

## BUILDINGS AND SITES

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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.

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## BUILDINGS & SITES LONG RANGE PLANNING

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

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

Legal Reference: Iowa Code §§ 280.3, .12, .14; 297 (2015).

Cross Reference: 103 Long-Range Needs Assessment

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## BUILDINGS & SITES SURVEYS

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

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

Legal Reference: Iowa Code §§ 280.3, .14; 297 (2015).

Cross Reference: 103 Long-Range Needs Assessment  
801 Site Acquisition and Building Construction

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## EDUCATIONAL SPECIFICATIONS FOR BUILDINGS & SITES

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

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

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

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

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

Legal Reference:      Cedar Rapids Community School District, Linn County v. City of Cedar Rapids, 252 Iowa 205, 106 N.W.2d 655 (1960).  
Iowa Code §§ 73A.2, .18; 280.3, .14; 297; 544A (2015).  
1974 Op. Att'y Gen. 529.

Cross Reference:      801      Site Acquisition and Building Construction

Approved June 12, 1995

Reviewed May 17, 2021

Revised May 19, 2008

## SITE ACQUISITION

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

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

Legal Reference: Iowa Code §§ 21.5(j); 297 (2015).

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

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## 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 also may 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 §§ 297 (2015)

Cross Reference: 801 Site Acquisition and Building Construction

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## SUPERVISION OF CONSTRUCTION

Construction authorized by the board must be supervised for proper execution. The board will tour the completed construction area before allowing final payment on the project.

It shall be the responsibility of the architect 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 construction is completed and shall work closely with the architect.

Legal Reference: Iowa Code §§ 279.8 (2015)

Cross Reference: 801 Site Acquisition and Building Construction

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## MAINTENANCE SCHEDULE

The school district buildings and sites, including the grounds, buildings and equipment, will be kept clean and in good repair. Employees should notify the building principal when something is in need of repair or removal, including graffiti.

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

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2015).

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

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## REQUESTS FOR IMPROVEMENTS

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

Minor improvements, not exceeding a cost of \$2500 may be approved by the superintendent. Improvements exceeding \$2500 must be approved by the board. Routine maintenance and repairs outlined in the maintenance schedule will be followed.

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2015).

Cross Reference: 802.1 Maintenance Schedule  
802.3 Emergency Repairs

Approved June 12, 1995

Reviewed May 17, 2021

Revised October 19, 2015

## CAPITAL ASSETS

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

Capital assets, including tangible and intangible assets, are reported in the government-wide financial statements (i.e. governmental activities and business type activities) and the proprietary fund financial statements. Capital assets reported include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. Capital assets reported in the financial reports will include individual capital assets with an historical cost equal to or greater than \$2,500 except for intangible right-to-use lease assets. The Federal regulations governing school lunch programs require capital assets attributable to the school lunch program with a historical cost of equal to or greater than \$500 be capitalized. Additionally, capital assets are depreciated over the useful life of each capital asset.

All intangible assets except for intangible right-to-use lease assets with a purchase price equal to or greater than \$50,000 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.

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

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

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

The capital assets management system must be updated monthly to account for the addition/acquisition, disposal, relocation/transfer of capital assets. It is the responsibility of the superintendent to count and reconcile the capital assets with capital assets management system on June 30 each year.

## 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

Cross Reference: 709 Insurance Program  
701.3 Financial Records

Approved June 12, 1995

Reviewed May 17, 2021

Revised November 21, 2022

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

Addition/Acquisition Date: \_\_\_\_\_ PO/Check Number \_\_\_\_\_ Class Code \_\_\_\_\_

Purchasing Fund: \_\_\_\_\_ Gift: Yes \_\_\_\_ No \_\_\_\_ Bar Code No. \_\_\_\_\_

GFAAG \_\_\_\_\_ Proprietary Fund \_\_\_\_\_

Description: \_\_\_\_\_

\_\_\_\_\_

Quantity: \_\_\_\_\_ Useful life (proprietary funds only): \_\_\_\_\_

Serial No./Model No: \_\_\_\_\_

Cost: \$ \_\_\_\_\_ Replacement cost: \$ \_\_\_\_\_

Vendor: \_\_\_\_\_

Building: \_\_\_\_\_

Building Code: \_\_\_\_\_ Department /Room: \_\_\_\_\_

Controlling Person: \_\_\_\_\_ Completed by: \_\_\_\_\_

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Authorization:

Entered into the Capital Assets Management system Record by: \_\_\_\_\_  
(Initials) (date)

