279.8.

Cross Reference: 802 Maintenance, Operation and Management

Approved 2/25/02 Reviewed 5/14/15 Revised 5/14/15

Policy Title: WARNING SYSTEM AND EMERGENCY PLANS

Code No. 804.2

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

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

Licensed employees shall be responsible for instructing students on the proper techniques to be followed during an emergency. The school district will conduct fire and tornado drills as required by law. It shall be the responsibility of the superintendent to develop administrative regulations regarding this policy.

Legal Reference: Iowa Code § 100.31, 279.8.

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

Approved 2/25/02 Reviewed 5/14/15 Revised 5/14/15

Policy Title: BOMB THREATS

Code No. 804.3

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

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

Legal Reference: Iowa Code § 279.8.

Cross Reference: 804 Safety Program

Approved 2/25/02 Reviewed 5/14/15 Revised 5/14/15

Policy Title: ASBESTOS CONTAINING MATERIAL

Code No. 804.4

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

The school district will implement the rules of AHERA and will provide the necessary funding to implement the response actions as required.

The school district will appoint and train appropriate employees regarding asbestos containing materials as necessary.

Legal Reference: 15 U.S.C. § 2601 et seq.
40 C.F.R. Pt. 763.
Iowa Code §§ 279.52.

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

Approved 2/25/02 Reviewed 5/14/15 Revised 5/14/15

Policy Title: BUILDING AND GROUNDS SECURITY

Code No 804.5

Buildings of the school district constitute one of the greatest investments of the school district. It is deemed in the best interest of the district to protect the investment adequately.

Security should mean not only maintenance of a secure (locked) building but protection from fire hazards and faulty equipment and safe practice in the use of electrical, plumbing, and heating equipment. The Board requires and encourages close cooperation with local police, fire, and sheriff's departments and with insurance company inspectors.

Access to school buildings and grounds outside of regular school hours shall be limited to personnel whose work requires it. An adequate key control system shall be established which will limit access to buildings by authorized personnel and will safeguard the potential of entrance to buildings by keys in the hands of unauthorized persons.

Records and funds shall be kept in a safe place under lock and key when required.

Approved 2/25/02 Reviewed 5/14/15 Revised 7/8/10