

BUILDINGS AND SITES - Series 800

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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.

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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 (1991).

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

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GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

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 (1991).

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

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GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

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.

Prior to remodeling or other construction of facilities, the board may appoint a committee of consultants, school district personnel, citizens, or others the board determines to assist the board in developing the specifications for the new or improved facilities. These specifications shall assist the learning to take place in the facility, and they shall provide the architect with the information necessary to determine what is expected from the facility. It shall be within the discretion of the board to determine whether a committee of this nature shall be convened.

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 (1991).
1974 Op. Att'y Gen. 529.

Cross Reference: 801.2 Facilities Surveys

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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 (1991).

Cross Reference: 801 Site Acquisitions and Building Construction

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GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

SITE ACQUISITION

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

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 (1991).

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

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GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

BIDS AND AWARDS FOR CONSTRUCTION CONTRACTS

The board supports economic development in Iowa, particularly in the school district community. Construction contracts will be made in the school district community or in Iowa from Iowa-based companies if the bids submitted are comparable in quality and can be received without additional cost in comparison to those submitted by other bidders. The board will have the authority to approve or reject construction contracts.

Public, competitive sealed bids are required for construction projects, including renovation and repair, with a cost exceeding the statutory minimums required by law. The public, competitive sealed bid requirement is waived in the case of emergency repairs when the repairs are necessary to prevent the closing of a school. The AEA administrator will certify that the emergency repairs are necessary to prevent the closing of a school. The superintendent will comply with the competitive quote process for those projects subject to the competitive quote law. The superintendent will determine the process for obtaining quotes for projects below the competitive quote limit. The board shall approve the quote for the project.

The award of construction contracts will, generally, be made to the lowest responsible bidder. The board, in its discretion, after considering factors relating to the construction, including, but not limited to, the cost of the construction, availability of service and/or repair, completion date, and any other factors deemed relevant by the board, may choose a bid other than the lowest bid. The board will have the right to reject any or all bids, or any part thereof, and to enter into the contract or contracts deemed to be in the best interests of the school district.

It is the responsibility of the superintendent to make a recommendation and the reason for it to the board for construction contract bids. The board secretary shall recommend, to the board, which bid to accept.

NOTE: This policy is consistent with Iowa law regarding construction. Public, competitive sealed bids are only required on construction projects, including renovation and repair, if the cost exceeds \$125,000. In the case of emergency repairs, the requirement for public, competitive sealed bids is waived if the AEA administrator issues a certificate that the emergency repairs are necessary to prevent the closing of a school.

Legal Reference: Iowa Code §§ 72; 73; 73A.2, .18; 297.7-8 (2005).
HF 2713 (2006)

Cross Reference: 705 Expenditures
801 Site Acquisition and Building Construction

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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, (1991).
1974 Op. Att'y Gen. 598.
1972 Op. Att'y Gen. 295.
1938 Op. Att'y Gen. 167.
1936 Op. Att'y Gen. 423.

Cross Reference: 801 Site Acquisition and Building Construction
705 Expenditures

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GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

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 the construction is completed and shall work closely with the architect.

Legal Reference: Iowa Code §279.8 (1991).

Cross Reference: 801 Site Acquisition and Building Construction

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GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

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 (1991).

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

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GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

REQUESTS FOR IMPROVEMENTS

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

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

Legal Reference: Iowa Code §280.3, .14, (1991).

Cross Reference: 802.1 Maintenance Schedule
802.3 Emergency Repairs

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GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

EMERGENCY REPAIRS

In the event an emergency requiring repairs 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 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 (1991).

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

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GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

FIXED ASSETS MANAGEMENT SYSTEM

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

A separate fixed assets listing shall be prepared for fixed assets in the general fixed assets account group (GFAAG) and for the fixed assets of each proprietary and fiduciary fund. "Fixed assets" in the GFAAG shall include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. "Fixed assets" in the proprietary funds shall include school district buildings and sites, construction in progress, improvements other than buildings and sites, capitalized interest, infrastructure, land and machinery and equipment. Fixed assets reported in the financial reports shall include individual fixed assets with an historical cost equal to or greater than \$200. Fixed assets accounted for and reported in the proprietary funds shall be depreciated over the useful life of each fixed asset. Assets reported on the depreciation schedule shall have an original value of at least \$3,000.00 and intangible assets (such as software) shall have an original value of at least \$25,000.00 to be reported on the depreciation schedule.

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

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

Legal Reference: Iowa Code §§ 257.31(4); 279.8; 297.22-.25; 298A (1997).

