

BUILDINGS AND GROUNDS  
800 SERIES

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## STATEMENT

All policies in Series 800 were reviewed by the Board of Directors on June 17, 1993. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on March 26, 1996. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on February 9, 1999. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on April 8, 2003. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on December 12, 2006. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on August 12, 2008. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on October 5, 2010. If changes were found to be necessary, the revision date was noted on the individual policies.

All policies in Series 800 were reviewed by the Board of Directors on January 11, 2016. If changes were found to be necessary, the revision date was noted on the individual policies.

## **BUILDINGS AND GROUNDS**

**Code No. 800**

### **STATEMENT OF GUIDING PRINCIPLES**

It shall be the policy of the board of directors to provide school facilities which are appropriate and necessary for carrying out the desired educational programs of the district.

It shall be the policy of the board of directors to retain final authority to select sites, contract for services, approve plans and specifications, authorize and accept bids, accept or reject finished work done, and authorize payment for work done on district buildings and sites.

The superintendent shall be responsible to ensure that regular inspections are conducted and that a list of necessary projects with priorities and timelines are presented to the board of directors.

The board shall have final authority to determine what facilities and property will be provided to meet the needs of the education program.

Date of Adoption: April 25, 1990

Date of Revision: February 9, 1999

**FACILITY PLANNING/SURVEYS**

It shall be the policy of the board of directors to determine long term needs for buildings and sites, to contract for the services of consultants and/or resource personnel for the study of particular deficiencies or needs, and for specialized maintenance, repairs, or reconstruction, based upon the recommendation of the superintendent and administrative team.

It shall be the responsibility of the superintendent to provide information including, enrollment projections, educational requirements, and any other information determined to be appropriate, to the board.

Date of Adoption: April 25, 1990

## SITE SPECIFICATIONS

Prior to action to acquire facilities, the board shall make a determination that the property meets or can meet the needs of the school district. Prior to construction of new or improvement of current facilities, the specifications must be endorsed by the board.

Prior to new construction or remodeling, the board may appoint a committee of consultants, district personnel, citizens, or others to assist the board in developing the specifications for the new or remodeling project. The board shall 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, specialized needs, and other pertinent data the board deems necessary.

It shall be the responsibility of the superintendent to make a recommendation to the board regarding the specifications of facilities.

Date of Adoption: April 25, 1990

Date of Revision: March 9, 2004

**ARCHITECT AND/OR ENGINEER SELECTION**

The board shall have the authority to select the architect or engineer for construction requiring these services. The architects and/or engineers may be interviewed by the superintendent and the board of directors.

The superintendent shall make a recommendation to the board regarding selection of an architect.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

### SITE ACQUISITION

The board shall adopt a master site acquisition plan to meet future needs of the district. The master site plan shall be subject to periodic review. Provisions specified in the Code of Iowa shall be followed in negotiating for and acquiring sites.

It shall be the responsibility of the superintendent to assist the board and to make recommendations concerning the acquisition of sites. The board may meet in closed session to discuss potential purchases of sites.

Date of Adoption: April 25, 1990

### **BUILDING SPECIFICATIONS**

The board of directors shall accept as its minimum standards such building specifications as issued by the Iowa Department of Education. The board may adopt additional standards as it deems necessary and beneficial to the district.

An analysis of the proposed facility, including costs of owning, using and operating, initial costs, system repair, replacement costs, maintenance costs, operating costs, energy costs, and salvage values, shall be conducted by the board.

The board, administrative team, instructional staff, and other staff members shall assist the architect and/or engineer, selected by the board, in developing educational specifications for building projects.

Final construction specifications shall be submitted to the board for its approval and shall have the approval of all necessary local and state regulatory bodies prior to advertising for bids.

Date of Adoption: April 25, 1990



## **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 retain 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.

Date of Adoption: April 25, 1990

Date of Revision: December 12, 2006

## FINANCING SITES & CONSTRUCTION

Prior to approval of construction contracts, except in 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, including the sale and issuance of bonds, the physical plant and equipment levy, the playground levy, loan agreements secured by future collections of the schoolhouse tax, school infrastructure local option tax, proceeds from the sale of sites or schoolhouses, gifts, and other financings allowed under state law.