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

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

Addition/Acquisition Date: \_\_\_\_\_ Class Code: \_\_\_\_\_

Purchasing Fund: \_\_\_\_\_ Gift: Yes \_\_\_ No \_\_\_ Bar Code No. \_\_\_\_\_

GFAAG \_\_\_\_\_ Proprietary Fund \_\_\_\_\_

Legal Description: \_\_\_\_\_

\_\_\_\_\_

Address: \_\_\_\_\_

Cost: \$ \_\_\_\_\_ Actual \_\_\_\_\_ Estimate \_\_\_\_\_ If estimated cost, describe method \_\_\_\_\_

Useful life of building (proprietary fund only): \_\_\_\_\_

Seller: \_\_\_\_\_

Completed by: \_\_\_\_\_  
(Initials) (date)

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Authorization:

Entered into the Capital Assets Management System Record by: \_\_\_\_\_  
(initials) (date)

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

CAPITAL ASSETS MANAGEMENT SYSTEM  
CAPITAL ASSETS RELOCATION/TRANSFER FORM

Transfer Date: \_\_\_\_\_ Bar Code No: \_\_\_\_\_

Description: \_\_\_\_\_

\_\_\_\_\_

Quantity: \_\_\_\_\_ Serial/Model No: \_\_\_\_\_

**Transfer From:**

Building: \_\_\_\_\_

Building Code: \_\_\_\_\_ Department/Room: \_\_\_\_\_

Controlling Person: \_\_\_\_\_ Completed by: \_\_\_\_\_  
(Initials) (date)

**Transfer To:**

Building: \_\_\_\_\_

Building Code: \_\_\_\_\_ Department/Room: \_\_\_\_\_

Controlling Person: \_\_\_\_\_ Completed by: \_\_\_\_\_  
(Initials) (date)

\_\_\_\_\_

**Authorization:**

Entered into the Capital Assets Management System Record by: \_\_\_\_\_  
(Initials) (date)

Instructions: This form is used only when a capital asset is relocated/transferred to another location for continued use. The upper portion of this form is to be completed in accordance with the Capital Assets management System Administrative Regulations. The lower portion of this form is to be completed by the superintendent. The information on this form should be entered into the capital 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.

CAPITAL ASSETS MANAGEMENT SYSTEM  
MACHINERY AND EQUIPMENT CAPITAL ASSETS DISPOSAL FORM

Completed by: \_\_\_\_\_

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 Capital Assets Management System Record by: \_\_\_\_\_  
(Initials) (date)

Instructions: This form is used to remove a capital asset that is of no further service/use to the school district. The upper portion of this form is to be completed in accordance with the Capital Assets Management System Administrative Regulations. The lower portion of this form is to be completed by the superintendent. The information on this form should be entered into the capital 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.

CAPITAL ASSETS MANAGEMENT SYSTEM  
REAL PROPERTY CAPITAL ASSETS DISPOSAL FORM

Completed by: \_\_\_\_\_

Disposal Date: \_\_\_\_\_ Bar Code No: \_\_\_\_\_

Legal Description: \_\_\_\_\_

\_\_\_\_\_

Address: \_\_\_\_\_

Cost: \_\_\_\_\_ Purchaser: \_\_\_\_\_

Disposal Method: Sale \_\_\_\_\_ Trade \_\_\_\_\_ Other \_\_\_\_\_

Reason for disposal: \_\_\_\_\_

\_\_\_\_\_

Completed by: \_\_\_\_\_  
(Initials) (date)

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Authorization:

Entered into the Capital Assets Management System Record by: \_\_\_\_\_  
(Initials) (date)

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

*West Hancock Community School District*

## CAPITAL ASSETS REGULATION

## A. Capital Assets Management System

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

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

## B. Determining historical cost

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

## C. Annual capital assets listing reconciliation

1. The superintendent, and/or other designated staff, in conjunction with the capital assets management team, will conduct an annual capital assets physical count to develop the annual capital assets listing in a manner similar to the initial capital assets listing process in B above. At least every three years, someone other than the person in custody of the capital assets in the building/department/room will perform the capital assets physical count for the building/department/room.
2. Upon completion of the annual capital assets listing, the capital assets listing is reconciled to the capital assets management system data base.
3. Capital assets found to have been excluded from the data base are added to the capital assets management system. The capital assets management system process should be reviewed to prevent future incidents of excluding a capital asset.
4. Capital assets unaccounted for are reported to the superintendent who contacts the supervisor of and the individual in charge/control/custody of the capital asset. The individual in charge/control/custody of the capital asset has thirty days to account for the capital asset.