Cross Reference: 710 Insurance Program
701.3 Financial records

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GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

- A. Fixed assets management team.
1. The superintendent and/or fixed assets manager shall appoint a fixed assets management team. Members of the fixed assets management team shall include:
 - a. Superintendent, chair;
 - b. Fixed assets manager;
 - c. Building principals;
 - d. Transportation director;
 - e. One or more facility maintenance personnel;
 - f. Others deemed necessary by the superintendent and/or fixed assets manager.
 2. The superintendent and/or fixed assets manager, in conjunction with the fixed assets management team, shall:
 - a. Conduct the initial fixed assets physical count;
 - b. Develop the initial fixed assets listing;
 - c. Tag fixed assets included in the fixed assets management system with a bar code identification number;
 - d. Make a recommendation of a computer software program for managing the fixed assets management system;
 - e. Enter the necessary data into the fixed assets management system and compile the appropriate reports;
 - f. Develop forms and procedures for maintaining the integrity of the fixed assets management system; and
 - g. Maintain responsibility for an accurate fixed assets management system.
- B. Initial machinery and equipment fixed assets listing process.
1. Assign up to three individuals from each building, one of which is a member of the fixed assets management team, to oversee their building.
 - a. Teachers are responsible for their rooms.
 - b. Administrators are responsible for their offices.
 - c. Transportation directors are responsible for school district vehicles.
 - d. Food service supervisors are responsible for their food service areas.
 - e. Maintenance supervisors are responsible for their supply/storage/office areas.
 - f. Open areas are the responsibility of the building principal.

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FIXED ASSETS MANAGEMENT SYSTEM REGULATION

2. An Initial Machinery and Equipment Fixed Assets Listing Form must be completed for each fixed asset with an historical cost equal to or greater than \$200. The information must be collected using form 802.4E1.
- C. Initial real property fixed assets listing process.
1. The superintendent and/or fixed assets manager is responsible to complete the initial real property fixed assets listing.
 2. An Initial Real Property fixed assets Listing Form must be completed. The information is to be collected on form 802.4E2.
- D. Determining historical cost.
1. The historical cost of a fixed assets is based on the actual costs expended in making the fixed assets serviceable. For the initial fixed assets listing of currently owned fixed assets, records indicating the actual costs expended in making the fixed assets serviceable may be available in the central administrative office.
 2. Gifts of fixed assets are given an "historical cost" of the estimated fair market value on the addition/acquisition date.
 3. Fixed assets purchased under a capital lease are given an historical cost of their net present value of the minimum lease payments on the addition/acquisition date.
 4. The historical cost of fixed assets in the proprietary funds must include capitalized interest and infrastructure.
 5. Fixed assets for which the historical cost cannot be determined.
 - a. Search board minutes to determine the approximate acquisition date, contract approval date or project approval date.
 - b. Search central administrative office records at the time of the presumed addition/acquisition date, including those in storage, on microfiche or archives, to determine the actual costs expended in making the fixed assets serviceable.
 - c. If no records can be found to determine the actual costs expended in making the fixed assets serviceable the school district may estimate the historical cost using back trending/standard costing after consulting with the school auditor.
- E. Annual fixed assets listing reconciliation.
1. The superintendent and/or fixed assets manager, in conjunction with the fixed assets management team, shall conduct a fixed assets physical count at a minimum of once every two years to develop the annual fixed assets listing in a manner similar to the initial fixed assets listing process in B above. At least every three years, someone other than the person in custody of the fixed assets in the building/department/room shall perform the fixed assets physical count for the building/department/room.

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

2. Upon completion of the annual fixed assets listing, the fixed assets listing is reconciled to the fixed assets management system data base.
 3. Fixed assets found to have been excluded from the data base are added to the fixed assets management system. The fixed assets management system process is reviewed to prevent future incidents of excluding a fixed asset.
 4. Fixed assets unaccounted for are reported to the superintendent and/or fixed assets manager who contacts the supervisor of and the employee/person in charge/control/custody of the fixed asset. The employee/person in charge/control/custody of the fixed asset has thirty days to account for the fixed asset.
 5. Fixed assets unaccounted for after thirty days are reported to the superintendent and/or fixed assets manager for appropriate action and documentation. "Appropriate action" may include discipline, up to and including discharge, and may require the employee/person in charge/ control/custody of the fixed asset to replace the fixed asset.
 6. The superintendent and/or fixed assets manager is responsible for documenting the reasons each fixed asset was not reconciled to the fixed assets management system.
- F. Addition/acquisition of machinery and equipment fixed assets.
1. The school district's required purchasing administrative regulations and procedures must be followed to acquire machinery and equipment fixed assets. The school district's required administrative regulations and procedures must be followed for receiving a gift of machinery and equipment fixed assets.
 2. The Machinery and Equipment fixed assets Addition/Acquisition Form must be completed for each additional machinery and equipment fixed assets with an addition/acquisition cost of equal to or greater than \$200. The information must be collected using form 802.4E3.
 3. Machinery and equipment fixed assets acquired in a month must be entered into the fixed assets management system by the next month.
- G. Addition/acquisition of real property fixed assets.
1. The school district's required purchasing administrative regulations and procedures must be followed to acquire a real property fixed asset. The school district's required administrative regulations and procedures must be followed for receiving a gift of a real property fixed asset.
 2. The Real Property Fixed Assets Addition/Acquisition Form must be completed for each additional real property fixed asset. The information must be collected using form 802.4E4.