It shall be the responsibility of the superintendent and board secretary to analyze the various methods of financing and make recommendations to the board.

Date of Adoption: April 25, 1990

Date of Revision: August 12, 2008

**SUPERVISION OF CONSTRUCTION**

Construction authorized by the board must be supervised for proper execution. The board may designate a project manager in the area of construction for the scope of work to be performed. The board may tour the completed construction area before allowing final payment on the project.

The superintendent shall be responsible for providing the board with progress reports at each meeting until the construction is completed.

Date of Adoption: April 25, 1990

## NAMING OF FACILITIES

The board will establish a Facility Naming Committee when naming or renaming facilities. The superintendent or designee will serve as chairperson for the committee. The chairperson shall determine the timelines, schedules and name collection procedures for completing the committee's assignment. The committee should represent a variety of stakeholder groups including students, parents, certified staff, classified staff, administration and community. Representation from the building parent teacher organization and neighborhood associations should be considered, if possible.

The committee may solicit ideas from the community and/or from members on the committee. Consideration may be given to names of individuals, companies/corporations, geography and/or location of a subdivision. Opportunity for public input will be provided when naming a new building/facility or renaming an existing facility.

Groups or persons desiring to name a facility or area in honor of any individual or group should make a written request to the Superintendent and include appropriate research and justification detailing the special significance and outstanding contributions of the person or group proposed to be honored by the naming. Requests will normally be considered only where the proposed name has special significance and the person or group has made an outstanding contribution to the school or community. Consideration of requests will also be tempered by a concern regarding proliferation of names and commercialization of events.

Ordinarily a building will not be renamed unless its present name becomes inappropriate because of the changing nature of the community it serves or the program it houses.

Facilities that may be named include school buildings, outdoor facilities including stadiums and facilities within the building such as a media center, gymnasium, or auditorium. The chairperson of the committee will make two to five name recommendations to the Board of Education.

Date of Adoption: February 8, 2011

### NAMING OF EVENTS OR ACTIVITIES

The Board of Directors must approve all names of district events or activities that are named after an individual. A proposal to name an event or activity after an individual must outline specific contributions the individual has made to the event or activity, school district, community and/or state or nation. Proposals should be presented to the Superintendent who will deliver to the board for consideration. School employees are eligible for consideration when they are no longer employed to manage the event or activity. Qualifications to consider include:

- Having made an outstanding contribution over an extended period of time toward the event, activity or school program and recognized by a majority of the community as making a positive impact and or
- Having have made a substantial financial contribution toward an event, activity or program and desires their name or family member name to be considered or because of a substantial financial contribution it is to recommend an event or activity be named for an individual, family, or company and or
- Having been recognized at the state and/or national level for outstanding accomplishments in the area of the activity, event, program, Centerville CSD or the field of education.

The event or activity name should remain in place unless the present name becomes inappropriate because of the changing nature of the community, activity/event, or individual.

The district reserves the right to postpone, cancel or change an event or activity when deemed necessary.

Date of Adoption: February 8, 2011

**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, in conjunction with the administrative team and the director of building and grounds, to maintain the school district facilities. A maintenance schedule shall be maintained.

Date of Adoption: April 25, 1990

### REQUESTS FOR IMPROVEMENTS

Except in cases of emergency, requests for improvements or repairs will first be made to the building principal. Requirements for requests outlined in the maintenance schedule shall be followed.

Minor improvements, as allowed by law, may be approved by the superintendent. Major improvement must be approved by the board.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

Date of Revision: September 9, 1997

Date of Revision: August 12, 2008

### EMERGENCY REPAIRS

In the event an emergency requiring repairs to a school district facility are in excess of the minimum amounts for minor improvements set forth by law and are necessary to correct or control the situation and to prevent the closing of the school, the provisions relating to bidding shall not apply. An emergency condition exists when a condition arises which immediately affects the learning environment or the safety and welfare of the people in the facility.

It shall be the responsibility of the superintendent to obtain certification from the area education agency administrator stating such repairs in excess of the minimum amounts for minor improvements set forth by law were necessary to correct the emergency.

