



OBJECTIVES OF BUILDINGS AND SITES

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

In providing this environment the facilities will accommodate the organizational and instructional patterns that support the educational program. The board shall have final authority to determine what is necessary to meet the educational program.

It shall be the responsibility of the superintendent to oversee the day-to-day operations of the school buildings and sites, and to bring to the board's attention areas in need of improvement.

Approved: February 25, 1991
Reviewed: February 25, 2019
Revised: March 28, 1994



FACILITIES LONG RANGE PLANNING

As part of the board's long range plan for the school district's educational program, the board shall include the needs for the educational program in the area of buildings and sites. 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 educational program requirements to the board.

Legal Reference: Iowa Code §§280.3, .14, 297 (2013).

Cross Reference: 105 Educational and Operational Planning and Needs Assessment
211.4 Work Sessions

Approved: February 25, 1991
Reviewed: February 25, 2019
Revised: March 28, 1994



FACILITIES SURVEYS

The board may engage the services of consultants or other personnel to study the needs of the school district's facilities 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 facilities.

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

Legal Reference: Iowa Code §§280.3, .14, 297 (2013).

Cross Reference: 105 Educational and Operational Planning and Needs Assessment
211.4 Work Sessions

Approved: February 25, 1991
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EDUCATIONAL SPECIFICATIONS FOR BUILDINGS AND SITES

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

The educational 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 facilities.

Legal Reference: Cedar Rapids Community School District, Linn County v. City of Cedar Rapids,
252 Iowa 205, 106 N.W.2d 655 (Iowa 1961).
Iowa Code §§23.2, .18, 118, 280.3, .14, 297 (2013).
1974 Op. Att'y Gen. 529.

Cross Reference: 801.2 Facilities Surveys

Approved: February 25, 1991
Reviewed: February 25, 2019
Revised: April 5, 2004



SELECTION OF AN ARCHITECT

The board shall have the authority to select the architect for any construction requiring these services. The financial position of the school district, the ability of the architect to meet the specifications of the board, and the State Department of Education, if necessary, and the experience of the architect, will be considered by the board. The board may also consider any other factors it deems relevant.

It shall be the responsibility of the superintendent to interview the architects and make a recommendation to the board.

Legal Reference: Iowa Code §§118, 297 (2013).

Cross Reference: 801 Site Acquisition and Building Construction

Approved: February 25, 1991

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Revised:



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 educational program. The board may meet in closed session to discuss potential purchases of specific sites in compliance with applicable laws.

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

Legal Reference: Iowa Code §§21.5(j), 297 (2013).

Cross Reference: 213 Closed Meetings of the School Board
801.3 Educational Specifications for Buildings and Sites

Approved: February 25, 1991

Reviewed: February 25, 2019

Revised: October 11, 2021



FINANCING SITES AND CONSTRUCTION

Prior to the approval of a construction contract, except emergency construction, the board shall review methods for financing the project. The board may use the means it deems necessary to pay for the purchase of sites and construction. In determining the means of financing for these purposes, the board shall consider the financial position of the school district and the uses allowed for the monies of the school district.

It shall be the responsibility of the superintendent to analyze the various methods of financing for the purchase of sites and construction and make a recommendation to the board.

Legal Reference: Harney v. Clear Creek Community School District, 261 Iowa 315, 154 N.W.2d 88 (1967).
 Ligget v. Abbott, 192 Iowa 742, 185 N.W. 569 (1921).
 Iowa Code §§23, 74, 74A, 75, 278.1, 296, 297, 298 (2013).
 1936 Op. Att’y Gen. 423.
 1972 Op. Att’y Gen. 295.
 1974 Op. Att’y Gen. 598.
 1938 Op. Att’y Gen. 167.

Cross Reference: 801 Site Acquisition and Building Construction
 705 Expenditures

Approved: February 25, 1991
Reviewed: February 25, 2019
Revised: March 28, 1994



SUPERVISION OF CONSTRUCTION

Construction authorized by the board must be supervised for proper execution.

It shall be the responsibility of the superintendent to supervise construction projects of the school district as they are completed. The superintendent shall be responsible for providing the board with progress reports at each meeting until the construction is completed and shall work closely with the project.

Legal Reference: Iowa Code §279.8 (2013).