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

3. For real property fixed assets in the general fixed assets account group, the actual costs of construction in progress, other than infrastructure, is entered into the fixed assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.
 4. For real property fixed assets in the proprietary funds, the actual costs of construction in progress, including infrastructure construction, is entered into the fixed assets management system in the month in which costs are incurred until the total cost of addition/acquisition is entered. Upon completion of construction, the total costs accumulated over the period of construction are reclassified to buildings.
 5. Real property fixed assets acquired in a month must be entered into the fixed assets management system by the next month.
- H. Relocation/transfer of machinery and equipment fixed assets.
1. A fixed assets Relocation/Transfer Form must be completed prior to removing machinery and equipment fixed assets from their current location. The information must be collected using form 802.4E5.
 2. Machinery and equipment fixed assets relocated/transferred in a month must be entered into the fixed assets management system by the next month.
- I. Disposal of machinery and equipment and real property fixed assets.
1. A Machinery and Equipment Fixed Assets Disposal Form must be completed prior to disposing of machinery and equipment fixed assets. The information must be collected using form 802.4E6.
 2. A Real Property Fixed Assets Disposal Form must be completed prior to disposing of real property fixed assets. The information must be collected using form 802.4E7.
 3. Machinery and equipment/real property fixed assets disposed of in a month must be entered into the fixed assets management system by the next month.
- J. Lost, damaged or stolen machinery and equipment fixed assets.
1. A Lost, Damaged or Stolen fixed assets Report must be completed when a fixed assets has been lost, damaged or stolen. The information must be collected using form 802.4E8.

FIXED ASSETS MANAGEMENT SYSTEM REGULATION

2. Fixed assets damaged, lost or stolen in a month must be entered into the fixed assets management system by the next month.
- K. Fixed assets reports.
1. Annual reports for June 30 each year.
 - a. Fixed assets listing including the following items for the school auditor:
 - (1) Balance sheet accounting/class code;
 - (2) Purchasing fund;
 - (3) Bar code tag identification number;
 - (4) Description of the fixed asset;
 - (5) Historical cost; and
 - (6) Location.
 - b. Fixed assets listing by location/building;
 - c. Fixed assets listing by department/employee/person charged with custody;
and
 - d. Fixed assets listing by replacement cost.

FIXED ASSETS MANAGEMENT SYSTEM DEFINITIONS

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

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

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

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

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

Capital fixed assets - fixed assets with a value of equal to or greater than \$200 based on the historical cost.

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

Capitalization threshold - dollar limit set for capitalizing fixed assets.

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

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

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FIXED ASSETS MANAGEMENT SYSTEM DEFINITIONS

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

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

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

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

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

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

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

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

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

FIXED ASSETS MANAGEMENT SYSTEM DEFINITIONS

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

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

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

Machinery and equipment - fixed assets which maintain their identity when removed from their location and are not changed materially or consumed immediately (e.g., within one year) by use. Machinery and equipment is often divided into specific categories such as: transportation machinery and equipment which includes school buses and school district owned automobiles, trucks and vans; other motor machinery and equipment which includes lawn maintenance machinery and equipment, tractors, motorized carts, maintenance machinery and equipment, etc.; other machinery and equipment which includes furniture and machinery and equipment contained in the buildings whose original cost is equal to or greater than \$200, and fixed assets under capital leases and fixed assets being acquired under a lease/purchase agreement.