The board shall be notified as soon as possible when an emergency exists.

Date of Adoption: April 25, 1990

Date of Revision: August 12, 2008



### CAPITAL ASSETS

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, the school district shall establish and maintain a capital 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.

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 after 7/1/2006 and \$500 prior to 7/1/2006. The Federal regulations governing school lunch programs require capital assets attributable to the school lunch program with a historical cost of equal to or greater than \$500 be capitalized. Additionally, capital assets are depreciated over the useful life of each capital asset.

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

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. If actual historical cost cannot be determined for intangible assets due to lack of sufficient records, estimated historical cost will be used. 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 capital assets management system shall be updated monthly to account for the addition/acquisition, disposal, relocation/transfers of capital assets. It shall be the responsibility of the superintendent to count and reconcile the capital assets with the capital assets management system on June 30 each year.

It shall be the responsibility of the superintendent to implement this policy.

Date of Adoption: April 25, 1990

Date of Revision: July 8, 1997

Date of Revision: February 9, 1999

Date of Revision: November 28, 2006

Date of Revision: September 28, 2010

**NUTRITION FUND ONLY** – Item costing **\$500** when purchased  
**ALL OTHER FUNDS** – Item costing **\$2,500** when purchased after 7/1/06 or **\$500** if purchased prior to 7/1/06  
**CAPITAL ASSETS**  
**CAPITAL ASSETS DISPOSAL FORM**

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

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

Condition of Item: \_\_\_\_\_

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

\_\_\_\_\_

Suggested Disposal Method: Trade-in \_\_\_\_\_ Junk \_\_\_\_\_ Sale \_\_\_\_\_ Other \_\_\_\_\_

Proposed by: \_\_\_\_\_ (Date)

Submit this form to the Supervisor when the above is completed.

Person Assigned to dispose of the item: \_\_\_\_\_

Method of disposal: \_\_\_\_\_

Supervisor's Authorization to proceed: \_\_\_\_\_ (Date)

Payment (if any) is to be deposited in account: \_\_\_\_\_

Item was transferred to: \_\_\_\_\_ (Date)

Payment (if any) received: \_\_\_\_\_ Deposited: \_\_\_\_\_(Date)

Submit this form to the Capital Asset Manager (Angela Ocker) when the second section is completed.

Entered into the Capital Assets Management System Record on: \_\_\_\_\_

The information on this form will be entered into the capital assets management system within a month of the date in which the disposal occurred.

**NUTRITION FUND ONLY** – Item costing **\$500** when purchased  
**ALL OTHER FUNDS** – Item costing **\$2,500** when purchased after 7/1/06 or **\$500** if purchased prior to 7/1/06  
**CAPITAL ASSETS**  
**REAL PROPERTY CAPITAL ASSETS DISPOSAL FORM**

Completed by Superintendent

Disposal Date:

Legal Description:

Address:

Cost: Purchaser:

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

Reason for disposal:

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

Authorization: \_\_\_\_\_

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

The upper portion of this form is to be completed by the superintendent in accordance with the capital assets Administrative Regulations. The lower portion of this form is to be completed by the capital assets manager.

**NUTRITION FUND ONLY** – Item costing **\$500** when purchased  
**ALL OTHER FUNDS** – Item costing **\$2,500** when purchased after 7/1/06 or **\$500** if purchased prior  
to 7/1/06

**CAPITAL ASSETS**  
**LOST, DAMAGED OR STOLEN CAPITAL ASSETS REPORT**

Discovery date: \_\_\_\_\_ Person discovering the loss \_\_\_\_\_

Quantity: \_\_\_\_\_

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

\_\_\_\_\_

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

Controlling Person: \_\_\_\_\_

\_\_\_\_\_ 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 Capital Assets Management System Record by: \_\_\_\_\_

\_\_\_\_\_ (Initials) \_\_\_\_\_ (Date)

Instructions: The upper portion of this form is completed by the person discovering the loss/damage/theft. The superintendent/capital assets manager completes the lower portion. The date on this form should be entered in the capital assets management system the same day the situation is discovered and no later than in the month in which the situation is discovered.