Cross Reference: 801 Site Acquisition and Building Construction

Approved: February 25, 1991

Reviewed: February 25, 2019

Revised: March 28, 1994



MAINTENANCE SCHEDULE

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

It shall be the responsibility of the superintendent to maintain the school district facilities. 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, 280.3, .14 (2013).

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

Approved: February 25, 1991

Reviewed: February 25, 2019

Revised:



REQUESTS FOR IMPROVEMENTS

Building principals and/or the head custodian shall make requests for improvements or repairs to the director of operations. Likewise, an outside organization, business or person shall direct all such requests to the director of operations. The director of operations will make recommendations to the superintendent regarding these requests.

Once approval is given for these requests, the outside organization, business, or person must obtain cost estimates, and provide funding for the improvements or repairs. At that time the district will issue purchase orders for the approved improvements or repairs, and bill the outside organization, business, or person for the cost of these improvements or repairs.

Legal Reference: Iowa Code §280.3, .14, (2013).

Cross Reference: 802.1 Maintenance Schedule
802.3 Emergency Repairs
705.1 Purchasing - Bidding

Approved: February 25, 1991
Reviewed: February 25, 2019
Revised: January 10, 2000



EMERGENCY REPAIRS

In the event an emergency requiring repairs in excess of \$45,000 to a school district facility are necessary to correct or control the situation and to prevent the closing of the school, the provisions relating to bidding shall not apply. The board shall have the discretion to determine what constitutes an emergency.

It shall be the responsibility of the superintendent to obtain certification from the area education agency administrator stating such repairs in excess of \$45,000 were necessary to correct the emergency.

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

Legal Reference: Iowa Code §§280.3, .14, 297.8 (2013).

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

Approved: February 25, 1991

Reviewed: February 25, 2019

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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 land, buildings, land improvements, intangible assets, machinery and equipment, and construction in progress. Capital assets, other than intangibles, reported in the financial reports will include individual capital assets with a historical cost equal to or greater than \$3,000. 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 using the straight-line method over the useful life of each capital asset. Fixed assets that have an acquisition cost of equal to or greater than \$250 will be tagged for inventory control.

Estimated useful lives are as follows:

Buildings	50 years
Land Improvements	20-50 years
Intangibles	5-10 years
Machinery & Equipment	5-15 years

All intangible assets with a purchase price equal to or greater than \$100,000 with useful life of five or more years, are included in the intangible asset inventory for capitalization purposes. Such assets are recorded at actual historical cost and amortized over the designated useful lifetime applying a straight-line method of depreciation. If there are no legal, contractual, regulatory, technological or other factors that limit the useful life of the asset, then the intangible asset needs to be considered to have an indefinite useful life and no amortization should be recorded.

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

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



CAPITAL ASSETS

The capital assets management system must be updated periodically to account for the addition/acquisition, disposal, and 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 director of business affairs to develop administrative regulations implementing this policy. It will also be the responsibility of the director of business affairs to educate employees about this policy and its supporting administrative regulations.

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A (2013).

Cross Reference: 710 Insurance Program
701.3 Financial records

Approved: February 25, 1991

Reviewed: February 25, 2019

Revised & Renamed: May 9, 2011

Revised: June 9, 2014



CAPITAL ASSETS REGULATION

A. Capital Assets Management System

The director of business affairs, and/or other designated staff, shall:

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

B. Determining historical cost

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

C. Annual capital assets listing reconciliation

1. The director of business affairs, 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



CAPITAL ASSETS REGULATION

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 director of business affairs 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 director of business affairs 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 director of business affairs 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 \$250. 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;



CAPITAL ASSETS REGULATION

- 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 quarter must be entered into the capital assets management system in the same quarter.
- 4. The actual costs of construction in progress, other than infrastructure, is entered into the capital assets management system in the quarter in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.

E. Relocation/transfer of machinery and equipment capital assets

- 1. A capital assets relocation/transfer form 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 quarter must be entered into the capital assets management system in the same quarter.

F. Disposal of capital assets



CAPITAL ASSETS REGULATION

1. A Capital Assets disposal form must be completed prior to disposing of real property. The following information must be collected:
 - a. Disposal date;
 - b. Bar code tag identification number;
 - c. Description,
 - d. Disposal methods for real property trade, sale, stolen, etc.
2. Capital assets disposed of in a quarter must be entered into the capital assets management system in the same quarter.
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 quarter must be entered into the capital assets management system in the same quarter.