## CAPITAL ASSETS REGULATION

5. Capital assets unaccounted for after thirty days are reported to the superintendent for appropriate action and documentation. "Appropriate action" may include discipline, up to and including discharge, and may require the employee/person in charge/control/custody of the capital asset to replace the asset.
  6. The superintendent is responsible for documenting the reasons each asset was not reconciled to the capital assets management system.
- D. Addition/acquisition of capital assets.
1. The school district's purchasing policy and administrative regulations must be followed when acquiring capital assets. The school district's policy and administrative regulations must be followed for receiving a gift of capital assets.
  2. The capital assets addition/acquisition documentation must be completed for each additional capital assets with an addition/acquisition cost of equal to or greater than \$2,500. The following information should be collected, if applicable:
    - a. Name of location-building/department/room;
    - b. Location-building/department/room code;
    - c. Balance sheet accounting/class code;
    - d. Government or BTA program;
    - e. Addition/acquisition date;
    - f. Check/purchase order number or gift;
    - g. Bar code identification number assigned to and placed on the capital asset;
    - h. Serial/model number;
    - i. Cost-historical;
    - j. Fair market value on acquisition date (donated assets only);
    - k. Estimated useful life;
    - l. Vendor;
    - m. Purchasing fund and function;
    - n. Description of capital asset;
    - o. Department/person charged with custody,
    - p. Method of addition/acquisition-purchase, trade, gift etc.,
    - q. Quantity;
    - r. Replacement cost;
    - s. Addition/acquisition authorization; and,
    - t. Function for depreciation.
  3. Capital assets acquired in a month must be entered into the capital assets management system in the same month.
  4. The actual costs of construction in progress, other than infrastructure, is entered into the capital assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.

## CAPITAL ASSETS REGULATION

5. Capital assets acquired in a month must be entered into the capital assets management system in the same month.
- E. Relocation/transfer of machinery and equipment capital assets.
1. A capital assets relocation/transfer documentation must be completed prior to removing machinery and equipment capital assets from their current location. The following information must be collected:
    - a. Relocation/transfer date;
    - b. Quantity;
    - c. Bar code identification number;
    - d. Current location-building/department/room code;
    - e. Name of current location-building/department/room;
    - f. New location-building/department/room code;
    - g. Name of new location-building/department/room;
    - h. Date placed at new location-building/department/room;
    - i. Department/person charged with custody; and
    - j. Relocation/transfer authorization.
  2. Capital assets relocated/transferred in a month must be entered into the capital assets management system in the same month.
- F. Disposal of capital assets
1. A Capital Assets disposal documentation must be completed prior to disposing of real property. The following information must be collected:
    - a. Disposal date;
    - b. Quantity;
    - c. Bar code tag identification number;
    - d. Legal description,
    - e. Location/Address;
    - f. Purchaser;
    - g. Disposal methods for real property trade, sale, stolen, etc.; and,
    - h. Disposal authorization.
  2. Capital assets disposed of in a month must be entered into the capital assets management system in the same month.
  3. When assets are sold or disposed of, it is necessary to calculate and report a gain or loss in the statement of activities. The gain/loss is calculated by subtracting the net book value (historical cost less any accumulated amortization) from the net amount realized on the sale or disposal.
- G. Lost, damaged or stolen capital assets.
1. A Lost, Damaged or Stolen Capital Assets Report must be completed when a capital asset has been lost, damaged or stolen. The following information must be collected:

## CAPITAL ASSETS REGULATION

- a. Date of loss, damage or theft;
  - b. Employee/person discovering;
  - c. Quantity;
  - d. Description of capital asset;
  - e. Bar code tag identification number;
  - f. Location-building/department/room;
  - g. Description of loss, damage, etc.;
  - h. Filing of police report-yes or no;
  - i. Filing of insurance report-yes or no;
  - j. Sent for repair-yes or no;
  - k. Date returned from repair;
  - l. Date returned to location-building/department/room;
  - m. Department/person charged with custody; and,
  - n. Authorization.
2. Capital assets damaged, lost or stolen in a month must be entered into the capital assets management system in the same month.

## H. Capital assets reports

1. Annual reports for June 30 each year.
  - a. Capital assets listing including the following items:
    - 1) Balance sheet accounting/class code;
    - 2) Purchasing fund, function and depreciation function;
    - 3) Bar code tag identification number;
    - 4) Description of the capital asset;
    - 5) Historical cost or other;
    - 6) Location;
    - 7) Current year depreciation/expense; and,
    - 8) Accumulated depreciation/amortization.
  - b. Capital assets listing by location/building;
  - c. Capital assets listing by department/employee/person charged with custody; and,
  - d. Capital assets listing by replacement cost.