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

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

**FIXED ASSETS MANAGEMENT SYSTEM
INITIAL MACHINERY AND EQUIPMENT FIXED ASSETS LISTING FORM**

Building Name:

Building Code: _____ Department/Room:

Controlling Person: _____ Completed by: _____
(Initials) (date)

Item Name
_____ Property Tag #

Description of Property

Vendor (if known)
Appr. purchase date (if known)

Manufacturer Name (if known) _____ Estimated cost

Model # _____ Serial #
Quantity

Item Name
_____ Property Tag #

Description of Property

Vendor (if known)
Appr. purchase date (if known)

Manufacturer Name (if known) _____ Estimated cost

Model # _____ Serial #
Quantity

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

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Code No. 802.4E2

**FIXED ASSETS MANAGEMENT SYSTEM
INITIAL REAL PROPERTY FIXED ASSETS LISTING FORM**

Addition/Acquisition Date: _____ Class Code:

Purchasing Fund: _____ Gift: Yes _____ No _____ Bar Code No:

GFAAG _____ Proprietary Fund _____ (Sci. Nutrition _____ Fitness _____ Other _____)

Legal Description:

Address:

Cost: \$ _____ Actual _____ Estimate

If estimated cost, describe method:

Useful life of building (proprietary funds only):

Seller:

Completed by: _____ (Initials) (date)

Authorization:

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

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Code No. 802.4E3

**FIXED ASSETS MANAGEMENT SYSTEM
MACHINERY AND EQUIPMENT FIXED ASSETS ADDITIONS/ACQUISITIONS FORM**

Building Name:

Building Code: _____ Department/Room:

Controlling Person: _____ Completed by: _____
(Initials) (date)

Item Name
_____ Property Tag #

Description of Property

Vendor (if known)
Appr. purchase date (if known)

Manufacturer Name (if known) _____ Estimated cost

Model # _____ Serial #
Quantity

Item Name
_____ Property Tag #

Description of Property

Vendor (if known)
Appr. purchase date (if known)

Manufacturer Name (if known) _____ Estimated cost

Model # _____ Serial #
Quantity

Entered into the Fixed Assets Management System Record by:

(Initials) (date)

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Code No. 802.4E4

**FIXED 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 _____ (Sci. Nutrition _____ Fitness _____ Other _____)

Legal Description:

Address:

Cost: \$ _____ Actual _____ Estimate

If estimated cost, describe method:

Useful life of building (proprietary funds only):

Seller:

Completed by:

(Initials) (date)

Authorization:

Entered into the Fixed Assets Management System Record by:

(Initials) (date)

Approved: 11-9-98 Reviewed: 06-9-2014 Revised:

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 802.4E5

**FIXED ASSETS MANAGEMENT SYSTEM
FIXED ASSETS RELOCATION/TRANSFER FORM**

Transfer Date: _____ Bar Code No:

Description:

Quantity: _____ Serial/Model No.:

Transfer From:
Building Name:

Building Code: _____ Department/Room:

Controlling Person: _____ Completed by: _____
(Initials) (date)

Transfer To:
Building Name:

Building Code: _____ Department/Room:

Reason for transfer:

Controlling Person: _____ Completed by: _____
(Initials) (date)

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

Approved: 11-9-98 Reviewed: 06-9-2014 Revised:

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 802.4E6

**FIXED ASSETS MANAGEMENT SYSTEM
MACHINERY AND EQUIPMENT FIXED ASSETS DISPOSAL FORM**

Completed by (Superintendent/Fixed Assets Manager/Principal)

Disposal Date: _____ Bar Code No:

Description:

Quantity: _____ Serial/Model No.:

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

Condition of Item:

Reason for disposal:

Completed by:

(Initials) (date)

Authorization:

Entered into the Fixed Assets Management System Record by:

(Initials) (date)

Approved: 11-9-98 Reviewed: 06-9-2014 Revised:

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 802.4E7

**FIXED ASSETS MANAGEMENT SYSTEM
REAL PROPERTY FIXED ASSETS DISPOSAL FORM**

Completed by Superintendent

Disposal Date: _____ Bar Code No:

Legal Description:

Address:

Cost: _____ Purchaser:

Disposal Method: Sale _____ Trade _____ Other

Reason for disposal:

Completed by:

(Initials) (date)

Authorization:

Entered into the Fixed Assets Management System Record by:

(Initials) (date)

Approved: 11-9-98 Reviewed: 06-9-2014 Revised:

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 802.4E8

**FIXED ASSETS MANAGEMENT SYSTEM
LOST, DAMAGED OR STOLEN FIXED ASSETS REPORT**

Discovery date: _____ Person discovering the loss:

Bar code no.: _____ Quantity:

Description:

Building Name:

Building Code: _____ Department/Room:

Controlling Person:

Report on: Arson Theft Unexplained Loss
 Burglary Vandalism Failure to return

Briefly explain circumstances:

Police Report Filed? Yes No Police Report Date:

Police Complaint No.