CAPITAL ASSETS REGULATION

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 fixed 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.

Approved: April 13, 1998
Reviewed: February 25, 2019
Revised & Renamed: May 9, 2011



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 \$3,000 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.



CAPITAL ASSETS MANAGEMENT SYSTEM DEFINITIONS

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.



CAPITAL ASSETS MANAGEMENT SYSTEM DEFINITIONS

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 \$3,000, 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 ~~fixed~~ capital assets or its equivalent.

Approved: May 9, 2011

Reviewed: February 25, 2019

Revised:



FACILITIES ADAPTATION FOR THE DISABLED

The board recognizes the need for access to its facilities by the disabled. School district facilities currently in use and future facilities should be accessible to the disabled.

It should be the responsibility of the superintendent to take the necessary action and obtain the necessary board approval as stated in board policy to ensure school district facilities are accessible to the disabled.

Legal Reference: 29 U.S.C. §§621-634.
Iowa Code §104A (2013).
281 Iowa Admin. Code 41.27.
42 U.S.C. §12101 et. seq. (Supp. 1990).

Cross Reference: 103 Equal Educational Opportunity
603.3 Special Education

Approved: February 25, 1991
Reviewed: February 25, 2019
Revised:



PARKING

Driving to and parking at the school district employee's designated attendance center is a privilege. School district personnel shall park only in the areas designated as employee parking and abide by school district parking regulations.

Visitors to the school district shall park in the parking area designated for visitor parking. Students shall abide by board policies dealing with the use of bicycles and motor vehicles. Parking areas designated for handicapped individuals may be used by handicapped persons only.

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

Legal Reference: Iowa Code §§11.18, 279.8, 321 (2013).

Cross Reference: 502 Student Rights and Responsibilities
701 Financial Accounting System
707 Fiscal Reports

Approved: February 25, 1991
Reviewed: February 25, 2019
Revised:



VANDALISM

For the benefit of the educational program, the board believes everyone should treat school district facilities and property with respect. Users of school district property shall treat it with care.

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, as well as be reported to local law enforcement officials. Persons, who are not under the jurisdiction of the school district and who are suspected, found or proven to have destroyed or otherwise harmed school district property shall be reported to the local law enforcement authorities.

Legal Reference: Iowa Code §§279.8, 282.4, .5 (2013).

Cross Reference: 502 Students Rights and Responsibilities

Approved: February 25, 1991

Reviewed: February 25, 2019

Revised: March 24, 1997



CONTRACT FOR MAINTENANCE SERVICES

The board may contract for custodial and other maintenance services for the school district facilities. The superintendent is authorized to contract for such services. Except in the case of emergency, the board shall approve the contracts for these services.

It shall be the responsibility of the superintendent to consider the financial position of the school district and other factors deemed relevant by the superintendent in making such contracts.

Legal Reference: Iowa Code §279.8 (2013).

Cross Reference: 703 Budget
705 Expenditures
802.3 Emergency Repairs

Approved: February 25, 1991

Reviewed: February 25, 2019

Revised:



DISPOSITION OF OBSOLETE EQUIPMENT

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

Obsolete equipment with a value of no more than \$25,000 will be sold or disposed of in a manner determined by the board, which may include sealed bid, donation to nonprofit group, auction, on-line auction, garage sale, or preset asking price. However, the sale of equipment, furnishings, or supplies disposed of in this manner shall be published in a newspaper of general circulation.

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

In the case of sealed bids, if the bids received by the board are deemed inadequate, the board may decline to sell the property or re-advertise.

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

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

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

Approved: February 25, 1991
Reviewed: February 25, 2019
Revised: September 27, 2021



LEASE, SALE OR DISPOSAL OF SCHOOL DISTRICT FACILITIES

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 educational program and the efficient use of public funds.

Prior to the board's final decision regarding real property with a value of \$5,000 or more, a public hearing shall 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. A 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 dispose of the property.

In the case of a sale or lease of school district real property not being used for the educational program, unless otherwise exempted, advertisements for bids shall be taken. If the bids received by the board are deemed inadequate, the board may decline to sell or lease the property or re-advertise.

In the case of the razing of a school district building, at a cost of \$5,000 or more, the board will advertise and take bids for the purpose of awarding the contract for the project.