## CAPITAL ASSETS MANAGEMENT SYSTEM DEFINITIONS

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

**Balance sheet accounting/class codes** - the codes set out for assets in the Iowa Department of Education Uniform Accounting Manual. They are: 200-capital assets; 211- land and land improvements; 221-site improvements; 222-accumulated depreciation on site improvements; 231-buildings and building improvements; 232-accumulated depreciation on buildings and building improvements; 241-machinery and equipment; 242-accumulated depreciation on machinery and equipment, 251-works of art and historical treasures; 252-accumulated depreciation on works of art and historical treasures, 261- infrastructure, 262-accumulated depreciation on infrastructure, and 271-construction in progress.

**Book value** - the value of capital assets on the records of the school district, which can be the cost or, the cost less the appropriate allowances, such as depreciation.

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

**Business-type activities** – one of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in the whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

**Capital expenditures/expenses** - expenditures/expenses resulting in the addition/acquisition of or addition/acquisition to the school district's capital assets.

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

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

**Capitalization threshold** - The dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

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

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

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

## CAPITAL ASSETS DEFINITIONS

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

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

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

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

**Government activities** – activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

**Government-wide financial statements** – Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements the statement of net assets and the statement of activities. Both basic government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

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

**Improvements** – In addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase the efficiency or capacity. The cost of the addition or change is added to the book value of the asset.

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

**Infrastructure** – long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include; roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

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

## CAPITAL ASSETS DEFINITIONS

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

**Machinery and equipment** - capital assets which maintain their identity when removed from their location and are not changed materially or consumed immediately (e.g., within one year) by use. Machinery and equipment are often divided into specific categories such as: transportation machinery and equipment which includes school buses and school district owned automobiles, trucks and vans; other motor machinery and equipment which includes lawn maintenance machinery and equipment, tractors, motorized carts, maintenance machinery and equipment, etc.; other machinery and equipment which includes furniture and machinery and equipment contained in the buildings whose original cost is equal to or greater than \$2,500, and capital assets under capital leases and capital assets being acquired under a lease/purchase agreement.

**Proprietary funds** – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

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

## 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 (2004).  
42 U.S.C. §§ 12101 *et seq.* (2004).  
Iowa Code chs. 104A; 216 (2015).

Cross Reference: 102 Equal Educational Opportunity  
603.3 Special Education

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## VANDALISM

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

Persons suspected, found or proven to have destroyed or otherwise harmed school district property may be subject to discipline by the school district, if the person is under the jurisdiction of the school district, and may be reported to local law enforcement officials. Persons who are not under the jurisdiction of the school district and who are suspected, found or proven to have destroyed or otherwise harmed school district property will be reported to the local law enforcement authorities.

Legal Reference: Iowa Code § 279.8 (2015).

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

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## ENERGY CONSERVATION

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

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

Legal Reference: Iowa Code §§ 279.44; 473.19-.20 (2015).

Cross Reference: 700 Purpose of Noninstructional and Business Services

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## 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 if the cost exceeds, \$2500.

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 (2015).

Cross Reference: 703 Budget  
705 Expenditures  
802.3 Emergency Repairs

Approved June 12, 1995

Reviewed May 17, 2021

Revised October 19, 2015

## 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 is the objective of the school district in disposing of the equipment to achieve the best available price or most economical disposal.

Obsolete equipment or property other than real property having a value of no more ~~less~~ than \$25,000 ~~will~~ may be sold or disposed of in a manner determined by the board. Closed bids will be the first choice of sale or disposition. However, the sale or disposition of equipment, furnishings or supplies disposed of in this manner will be published in a newspaper of general circulation.

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

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

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

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

Approved June 12, 1995

Reviewed August 16, 2021

Revised August 16, 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.

Before the board may authorize disposition of real property by sale, gift or lease for a period of more than one year 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~~ authorize disposition of the property in accordance with the proposal reviewed during the public hearing.

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

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

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

In the case of the razing of a school district facility, in an amount in excess of the statutory minimum required by law, the board will advertise and take bids or quotes as may be required and defined by Iowa Code chapter 26 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. 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 §§ 26; 297.15-.25

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

Approved June 12, 1995

Reviewed May 17, 2021

Revised August 19, 2024

## 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 board secretary to complete and send this notice.

Legal Reference: Iowa Code §§ 297 (2015).

Cross Reference: 803.2 Lease, Sale, or Disposal of School District Buildings & Sites

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## FACILITIES INSPECTIONS

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

Legal Reference: Iowa Code § 279.8 (2015).