Insurance Report Filed? Yes No Date of Insurance Report:

Sent for Repair? Yes No Date Returned from Repair:

Completed by: _____ Date:

Signature

Authorization:

Entered into the Fixed Assets Management System Record by:

(Initials) (date)

Approved: 11-9-98 Reviewed: 06-9-2014 Revised:

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 802.5

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 shall 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 (1988).
42 U.S.C. §§ 12101 ET SEQ. (SUPP. 1990).
Iowa Code CHS. 104A; 216 (1995).
281 I.A.C. 41.27.

Cross Reference: 102 Equal Educational Opportunity

603.3 Special Education

Approved 9-17-90 Reviewed 06-9-2014 Revised 09-17-96

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 802.6

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 visitor parking. Students shall abide by board policies dealing with the parking 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 (1991).
661 Iowa Admin. Code 18.1 - .8.

Cross Reference: 502 Student Rights and Responsibilities

701 Financial Accounting System
707 Fiscal Reports

Approved 9-17-90 Reviewed 06-9-2014 Revised

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 802.7

VANDALISM

The board believes everyone should treat school district facilities and property with the respect they would treat their own property for the benefit of the educational program. 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 (1991).

Cross Reference: 502 Students Rights and Responsibilities

Approved 9-17-90 Reviewed 06-9-2014 Revised

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 802.8

ENERGY CONSERVATION

In concert with the board's goal to utilize public funds in an effective and efficient manner, school district personnel and students shall practice energy conservation methods when utilizing the school district's facilities. 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 on the weather.

It shall be the responsibility of the superintendent to develop guidelines for school personnel and students for energy conservation. It shall be the responsibility of school district personnel and students to abide by these guidelines.

Legal Reference: Iowa Code §§93.19-.20, 279.44 (1991).

Cross Reference: 700 Purpose of Non-instructional and Business Services

Approved 9-17-90 Reviewed 06-9-2014 Revised

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 803.1

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 having a value of less than \$5000 shall be disposed of in a manner determined by the board. The board shall adopt a resolution announcing the proposed sale. However, the sale of equipment, furnishings or supplies disposed of in this manner shall be published in a newspaper of general circulation. The publication of the sale shall be published with at least one insertion each week for two consecutive weeks.

A public hearing 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 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 equipment

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 (1997 Session Laws).
Iowa Code §§ 297.22-.25 (1997)

Cross Reference: 803 Selling and Leasing
 705.1 Purchasing and Bidding

Approved _____ 9-17-90 Reviewed _____ 06-9-2014 Revised _____ 10-13-97

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 803.2

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 education program and the efficient use of public funds.

Prior to the board's final decision regarding real property with a value of \$25,000 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. 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.

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 shall 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 building, at a cost of \$2,000 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 §§ 297.22 (1997 Session Laws).
 Iowa Code §§ 297.15-.25 (1997).

Cross Reference: 704 Revenue

705.1 Purchasing and Bidding
803 Selling and Leasing

Approved 9-17-90 Reviewed 06-9-2014 Revised 10-13-97

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 803.3

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 (1991).

Cross Reference: 803 Selling and Leasing

Approved 9-17-90 Reviewed 06-9-2014 Revised

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 804.1

FACILITIES INSPECTIONS

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

Legal Reference: Iowa Code §279.8 (1991).

Cross Reference: 710 Insurance
802 Maintenance, Operation and Management

Approved 9-17-90 Reviewed 06-9-2014 Revised

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 804.2

WARNING SYSTEM AND EMERGENCY PLANS

The school district shall maintain a 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. This system shall also be connected to the local police station in case of an emergency when the building is not in use.

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

Certified 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 (1991).

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

Approved 9-17-90 Reviewed 06-9-2014 Revised

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 804.3

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 (1991).

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

Approved 9-17-90 Reviewed 06-9-2014 Revised

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 804.4

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 superintendent and 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 (1991).

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

710 Personnel
Insurance

Approved 9-17-90 Reviewed 06-9-2014 Revised

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 804.5

EMPLOYEE SAFETY INSERVICE

The administration and custodians may conduct inservices for all personnel to review safety practices and accident prevention.

Legal Reference: Iowa Code §§279.8, 280.3, .14 (1991).

Cross Reference: 401.9 Use of School District Facilities by General Personnel

710 Insurance
804 Safety Program

Approved 9-17-90 Reviewed 06-9-2014 Revised

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION

Code No. 804.6

BOMB THREATS

As soon as a bomb threat is reported , the District shall follow their approved Crisis Response Manual.

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

Approved 9-17-90 Reviewed 06-9-2014 Revised

GARNER-HAYFIELD-VENTURA COMMUNITY SCHOOL BOARD OF EDUCATION