## CAPITAL ASSETS REGULATION

- A. Capital Assets Management System.
1. The superintendent, and/or other designated staff, shall:
    - a. Conduct the capital assets physical count;
    - b. Develop the capital assets listing;
    - c. Tag fixed assets included in the capital assets management system with an identification number;
    - d. Make a recommendation of a computer software program for managing the capital assets management system;
    - e. Enter the necessary data into the capital assets management system and compile the appropriate reports;
    - f. Develop forms and procedures for maintaining the integrity of the capital assets management system; and
    - g. Maintain responsibility for an accurate capital assets management system.
- B. Determining historical cost.
1. The historical cost of capital assets 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 on the addition/acquisition date.
  3. Capital assets purchased under a capital lease are valued at historical cost of their net present value of the minimum lease payments on the addition/acquisition date.
  4. The historical cost of capital assets in the proprietary funds must include capitalized interest.
- C. Annual capital assets listing reconciliation.
1. The board secretary, in conjunction with other designated staff, 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 is 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 capital asset.
  6. The board secretary 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 required purchasing policy and administrative regulations must be followed to acquire capital assets. The school district's required 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 asset with an addition/acquisition cost of equal to or greater than \$2,500. The following information must be collected
    - a. Name of location-building/department/room;
    - b. Location-building/department/room code;
    - c. Balance sheet accounting/class code;
    - d. General capital assets account group or proprietary fund asset;
    - e. Addition/acquisition date;
    - f. Check/purchase order number or gift;
    - g. Identification number assigned to and placed on the fixed asset;
    - h. Serial/model number;
    - i. Cost-historical;
    - j. Fair market value on acquisition date (donated fixed assets only);
    - k. Estimated useful life (for proprietary funds only);
    - l. Vendor;
    - m. Purchasing fund 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 cost 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.
  5. Capital assets acquired in a month must be entered into the capital assets management system in the same month.

**CAPITAL ASSETS REGULATION**

- 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 fixed assets from their current location. The following information must be collected:
    - a. Relocation/transfer date;
    - b. Quantity;
    - c. 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 Form must be completed prior to disposing of capital assets. The following information must be collected:
    - a. Disposal date;
    - b. Quantity;
    - c. Tag identification number;
    - d. Legal description,
    - e. Location/Address;
    - f. Purchaser;
    - g. Disposal method 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 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:
    - a. Date of loss, damage or theft;
    - b. Employee/person discovering;
    - c. Quantity;
    - d. Description of fixed asset;
    - e. 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;

**CAPITAL ASSETS REGULATION**

- 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 for the school auditor:
      - (1) Balance sheet accounting/class code;
      - (2) Purchasing fund function and depreciation function;
      - (3) Tag identification number;
      - (4) Description of the capital asset;
      - (5) Historical cost;
      - (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.

Date of Adoption: November 28, 2006

Date of Revision: September 28, 2010



## CAPITAL ASSETS MANAGEMENT SYSTEM DEFINITIONS

**Back trending/standard costing** - an estimate of the historical original cost using a known average installed cost for a 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 fixed 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 a capital asset 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 general or proprietary capital assets.

**Capital assets** - Capital assets with a value of equal to or greater than \$2,500.00 after 7/1/2006 and \$500 before 7/1/2006 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 a 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.

**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, 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 great number of years than most capital assets. Examples of infrastructure assets include: roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

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

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

**Machinery and equipment** - capital assets which maintain their identity when removed from their location and are not changed materially or consumed immediately (e.g., within one year) by use. Machinery and equipment are often divided into specific categories such as: transportation machinery and equipment which includes school buses and school district owned automobiles, trucks and vans; other motor machinery and equipment which includes lawn maintenance machinery and equipment, tractors, motorized carts, maintenance machinery and equipment, etc.; other machinery and equipment which includes furniture and machinery and equipment contained in the buildings whose original cost is equal to or greater than \$2,500.00, after 7/1/2006 or \$500.00 prior to 7/1/2006 and capital assets under capital leases and capital assets being acquired under a lease/purchase agreement.