Cross Reference: 802 Maintenance, Operation and Management

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## DISTRICT EMERGENCY OPERATIONS PLANS

The safety and security of the school community is paramount to West Hancock CSD. 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 [*or their designee*] 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 plan will also identify methods that a parent or guardian of a student may use to communicate with the student during an emergency situation. 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

Cross Reference: 711.7 School Bus Safety Instruction  
800 Objectives of Buildings & Sites

Approved June 12, 1995

Reviewed June 16, 2025 Revised June 16, 2025

## 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.

Legal Reference: 20 U.S.C. §§ 3601 *et seq.* (2004).  
40 C.F.R. Pt. 763.84 (2004).  
Iowa Code §§ 279.52-.54 (2015).

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

Approved June 12, 1995

Reviewed May 17, 2021

Revised \_\_\_\_\_

## FACILITIES SECURITY

To protect the school district facilities and equipment, the building shall be locked when school is not in session. When school activities or public activities are held in the buildings, only doors designated by the superintendent and/or the building principals shall be unlocked for access to the building.

It shall be the responsibility of school district personnel and users of the buildings to abide by this policy.

Legal Reference: Iowa Code §§ 279.8, 280.3.14 (2015).

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

Approved June 12, 1995

Reviewed May 17, 2021

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.

Employees should not record students or staff without their knowledge. Doing so may subject employees to disciplinary measures consistent with board policy and applicable employee handbooks.

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 work with the custodian of records to 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 may be regulated at the discretion of the district. Students, parents and community members will not be permitted to take recordings of other students, ~~or~~ employees, or community members when the recording is related to education or co-curricular matters unless the recording is authorized in advance by building administration. Students and employees found to violate this policy may be subject to disciplinary measures consistent with board policy and applicable student and employee handbooks. This policy will not be construed or enforced in a way that infringes on employee activity otherwise protected by law.

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

Legal Reference:       20 USC 1232  
                              Iowa Code §§ 279.8

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

## USE OF DISTRICT OWNED RECORDING DEVICES ON DISTRICT PRPOERTY REGULATION

The board supports the use of video cameras on school buses as a means to monitor and maintain a safe environment for students and employees. The video cameras may be used on buses used for transportation to and from school, field trips, curricular events and extracurricular events. The contents of the videotapes may be used as evidence in a student disciplinary proceeding.

### Student Records

The content of the videotapes is a student record subject to board policy and administrative regulations regarding confidential student records. Only those persons with a legitimate educational purpose may view the videotapes. In most instances, those individuals with a legitimate educational purpose may be the superintendent, building principal, transportation director, bus driver and special education staffing team. A parent may view the video without consent from any student or parent also shown in the video if the other students are just bystanders. But if there is an altercation between multiple students, then all parents must give consent in order for the video to be viewed by parents.

A videotape recorded 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 videotape 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 and parents:

The West Hancock Community School District Board of Directors has authorized the use of video cameras on school district buses. The video cameras will be used to monitor student behavior to maintain order on the school buses to promote and maintain a safe environment. Students and parents are hereby notified that the content of the videotapes may be used in a student disciplinary proceeding. The content of the videotapes are confidential student records and will be retained with other student records. Videotapes will only be retained if necessary for use in a student disciplinary proceeding or other matter as determined necessary by the administration. Parents may request to view videotapes of their child if the videotapes are used in a disciplinary proceeding involving their child.

The following notice will also be placed on all school buses equipped with a video camera:

This bus is equipped with a video/audio monitoring system.

### Review of Videotapes

The school district will review videotapes when necessary as a result of an incident reported by a bus driver or student. The videotapes may be recirculated for erasure after 10 days.

Viewing of videotapes is limited to the individuals having a legitimate educational purpose. A written log will be kept of those individuals viewing the videotapes stating the time, name of individual viewing and the date the videotape was viewed.

## USE OF DISTRICT OWNED RECORDING DEVICES ON DISTRICT PRPOERTY REGULATION

### Video Monitoring System

Video cameras will be used on only a select number of school district buses.

Determination of how video cameras will be used and which school buses will be equipped with video equipment will be made by the superintendent in consultation with the building principals and transportation director.

### Student Conduct

Students are prohibited from tampering with the video cameras on the school buses. 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.

## RADON MITIGATION

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

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

Legal Reference: Iowa Code §§ 280.32

Cross Reference:

Approved August 15, 2022

Reviewed \_\_\_\_\_ Revised \_\_\_\_\_  
*West Hancock Community School District*

## RADON MITIGATION REGULATION

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

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

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

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

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

All new school construction will include radon resistant construction techniques.