

## BUILDINGS & SITES

### Series 800

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## OBJECTIVES OF BUILDINGS & SITES

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

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

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

## BUILDINGS & SITES PLANNING

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

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

In the months following the School Board's Annual meeting the superintendent will provide the Board with a list of short term facilities needs for the Board or a Board committee to review and prioritize for completion with available resources. This facilities list will carryforward to the following year and include the most recent version of the long-term facilities plan.

Legal Reference: Iowa Code §§ 280.3, .12, .14; 297 (2013).

Approved 7/13/2015

Reviewed 7/8/2019

Revised 7/13/2015

## EMERGENCY REPAIRS

In the event of an emergency requiring repairs, in excess of the State limit, to a school district facility are necessary to correct or control the situation and to prevent the closing of school, the provisions relating to bidding will not apply.

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

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

Legal Reference: Iowa Code §§ 26.3, 280.3, .14; 297.8 (2013).

Approved 7/13/2015

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Revised 6/10/2019

## CAPITAL ASSETS

The school district will establish and maintain a 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 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 and the proprietary fund financial statements. Capital assets reported include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. Capital assets reported in the financial reports will include individual capital assets with an historical cost equal to or greater than \$2,500. The Federal regulations governing school lunch programs require capital assets attributable to the school lunch program with a historical cost of equal to or greater than \$500 be capitalized. Additionally, capital assets are depreciated over the useful life of each capital asset.

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

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.

It is the responsibility of the superintendent to delegate necessary recordkeeping procedures to the appropriate staff to implement this policy. In relation to these procedures a separate inventory of all computers and related technology equipment shall be maintained and annually a video recording of all buildings and rooms shall be taken. The superintendent will work with the applicable building administrators to maintain and annually review security of the buildings for oversight of capital assets. It is the responsibility of the superintendent to develop administrative regulations implementing this policy. It will also be the responsibility of the superintendent to educate employees about this policy and its supporting administrative regulations.

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

Approved 10/11/2010

Reviewed 7/8/2019

Revised 10/11/2010

## BUILDINGS & SITES ADAPTATION FOR PERSONS WITH DISABILITIES

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

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

Legal Reference: 29 U.S.C. §§ 621-634 (2012).  
42 U.S.C. §§ 12101 *et seq.* (2012).  
Iowa Code chs. 104A; 216 (2013).

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Revised 5/13/2019

## DISPOSITION OF OBSOLETE EQUIPMENT

School 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.

The superintendent shall have authority to dispose or sell obsolete equipment having a value of less than \$10,000 after a publication in a newspaper of general circulation.

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

It is the responsibility of the superintendent to make 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 (2013).

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Reviewed 10/11/2021  
Revised 10/11/2021



## LEASE, SALE OR DISPOSAL OF SCHOOL DISTRICT BUILDINGS & SITES

Decisions regarding the lease, sale, or disposal of school district real property are made by the board. In making its decision the board will consider the needs of the education program and the efficient use of public funds.

Prior to the board's final decision regarding real property, a public hearing will be held. The board will adopt a resolution announcing the proposed sale which will contain notice of the time and place of the public hearing and the description of the property or locally known address. Notice of the time and place of the public hearing 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 property.

If the real property contains less than two acres, is located outside of a city, is not adjacent to a city and was previously used as a schoolhouse site, the property may revert to the owner of the tract from whom the property was taken following the procedures set forth in IOWA CODE §§ 297.15-.25.

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

In the case of the razing of a school district facility, in an amount in excess of the statutory minimum required by law, the board will advertise and take bids for the purpose of awarding the contract for the project.

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

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

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Reviewed 7/8/2019

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DISTRICT EMERGENCY OPERATIONS PLANS

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

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

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

Legal Reference: Iowa Code 280.30

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## ASBESTOS CONTAINING MATERIAL

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

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

A requirement of the federal regulations is to inform district employees and building occupants or their legal guardians once each year as to the inspection, the response action taken, re-inspections and surveillance activities that are planned or in progress. This notification is included annually in the district newsletter.

Certified re-inspections are required every three years to update the management plans.

Six month surveillance of all buildings will be conducted by the building maintenance staff each January and July and that staff will annually attend the required 2-hour awareness training.

The district will have an asbestos removal team that has been trained and certified by an Environmental Protection Agency accredited program or hire an outside certified contractor in event any asbestos material become damaged.

Legal Reference: 20 U.S.C. §§ 3601 *et seq.* (2012).  
40 C.F.R. Pt. 763.84 (2012).  
Iowa Code §§ 279.52-.54 (2013).

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