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

Legal Reference: Iowa Code §297.15-.25 (2013).

Cross Reference: 704.1 Revenue
705.1 Purchasing - Bidding.
803 Selling and Leasing

Approved: February 25, 1991
Reviewed: February 25, 2019
Revised: February 23, 1998



VACANT BUILDINGS

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

It shall be the responsibility of the superintendent to complete and send this notice.

Legal Reference: Iowa Code §297.4 (2013).

Cross Reference: 803 Selling and Leasing

Approved: February 25, 1991

Reviewed: February 25, 2019

Revised: March 28, 1994



FACILITIES INSPECTIONS

The district will conduct a safety audit of all equipment, buildings, grounds, and related safety and security policies and procedures on an annual basis. The audit will include a walk through of buildings and grounds, play areas, vehicle and parking areas, and a review of safety and security policies and procedures. A safety audit checklist will be utilized.

The audit will be conducted in collaboration with local emergency responders (police, fire, etc.). The results of the audit and recommendations for improvements will be reported to the superintendent and board of directors for action.

Legal Reference: Iowa Code §279.8 (2013).

Cross Reference: 710 Insurance
802 Maintenance, Operation and Management

Approved: February 25, 1991
Reviewed: October 11, 2021
Revised: March 28, 2005



WARNING SYSTEM AND EMERGENCY PLANS

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

The district will develop a crisis management and response plan in collaboration with local emergency responders (police, fire, etc.). The plan will include the following components: prevention, mitigation, response, and recovery.

A district safety committee will be given the responsibility of reviewing the plan annually. The results of the review will be reported to the superintendent and board of directors with recommendations for revision and improvement. Copies of the plan will be kept in each building.

Students shall be informed of the crisis management and response plan. The plan shall provide help for those in need of assistance to safety during an emergency. This shall include, but not be limited to, disabled students and personnel.

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

Legal Reference: Iowa Code §100.31 (2013).

Cross Reference: 507 Student Health and Well-Being
804 Safety Program

Approved: February 25, 1991
Reviewed: October 11, 2021
Revised: March 28, 2005



FIRST AID

The board encourages school district personnel to be trained in emergency first aid care. The school district may provide a program annually for those employees who wish to learn or update emergency first aid care.

Legal Reference: Iowa Code §§279.8, 613.17 (2013).

Cross Reference: 403.2 General Personnel Injury on the Job
507.4 Student Injury or Illness at School

Approved: February 25, 1991
Reviewed: February 25, 2019
Revised:



FACILITIES SECURITY

To protect the school district facilities and equipment, the buildings shall be locked when school is not in session. When school activities or public activities are held in the buildings, only the main entrance doors, as determined by the building principal, shall be unlocked for access to the building.

Legal Reference: Iowa Code §§279.8, 280.3, .14 (2013).

Cross Reference: 401.9 Use of School District Facilities & Equipment by General Personnel
710 Insurance

Approved: February 25, 1991

Reviewed: February 25, 2019

Revised:



BUILDING SECURITY POLICY

In order to insure maximum security, all buildings have a security system. Employees will have access to the building with the use of a security card. In the event the security card is lost or damaged, the principal must be notified immediately. The principal will then notify the maintenance department, who will cancel the code on the lost card, and provide a replacement card to the employee. There will be no cost for this replacement card.

In buildings other than Alan Shepard and Edward White, only the front door will be keyed, and only the principal and custodian will be issued a master key to this door. The maintenance department will control these master keys and corresponding sign-out cards. Currently at Alan Shepard and Edward White, all employees must have a key to enter the building.

Each employee who is issued either a master key or a room key should understand and sign the following agreement:

KEY CONTROL AGREEMENT

I, the undersigned, hereby acknowledge receipt of the key/s described below. I promise and agree not to have the key/s duplicated and to return it/them to the principal's office upon demand or when my need for the issued key/s no longer exists.

The following information will be kept on file for each employee who is issued a key:

- name
- key number
- signature for checking out key
- date key was issued
- who the key was issued by
- date the key was returned
- person the key was returned to

All employees will be issued keys to the inside doors necessary to their job performance, such as classroom keys. The principal will be responsible to maintain a record of the keys issued to each employee. This record will include the signature of the employee being issued a key. Lost keys will be replaced by the maintenance department. Employees will be responsible for paying the cost of replacing a lost key, at a cost of \$2.50. Replacement keys will be sent to the principal, who will record the key number and issue to the key to the employee.