**CAPITAL ASSETS MANAGEMENT SYSTEM DEFINITIONS**

**Proprietary fund** - 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. 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.

Date Approved: November 28, 2006

Date of Revision: August 12, 2008

Date of Revision: September 28, 2010

**FACILITIES FOR THE DISABLED**

School district facilities shall be accessible to the disabled as defined in the A.D.A. 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 buildings, new buildings, and new sites shall be accessible to persons with disabilities.

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

Date of Adoption: April 25, 1990

Date of Revision: September 10, 1996

**PARKING**

District employees shall have designated parking areas and shall abide by the school district parking regulations.

Visitors to the school shall park in the parking areas designated for visitor parking. Students shall abide by policies regulating motor vehicles and bicycles.

Failure to comply with these policies will be reason for revocation of school district driving and parking privileges.

Date of Adoption: April 25, 1990

**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 proved to have destroyed or otherwise harmed school district property will be reported to the local law enforcement authorities.

Date of Adoption: April 25, 1990  
Date of Revision: July 13, 1993  
Date of Revision: April 8, 2003  
Date of Revision: January 11, 2016

**CONSERVATION OF ENERGY**

It shall be the goal of the district personnel and students to conserve energy usage by practicing conservation methods, such as, but not limited to, turning lights off when not in use, reducing temperatures of facilities during non use times, keeping windows and doors properly adjusted, open, and closed.

Date of Adoption: April 25, 1990

**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 absetos it will be replaced with nonasbesetos 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.

Date of Adoption: January 11, 2016



### DISPOSING 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 district in disposing of equipment, materials, supplies, and furnishings to achieve the best available price and most economical manner of disposal possible.

Such obsolete items with a value under \$5,000 shall be disposed of at the discretion of the superintendent. 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.

Items with a value greater than \$5,000 shall be disposed of in a manner determined by the board. In case of sale, advertisements for bids may be taken. If the bids received by the board are deemed inadequate, the board may decline to sell the items or re-advertise. A public hearing shall be held regarding the disposal of the equipment with a value of \$5000 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 recommendations to the board regarding items no longer of value to the district to the method of disposition.

Date of Adoption: April 25, 1990

Date of Revision: September 9, 1997

## DISPOSAL, SALE, LEASE OF 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. The board may sell, lease, exchange, give, or grant real property to or with a county, city, or township if the real property is within the jurisdiction of both the grantor and grantee. The board may dispose of a student-constructed building and the property on which it is located by procedures set by the board at the time of disposal.

Prior to the board's final decision regarding real property with a value of \$5,000 or more, a public hearing shall be held. The board shall adopt a resolution announcing the proposed sale which shall contain notice of the time and place of the public hearing and the description of the property or locally known address. 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.

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 facility, at a cost of the minimum amounts for minor improvements set forth by law 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 education program.

Date of Adoption: April 25, 1990

Date of Revision: September 9, 1997

Date of Revision: August 12, 2008

**VACATED FACILITIES**

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 such notices.

Date of Adoption: April 25, 1990

**INSPECTIONS OF FACILITIES**

It shall be the responsibility of the director of buildings and grounds to conduct inspections and develop reports as requested by the board. Other authorized inspection agencies reports shall also be reported to the board.

Date of Adoption: April 25, 1990  
Date of Revision: April 8, 2003

## EMERGENCY WARNING SYSTEMS

Each building shall be equipped with a warning system and a plan designed to inform occupants in the building of an emergency. This system shall be maintained on a regular basis, including informing personnel and students and conducting drills. The plan shall include methods for dealing with individuals in need of assistance.

Certified personnel shall be responsible for instructing students in the proper techniques to be followed during an emergency.

Date of Adoption: April 25, 1990

Date of Revision: July 13, 1993

## **BOMB THREATS**

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

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

Date of Adoption: August 12, 2008

### **First Aid and Public Access Defibrillation Program**

It shall be the responsibility of the superintendent and administrative team, in conjunction with the nurse, to arrange for appropriate training in emergency first aid for school district personnel.

The Centerville Community School District has made a commitment to being a viable link in this community's chain of survival. In response to this commitment, the High School, Howar Junior High School, Lakeview School, Central Ward, Garfield, Lincoln, Paul Johnson Field (Seasonal Events) and Administration Building will have available in their public assembly areas an Automatic External Defibrillator.

The AED shall be used in emergency situations warranting its use by individuals specifically trained in use of the device. This should include an emergency response plan and specific protocols for use of the AED.

The Automatic External Defibrillators (PAD) program will be managed by the school nurse or designee.

The District will provide medical oversight and direction by a local medical doctor.

AED usage and training will follow American Heart Association and American Red Cross guidelines.

- Placed only on unconscious, unresponsive, pulse less, not breathing victims who experience sudden cardiac arrest
- Placed and used only by trained responders

School district coaching personnel and any employee who volunteers will be trained.

The local EMS provider will be notified of the existence and placement of AEDs at the schools.

In the event of AED use, EMS will be immediately and simultaneously activated by calling 911.

Maintenance checks of AEDs will be based on the manufacturer's recommendation and performed by the school nurse or designee.

Records pertaining to the Centerville Community Schools PAD program will be on file at the nurse's office in each building.

Date of Adoption: April 25, 1990

Date of Revision: March 26, 1996

Date of Revision: October 14, 2008

Date of Revision: January 11, 2016

**First Aid and Public Access Defibrillation Program**

Location, maintenance and testing of AEDs

1. The AEDs shall be located:
  - Lakeview Elementary Gym Lobby
  - Howar Junior High New Gym Lobby
  - High School Simon Estes Auditorium Lobby
  - Centerville Preschool
  - Central Ward Elementary
  - Lincoln Elementary
  - Garfield Elementary
  - Administration Building
  - Paul Johnson Field (seasonal events)

Centerville Medical Clinic, Centerville, Iowa, will provide medical oversight and direction.

The type of device, intended use area, plan for maintenance and testing and location of the device on the premises shall be confirmed in writing to:

Centerville Fire Department  
15<sup>th</sup> and Maple St.  
Centerville, Iowa 52544

Mercy Ambulance  
One St. Joseph's Drive  
Centerville, Iowa 52544

Centerville Medical Center  
19876 St. Josephs Dr.  
Centerville, Iowa 52544

2. Maintenance and testing is conducted as recommended by the manufacturer.
  - a) Documentation of the maintenance and testing is maintained in the nurse's office for a period of five years
  - b) Documentation shall record the date and type of maintenance/testing and the signature of the person performing the maintenance/testing.

Training

1. Initial training in CPR and AED use is done according to American Heart and American Red Cross guidelines.
2. Ongoing training in CPR and AED use is done every two years.
3. Records of training shall be on file in the nurse's office.



**First Aid and Public Access Defibrillation Program**

Use of AED

1. Determine unresponsiveness of victim and activate Emergency Response Plan.
  - a) If a victim is unresponsive, Call 911 and get AED.
  - b) Assess the victim: airway, breathing and circulation.
  - c) Initiate CPR, if required, while the AED is brought to the victim's side.
  - d) The public address system will be used to activate responders and indicate location of victim.
  - e) Follow the machine prompts for further action. If shock is indicated, be sure all rescuers are "clear" before shock is administered.
  - f) Upon arrival, EMS shall take charge of victim.
  - g) Provide victim information: name, age, known medical problems, time of the incident.
  - h) Provide information as to current condition and number of shocks administered.

After use of AED

1. A Critical Incident Debriefing session will be held within 48 hours for all initial responders.
2. The program Medical Director shall be notified of AED use.
  - a) Complete follow-up report if deemed necessary by medical director.
  - b) Arrange for quality improvement review.

**First Aid and Public Access Defibrillation Program**

**Early Defibrillation Response Team Roster for \_\_\_\_\_ School**

Medical Director		AED Coordinator	
Name		Name	
Phone #		Phone #	
Pager #		Pager #	
Radio#		Radio#	
Address		Address	

**Team Members**

Name		Name	
Ext. #		Ext. #	
CPR Training Date		CPR Training Date	
Name		Name	
Ext. #		Ext. #	
CPR Training Date		CPR Training Date	
Name		Name	
Ext. #		Ext. #	
CPR Training Date		CPR Training Date	
Name		Name	
Ext. #		Ext. #	
CPR Training Date		CPR Training Date	
Name		Name	
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CPR Training Date		CPR Training Date	
Name		Name	
Ext. #		Ext. #	
CPR Training Date		CPR Training Date	

First Aid and Public Access Defibrillation Program

**Defibrillator and Equipment Sheet**

<b>Defibrillator Model # Defibrillator Serial #</b>	<b>Location</b>	<b>Accessories</b>

First Aid and Public Access Defibrillation Program

**Periodic Maintenance Checklist**

<b>Defibrillator Location</b>					
<b>Defibrillator Model #:</b>			<b>Defibrillator Serial Number:</b>		
<b>Date</b>					
<b>Scheduled Frequency</b>					
<b>Defibrillator Condition</b>					
<b>Status Indicator</b> <b>Green/</b>					
<b>Supplies</b>  CPR-D Pads, sealed, undamaged, unexpired  Pediatric Pads, sealed, undamaged, unexpired  Accessories (dry towel, scissors, razor, face shield, gloves)					
<b>Inspected By</b>					
<b>Remarks, Problems, Corrective Actions</b>					

First Aid and Public Access Defibrillation Program

Early Defibrillation Incident Report

Incident Details

Incident ID: \_\_\_\_\_ Incident Date: \_\_\_\_\_

Incident Time: \_\_\_\_\_

Shocks Delivered: \_\_\_\_\_ Device ID: \_\_\_\_\_

Device Type: \_\_\_\_\_

Patient Detail

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_

DOB: \_\_\_\_\_ Age: \_\_\_\_\_ Gender: \_\_\_\_\_ Race: \_\_\_\_\_

Patient ID: \_\_\_\_\_

Additional Information

Defibrillator Operator: \_\_\_\_\_

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Additional Comments to be placed on the back of this page.

Report Completed By: \_\_\_\_\_ Date \_\_\_\_\_

- Routing:
AED Coordinator
Medical Director
Other

## SECURITY OF FACILITIES

School buildings shall be locked to protect facilities and equipment when school is not in session. During school activities or when public activities are being held in district facilities, building principals in conjunction with the director of buildings and grounds, shall determine access areas (generally main entrances), shall comply with health and safety requirements, and shall provide for a plan for securing the remaining areas of the facility. Video cameras may be used where deemed appropriate to help monitor the use and security of district facilities. For further information of video cameras, refer to “use of video cameras on school buses regulation” policy (712.10).

Date of Adoption: April 25, 1990

Date of Revision: August 12, 2008

## MEMORIALS FOR DECEASED STUDENTS OR STAFF

Recognizing that the loss of a member of the school community is deeply felt, the Centerville Community School District will support staff, students and families who feel the loss, and will assist with connections to appropriate community resources. As places designed primarily to support learning, school sites should not serve as the main venue for the memorializing of students or staff.

Memorials for deceased students or staff shall be limited in form to perpetual awards or scholarships, collections of books, or items of historical or educational significance. Memorials involving concrete work, pavers, gardens, plantings or building/landscape modifications will not be permitted. Memorials shall be limited to one per loss. Monetary donations or fundraising contributions may be designated to the Centerville Schools Foundation for collection and administration of the gift.

The district desires to honor those who were students or employees at the time of their death or within three months of graduation or ending employment. An area will be designated at the high school building for an indoor memorial. The area should be accessible to the general public when the building is open but not in an area of main traffic flow. It should be a place that allows quiet contemplation. The high school building principal has final determination of this site. A memorial plaque for students and a separate plaque for employees will be displayed. A plate with the student's or employee's name along with the date of death will be engraved on the plate. Each plate will be approximately the same size (1 ½" x 3" or less). The administrative team will determine if the deceased meet the intent of the memorial. This memorial policy will be retroactive until the 1984-85 school year. Requests prior to 1984-85 may be approved by the board.

Date of Adoption: February 8, 2011