Approved: September 14, 1992
Reviewed: February 25, 2019
Revised: December 16, 2019



EMPLOYEE SAFETY INSERVICE

The administration may conduct in-services for all personnel to review safety practices and accident prevention.

Legal Reference: Iowa Code §§279.8, 280.3, .14 (2013).

Cross Reference: 401.9 Use of School District Facilities by General Personnel
710 Insurance
804 Safety Program

Approved: February 25, 1991

Reviewed: February 25, 2019

Revised:



BOMB THREATS

As soon as a bomb threat is reported to the administration, the building should be cleared immediately. A thorough search will be made by the appropriate school district, city, and/or county officials. School district personnel and students shall remain outside the building until it is determined that the danger no longer exists.

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

Approved: February 25, 1991
Reviewed: February 25, 2019
Revised:



ASBESTOS CONTAINING MATERIAL

Friable and non-friable asbestos-containing materials will be maintained in good condition and appropriate precautions will be followed when the material is disturbed for any reason. If there is a need to replace asbestos-wrapped pipes or boiler covering, these will be replaced with non-asbestos-containing materials.

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 as necessary the appropriate person as required in the rules.

Legal Reference: Iowa Code §§442.14, .20, 278.1(7), 279.43, 297.5 (2013).
40 CFR 763; 47 FR 23360, May 27, 1982; 47 FR 38535, September 1, 1982.

Cross Reference: 802.1 Maintenance Schedule
802.2 Requests for Improvements
802.8 Contract for Maintenance Services

Approved: February 25, 1991
Reviewed: February 25, 2019
Revised:



SCHOOL SAFETY AND SECURITY

Staff identification cards will be utilized in the North Scott Community School District for identification purposes in all district buildings.

Approved: March 28, 2005
Reviewed: February 25, 2019
Revised:



ADMINISTRATIVE REGULATION
SCHOOL SAFETY AND SECURITY

All staff members will have their photo identification cards taken on a time schedule to be determined by the school district. The card will contain the employee's picture, name, and appropriate bar code.

Volunteer and other visitors will be issued visitors' passes from the principal's office.

It is imperative the card be visibly worn at all times while in the district. Substitute teachers and temporary employees will be issued temporary identification to be worn at all times while working in the district. The identification card is the property of the North Scott Community School District. When the employee leaves the district, it is the responsibility of the employee to return the card to the building administrator.

In the event the card is lost, a replacement card must be purchased by the employee.

Approved: March 28, 2005
Reviewed: February 25, 2019
Revised:



SECURITY CAMERAS

The board authorizes the use of video cameras on district property to ensure the health, welfare and safety of all staff, students and visitors to district property, and to safeguard district facilities and equipment. As deemed appropriate by the superintendent, video cameras may be used in any location where there is no legitimate expectation of privacy. Video cameras will not be used in locker rooms or restrooms. Cameras may or may not be monitored on a continuous basis.

The district will annually notify students through its handbooks and/or newsletters that video camera surveillance may occur on district property.

Students who violate board policies, administrative regulations, building rules or law shall be subject to appropriate disciplinary action and to referral to law enforcement agencies. Tampering with the video cameras is prohibited. Tampering will subject violators to discipline under district policy and the Good Conduct Rule, and reimbursement for necessary repairs or replacement.

Video recordings may become a part of a student's educational record, and may be used as evidence in an internal disciplinary proceeding or by law enforcement agencies. The district shall comply with all applicable state and federal laws related to record maintenance and retention for any video recording that becomes a part of an educational record.

Approved: March 28, 2005
Reviewed: February 25, 2019
Revised:



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



USE OF RECORDING DEVICES ON SCHOOL PROPERTY

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

Cross Reference: 506.1 Student Records
711.2R2 Use of Recording Devices on School Buses

Approved
Reviewed
Revised

September 27, 2021



USE OF DISTRICT OWNED RECORDING DEVICES ON DISTRICT PROPERTY 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 North Scott 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.



USE OF DISTRICT OWNED RECORDING DEVICES ON DISTRICT PROPERTY REGULATION

Review of Recording Devices

The school district will review the recordings:

- 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.

Approved: September 27, 2021

Reviewed:

Revised: