

OBJECTIVES OF BUILDINGS & SITES

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

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

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

Formerly Policy #900, Statement of Guiding Principles

Approved: June 14, 1993

Reviewed: February 8, 1999, March 23, 2009, June 25, 2018

Revised: December 9, 2013

BUILDINGS & SITES LONG RANGE PLANNING

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

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

Legal Reference: Iowa Code §§ 280.3, .12, .14; 297 (2011).

Cross Reference: 103 Long-Range Needs Assessment

Approved: December 9, 2013

Reviewed: June 25, 2018

BUILDINGS & SITES SURVEYS

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

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

Formerly policy 901.1

Legal Reference: Iowa Code §§ 280.3, .14; 297 (2011).

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

Approved: June 14, 1993
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EDUCATIONAL SPECIFICATIONS FOR BUILDINGS & SITES

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

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

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

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

Formerly policy # 901.2

Legal Reference: *Cedar Rapids Community School District, Linn County v. City of Cedar Rapids*,
252 Iowa 205, 106 N.W.2d 655 (1960).
Iowa Code §§ Ch 26; 280.3, .14; 297; 544A (2011).
1974 Op. Att'y Gen. 529.

Cross Reference: 801 Site Acquisition and Building Construction

Approved: June 14, 1993
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SITE ACQUISITION

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

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

Formerly policy 901.3

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

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

Approved: June 14, 1993

Reviewed: February 8, 1999, March 23, 2009, June 25, 2018

Revised: December 9, 2013, June 14, 2021

MAINTENANCE SCHEDULE

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

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

Formerly policy 902.1

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2011).

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

Approved: June 14, 1993

Reviewed: February 8, 1999, March 23, 2009, June 25, 2018

Revised: December 9, 2013

REQUESTS FOR IMPROVEMENTS

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

Minor improvements, not exceeding a cost of \$25,000, may be approved by the superintendent. Improvements exceeding \$25,000 must be approved by the board. Routine maintenance and repairs outlined in the maintenance schedule will be followed.

Formerly policy 902.2/902.3

Legal Reference: Iowa Code §§ 279.8; 280.3, .14 (2011).

Cross Reference: 802.1 Maintenance Schedule
802.3 Emergency Repairs

Approved: June 14, 1993
Reviewed: February 8, 1999, June 25, 2018
Revised: March 23, 2009, December 9, 2013

EMERGENCY REPAIRS

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

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

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

Formerly policy 902.2

Legal Reference: Iowa Code §§ 26.3, 280.3, .14; 297.8 (2011).

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

Approved: June 14, 1993

Reviewed: February 8, 1999, June 25, 2018

Revised: March 23, 2009, December 9, 2013

Capital Assets

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

Capital assets, including tangible and intangible assets, are reported in the government-wide financial statements (i.e. governmental activities and business-type activities) and the proprietary fund financial statements. Capital assets reported include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery, and equipment. Capital assets reported in the financial reports will include individual capital assets with a historical cost equal to or greater than **(\$ 2000.00)**. 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 to 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 **(\$ 125,000.00)** with a 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 by applying a straight-line method of depreciation. If there are no legal, contractual, regulatory, technological or other factors that limit the useful life of the asset, then the intangible asset needs to be considered to have an indefinite useful life and no amortization should be recorded.

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

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

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

NOTE: This is a mandatory policy. It is suggested the board consider a capitalization threshold consistent with the GASB 34 Committee Recommendations which recommended "districts and AEAs implement capitalization levels that would capture at least 80% of the value of assets. However, the threshold should not be greater than \$5,000." In addition, Boards may wish to establish guidelines at lower thresholds for keeping track of capital assets for internal control and insurance purposes.

In determining the capital asset capitalization threshold, the size of the school district, the property insurance deductible and the time and effort necessary to account for and track capital assets with a lesser value should be considered. It is strongly recommended the board consult with the school auditor prior to setting the capitalization threshold.

An intangible asset should be recognized in the statement of net assets only if it is identifiable which means the asset is either separable or, arose from contractual or other legal rights, regardless of whether those rights are

transferable or separable. The intangible asset must also possess all of the following characteristics/criteria:

- lack of physical substance;*
- be of a nonfinancial nature (not in monetary form like cash or investment securities); and,*
- the initial useful life extending beyond a single reporting period.*

Examples of intangible assets include easements, land use rights, patents, trademarks and copyrights. In addition, intangible assets include computer software purchased, licensed or internally generated, including websites, as well as outlays associated with an internally generated modification of computer software. Intangible assets can be purchased or licensed, acquired through nonexchange transactions or internally generated. Intangible assets exclude assets acquired or created primarily for purposes of directly obtaining income, assets from capital lease transactions reported by lessees, and goodwill created through the combination of a government and another entity.

A school district could, and many do, use bar code identification tags to control capital assets, such as VCRs, technology equipment, etc., even though these capital assets have a cost below the capitalization threshold. In tracking these capital assets only the information necessary to control the location and use of them needs to be maintained. Some school districts video-tape each classroom/office annually to save time and effort tracking capital assets below the capitalization threshold. The video tape is also helpful for insurance claims. Whether a school district chooses to track capital assets with a cost below the capitalization threshold or not, capital assets with a cost below the capitalization threshold should not be included in the capital assets listing for reporting purposes.

This policy provides for valuing capital assets at historical cost as required by GAAP. This policy bases the capitalization threshold on the historical/acquisition cost of the individual asset. The school district can choose to use the historical cost of all the items included in a purchase order as the basis for determining whether to capitalize the capital asset. The cost of improvements may be added to the historical cost of a capital asset. Deciding whether to add the costs of an improvement to a capital asset's historical cost is a judgment call which should be made after consulting with the school auditor.

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

Adopted: May 23, 2022 (1st Reading)

INTANGIBLE ASSETS

GASB Statement 51, *Accounting and Financial Reporting for Intangible Assets*, is effective **beginning July 1, 2009** (FY 2010).

For districts reporting on the accrual basis of accounting, the cumulative effect, if any, of applying this Statement will require a restatement of beginning net assets, fund balances, or fund net assets (as appropriate). **This means that certain intangible assets (and related amortization) in existence from July 1, 1980 to June 30, 2009 may need to be reported as the beginning (July 1) balance for intangible assets for FY 2010.** See section entitled “Retroactive Reporting” for further details. This sample policy was adapted for LEAs and AEAs by the State Auditor’s Office using the County Finance Committee’s Sample County Intangible Assets Policy.

Identifiable

An intangible asset should be recognized in the statement of net assets only if it is **identifiable** which means the asset is either:

- a) separable (i.e. it can be separated/divided from the government and sold, transferred, licensed, rented or exchanged) or
- b) arose from contractual or other legal rights, regardless of whether those rights are transferable or separable.

Criteria

GASB Statement 51 defines intangible assets as assets that are **identifiable** and possess all of the following characteristics:

- lack of physical substance,
- nonfinancial nature (not in monetary form like cash or investment securities) and
- initial useful life extending beyond a single reporting period.

Examples of intangible assets include easements, land use rights (i.e. water rights, timber rights and mineral rights), patents, trademarks and copyrights. **In addition, intangible assets include computer software that is purchased, licensed or internally generated (including websites) as well as outlays associated with an internally generated modification of computer software.**

Intangible assets can be purchased or licensed, acquired through nonexchange transactions or internally generated.

All intangible assets subject to the provisions of GASB Statement 51 should be classified as capital assets. Accordingly, existing authoritative guidance related to the accounting and financial reporting for capital assets (i.e. recognition, measurement, presentation, disclosure, etc.) should be applied to intangible assets as applicable.

Exclusions

GASB Statement 51 applies to all intangible assets except: (a) assets acquired or created primarily for purposes of directly obtaining income or profit (these intangible assets should be considered investments), (b) assets from capital lease transactions reported by lessees, except licensing agreements to lease commercially available computer software, and (c) goodwill created through the combination of a government and another entity.

Threshold for Capitalization

The establishment of an intangible asset capitalization threshold policy has been recommended by the County Finance Committee and adapted for LEAs and AEAs. The policy should be approved by the Board of Education. The threshold is to be consistently applied by all departments and offices of the District for financial reporting purposes. All intangible assets **at or above a specified dollar amount** must be reported for the audit and Certified Annual Report (CAR), all other intangible assets are excluded. The District capitalization threshold has been established at \$125,000.

Measurement/Recognition

Effective July 1, 2009, intangible assets exceeding the District's threshold should be recorded at actual historical cost. For business-type activities and enterprise funds capitalized interest and ancillary charges, if any, should be included in the historical cost.

Only direct costs will be capitalized (indirect costs will not be included).

Intangible assets received in a nonexchange transaction (i.e. donated) are to be recorded at their estimated fair value at the time of acquisition.

- The fair value of an asset is the amount at which the asset could be exchanged in a current transaction between willing parties, other than in forced or liquidation sale. Therefore, it would be inappropriate to arbitrarily assign a nominal value to a donated intangible asset without applying a rational technique to estimate its fair value.

The threshold for intangible assets applies to individual assets and it is not acceptable to account for items in aggregate to meet the threshold limitations.

For **internally generated intangible assets** (see next page), outlays incurred by the government's personnel, or by a third-party contractor on behalf of the government, for development of internally generated intangible assets should be capitalized.

For **internally generated computer software**, outlays incurred during the application development stage (see next page) will be capitalized if they exceed the threshold. These outlays include the initial purchase of the computer software/license and modifications made to the software before it is placed into operation. The initial purchase of the software/license and modifications made should be analyzed separately for capitalization purposes (do not aggregate).

- Costs incurred prior to July 1, 2009, for internally generated computer software projects in the application development stage will not be capitalized. However, costs incurred July 1, 2009 and beyond, for these projects will be capitalized if exceeding the District's threshold.

Computer software licenses purchased/renewed will not be aggregated. Each individual license purchased/renewed will be measured against the District's threshold and the useful life must extend beyond a single reporting period in order for the license to be capitalized.

Internally Generated Intangible Assets

Internally generated intangible assets are created or produced by the government or an entity contracted by the government, or they are acquired from a third party but require more than minimal incremental effort on the part of the government to begin to achieve their expected level of service capacity.

Outlays related to the development of an internally generated intangible asset that is **identifiable** should be capitalized only upon the occurrence of all three of the following:

Specified-Conditions Criteria

- a) Determination of the specific objective of the project and the nature of the service capacity that is expected to be provided by the intangible asset upon completion of the project.
- b) Demonstration of the technical or technological feasibility for completing the project so that the intangible asset will provide its expected service capacity.
- c) Demonstration of the current intention, ability, and presence of effort to complete or, in the case of a multiyear project, continue development of the intangible asset.

Only outlays incurred subsequent to meeting the above criteria should be capitalized; outlays incurred prior to this point should be expensed.

Internally Generated Computer Software

Computer software is considered internally generated if it is developed in-house by the government's personnel or by a third-party contractor on behalf of the government.

Commercially available software that is purchased or licensed by the government and modified using *more than minimal incremental effort* before being put into operation should be considered internally generated.

The development and installation of internally generated computer software can be grouped into three stages:

- 1) **Preliminary Project Stage:** involves conceptual formulation and evaluation of alternatives, determination of the existence of needed technology and final selection of alternatives for development of the software. *Expense* all outlays in this stage.
- 2) **Application Development Stage:** includes the design of the chosen path (i.e. software configuration, software interfaces), coding, installation to hardware, and testing. Data conversion activities could be included in this phase if those activities are deemed necessary to make the software operational. *Capitalize* all outlays incurred during this stage once the *Specified-Conditions Criteria* are met. (Note: the *Specified-Conditions Criteria* are considered met when the Preliminary Project Stage is complete and management authorizes/commits to funding the project.) Capitalization should cease when the computer software is substantially complete and operational.
- 3) **Post-Implementation/Operation Stage:** includes application training and software **maintenance**. Data conversion activities would be included in this stage if not deemed necessary to make the software operational. *Expense* all outlays in this stage.

Outlays associated with an internally generated modification of computer software that is already in operation should be capitalized if the modification results in any of the following:

- a) increase in functionality of the software (able to perform tasks that it was previously incapable of performing),
- b) increase in efficiency of the software (increase in level of service provided without the ability to perform additional tasks) or
- c) extension of the estimated useful life.

If the modification does not result in any of the three outcomes, the modification should be considered maintenance and expensed accordingly.

Amortization (Use Straight-Line Method)

The useful life of an intangible asset that arises from contractual or other legal rights should not exceed the period to which the service capacity of the asset is limited by those contractual or legal provisions. Contract renewal periods may be considered in determining the useful life of the intangible asset if there is evidence the government will seek and be able to achieve renewal and the anticipated outlay for renewal is nominal in relation to the level of service capacity obtained.

If there are no legal, contractual, regulatory, technological or other factors that limit the useful life of an intangible asset, then the intangible asset should be considered to have an indefinite useful life and no amortization should be recorded.

A useful life that must be estimated does not mean indefinite useful life.

Impairment

If changes in factors and conditions result in the useful life of an intangible asset no longer being indefinite, the asset should be tested for impairment because a change in the expected duration of use of the asset has occurred. The carrying value of the intangible asset, if any, following the recognition of any impairment loss should be amortized in subsequent reporting periods over the remaining estimated useful life of the asset.

A common indicator of impairment for internally generated intangible assets is development stoppage, such as stoppage of development of computer software due to changes in the priorities of management.

Retroactive Reporting

The District will not retroactively report the following intangible assets:

- 1) Those considered to have indefinite useful lives as of June 30, 2009.
- 2) Those that would be considered internally generated as of June 30, 2009.
- 3) Costs incurred prior to July 1, 2009, for **internally generated computer software projects** in the application development stage will not be capitalized. However, costs incurred July 1, 2009 and beyond, for these projects will be capitalized if exceeding the District's threshold.

Intangible assets (and related amortization) requiring retroactive reporting (for the period July 1, 1980 through June 30, 2009) will be reported at actual historical cost. **This includes purchased software that is still in use, even if fully amortized as of June 30, 2009.**

NOTE: If actual historical cost cannot be determined for these intangible assets due to lack of sufficient records, estimated historical cost will be used.

Miscellaneous

This policy must be applied to all intangible assets. If an intangible asset that meets the threshold criteria is fully amortized, the asset must be reported at the historical cost and the applicable accumulated amortization must also be reported. It is not appropriate to “net” the intangible asset and amortization to avoid reporting.

When intangible 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.

Formerly policy # 805.6 Intangible Assets

Date of Adoption: July 12, 2010

Revised: December 9, 2013

Reviewed: June 25, 2018

BUILDINGS & SITES ADAPTATION FOR PERSONS WITH DISABILITIES

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

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

Legal Reference: 29 U.S.C. §§ 621-634 (2010).
 42 U.S.C. §§ 12101 *et seq.* (2010).
 Iowa Code chs. 104A; 216 (2011).

Cross Reference: 102 Equal Educational Opportunity
 603.3 Special Education

Approved: December 9, 2013

Reviewed: June 25, 2018

VANDALISM

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

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

Legal Reference: Iowa Code § 279.8 (2011).

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

Approved: December 9, 2013

Reviewed: June 25, 2018

ENERGY CONSERVATION

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

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

Formerly policy #902.10, Energy Management Conservation

Legal Reference: Iowa Code §§ 279.44; 473.19-.20 (2011).

Cross Reference: 700 Purpose of Noninstructional and Business Services

Approved: December 12, 2005

Reviewed: March 23, 2009, June 25, 2018

Revised: December 9, 2013

DISPOSITION OF OBSOLETE EQUIPMENT

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

Obsolete equipment having a value of less than \$5,000 will be sold or disposed of in a manner determined by the board, (e.g. auction or online service). However, the sale of equipment, furnishings or supplies disposed of in this manner will be published in a newspaper of general circulation. The publication of the sale will be published with at least one insertion each week for two consecutive weeks. Any disposition other than a sale will be published once in same newspaper.

A public hearing will be held regarding the disposal of the equipment with a value of \$5,000 or more prior to the board's final decision. The board will adopt a resolution announcing the proposed sale and will publish notice of the time and place of the public hearing and the description of the property will be in the resolution. Notice of the public hearing will be published at least once, but not less than 10 days and not more than 20 days, prior to the hearing date. Upon completion of the public hearing, the board may dispose of the equipment.

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

Legal Reference: Iowa Code §§ 297.22-.25

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

Approved: June 14, 1993

Reviewed: September 22, 1997, December 9, 2013, June 25, 2018

Revised: February 8, 1999, March 23 2009, September 8, 2014, June 14, 2021

CHARLES CITY COMMUNITY SCHOOL DISTRICT

Code No. 803.1.1

DISPOSITION OF OBSOLETE MEDIA MATERIALS

The Board of Directors of the Charles City Community School District hereby declares it to be the policy of the district to provide for the regular weeding or discard of library and text materials.

School librarians may remove from the school media centers materials, equipment, and furniture no longer of value to the library/media program, and teachers(s) may remove text materials, equipment and furniture no longer of value to the instructional program following general selection and weeding guidelines with approval of the superintendent. Library materials will be reviewed by the librarian and principal, and text materials will be reviewed by the department head and/or curriculum coordinator, and principal to determine their possible intrinsic worth to other groups or individuals in the following priority order:

- A. To another unit of the school or school district;
- B. To other libraries;
- C. To the general public.

If items are determined to be of no value, items may be discarded in keeping with general procedures for discard (e.g. removal to landfill). The superintendent will be informed and approve any disposition of media material.

Formerly policy #902.5.1, Disposition of Obsolete Media Materials

Legal Ref.: Code of Iowa

Date of Adoption: May 29, 1991

Reviewed: May 24, 1993, February 8, 1999, March 23, 2009, June 25, 2018

Revised: June 14, 1993, December 9, 2013

LEASE, SALE OR DISPOSAL OF SCHOOL DISTRICT BUILDINGS & SITES

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

Prior to the board's final decision regarding real property, a public hearing will be held. The board will adopt a resolution announcing the proposed sale which will contain notice of the time and place of the public hearing and the description of the property or locally known address. Notice of the time and place of the public hearing will be published at least once, but not less than 10 days and not more than 20 days, prior to the hearing date. Upon completion of the public hearing, the board may dispose of the property.

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

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

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

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

Formerly policies #903.1 & 903.2, Lease, Sale, or Disposal of School Property or Buildings and Sale or Lease of Student-Constructed Buildings/Property

Legal Reference: Iowa Code §§ 297.15-.25 (2011).

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

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Revised: October 13, 1997, December 9, 2013

FACILITIES INSPECTIONS

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

Legal Reference: Iowa Code § 279.8 (2011).

Cross Reference: 802 Maintenance, Operation and Management

Approved: December 9, 2013

Reviewed: June 25, 2018

DISTRICT EMERGENCY OPERATIONS PLANS

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

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

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

Legal Reference: Iowa Code 280.30

Cross Reference: 800 Objectives of Building and Sites

Approved: June 24, 2019

ASBESTOS CONTAINING MATERIAL

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

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

Formerly policy 811 Asbestos Management Plan Policies

Legal Reference: 20 U.S.C. §§ 3601 *et seq.* (2010).
40 C.F.R. Pt. 763.84 (2010).
Iowa Code §§ 279.52-.54 (2011).

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

Approved: April 12, 1993
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Revised: December 9, 2013

STOCK EPINEPHRINE AUTO-INJECTOR SUPPLY

The Charles City Community School District seeks to provide a safe environment for students, staff, and visitors who are at risk of severe allergic reactions. Therefore, it is the policy of the district to annually obtain a prescription for epinephrine auto-injectors from a licensed health care professional, in the name of the school district, for administration by a school nurse or personnel trained and authorized to a student or individual who may be experiencing an anaphylactic reaction.

Procurement and maintenance of supply: The district shall stock a minimum of one pediatric dose and one adult dose epinephrine auto-injector for each school building. The supply of such auto-injectors shall be maintained in a secure, dark, temperature-controlled location in each school building.

The nurse shall routinely check stock epinephrine auto-injectors and document in a log monthly:

- The expiration date;
- Any visualized particles; or
- Color change.

The employee shall be responsible for ensuring the district replaces, as soon as reasonably possible, any logged epinephrine auto-injector that is used, close to expiration, or discolored or has particles visible in the liquid.

Training: A school nurse or personnel trained and authorized may provide or administer an epinephrine auto-injector from a school supply to a student or individual if the authorized personnel or school nurse reasonably and in good faith believes the student or individual is having an anaphylactic reaction. Training to obtain a signed certificate to become personnel authorized to administer an epinephrine auto-injector shall consist of the requirements established by law.

Authorized personnel will be required to provide a procedural skills demonstration to the school nurse demonstrating competency in the administration of stock epinephrine auto-injectors to retain authorization to administer stock epinephrine auto-injectors if the following occur:

- Failure to administer an epinephrine auto-injector to a student or individual by proper route, failure to administer the correct dosage, or failure to administer an epinephrine auto-injector according to generally accepted standards of practice (“medication error”); or
- Accidental injection of an epinephrine auto-injector into a digit of the authorized personnel administering the medication (“medication incident”).

Reporting: The district will contact emergency medical services (911) immediately after a stock epinephrine auto-injector is administered to a student or individual. The school nurse or authorized personnel will remain with the student or individual until emergency medical services arrive.

Within 48 hours, the district will report to the Iowa Department of Education:

- Each medication incident with the administration of stock epinephrine;
- Each medication error with the administration of stock epinephrine; or
- The administration of a stock epinephrine auto-injector.

STOCK EPINEPHRINE AUTO-INJECTOR SUPPLY

As provided by law, the district, board, authorized personnel or school nurse, and the prescriber shall not be liable for any injury arising from the provision, administration, failure to administer, or assistance in the administration of an epinephrine auto-injector provided they acted reasonably and in good faith.

The superintendent may develop an administrative process to implement this policy.

NOTE: For additional information and resources regarding epinephrine auto-injectors, please visit the “School Nurse Administrative Resources” section of the Iowa Department of Education’s website, located at <https://www.educateiowa.gov/administrative-resources-school-nurses>.

Legal Reference: Iowa Code §§ 135.185; 279.8.
281 I.A.C. 14.3.

Cross Reference: 507.2 Administration of Medication
507.10 Life-Threatening Allergy Policy

Adopted: June 25, 2018

STOCK Prescription Medication Supply**Deleted:** EPINEPHRINE AUTO-INJECTOR SUPPLY

The Charles City Community School District seeks to provide a safe environment for students, staff, and visitors who are at risk of potentially life-threatening incidents including severe allergic reactions, respiratory distress and opioid overdose. Therefore, it is the policy of the district to annually obtain a prescription for epinephrine auto-injectors, bronchodilator canisters and spacers and opioid antagonists from a licensed health care professional, in the name of the school district, for administration by a school nurse or personnel trained and authorized to administer to a student or individual who may be experiencing an anaphylactic reaction, respiratory distress or acute opioid overdose.

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Procurement and maintenance of supply: The district shall stock a minimum of the following for each attendance center.

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- One pediatric dose and one adult dose epinephrine auto-injector;
- One pediatric dose and one adult dose bronchodilator canister or spacer;
- One dose of opioid antagonist

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The nurse shall routinely check stock of medication and document in a log monthly:

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- The expiration date;
- Any visualized particles; or
- Color change.

The employee shall be responsible for ensuring the district replaces, as soon as reasonably possible, any logged epinephrine auto-injector that is used, close to expiration, or discolored or has particles visible in the liquid.

Training: A school nurse or personnel trained and authorized may provide or administer any of the medication listed in this policy from a school supply to a student or individual if the authorized personnel or school nurse reasonably and in good faith believes the student or individual is having an anaphylactic reaction, respiratory distress and opioid overdose. Training to obtain a signed certificate to become personnel authorized to administer an epinephrine auto-injector, bronchodilator canisters and spacers and opioid antagonist shall consist of the requirements established by law.

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Authorized personnel will be required to provide a procedural skills demonstration to the school nurse demonstrating competency in the administration of stock epinephrine auto-injectors, bronchodilator canisters or spacers and opioid antagonists to retain authorization to administer these medications if the following occur:

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- Failure to administer an epinephrine auto-injector, bronchodilator canister or spacer or opioid antagonist to a student or individual by proper route, failure to administer the correct dosage, or failure to administer an epinephrine auto-injector, bronchodilator canister or spacer and opioid antagonist according to generally accepted standards of practice ("medication error"); or
- Accidental injection of an epinephrine auto-injector into a digit of the authorized personnel administering the medication ("medication incident").

Reporting: The district will contact emergency medical services (911) immediately after a stock epinephrine auto-injector, bronchodilator canister or spacer or opioid antagonist is administered to a student or individual. The school nurse or authorized personnel will remain with the student or individual until emergency medical services arrive.

Within 48 hours, the district will report to the Iowa Department of Education:

- Each medication incident with the administration of stock epinephrine, bronchodilator canister or spacer, or opioid antagonist;
- Each medication error with the administration of stock epinephrine, bronchodilator canister or spacer, or opioid antagonist; or
- The administration of a stock epinephrine auto-injector, bronchodilator canister or spacer, or opioid antagonist.

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Code No. 804.5

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As provided by law, the district, board, authorized personnel or school nurse, and the prescriber shall not be liable for any injury arising from the provision, administration, failure to administer, or assistance in the administration of an epinephrine auto-injector, bronchodilator canister or spacer, or opioid antagonist provided they acted reasonably and in good faith.

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The superintendent may develop an administrative process to implement this policy.

NOTE: Districts are not required by law to stock and maintain a supply of epinephrine auto-injectors, bronchodilator canister or spacer, or opioid antagonist. However, if a district decides to stock and maintain a supply of these medications, the board is required to establish a policy.

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NOTE: For additional information and resources regarding epinephrine auto-injectors, please visit the "School Nurse Administrative Resources" section of the Iowa Department of Education's website, located at <https://www.educateiowa.gov/administrative-resources-school-nurses>.

Legal Reference: Iowa Code §§ 135.185; 279.8.
281 I.A.C. 14.3.

Cross Reference: 507.2 Administration of Medication

507.10 Life-Threatening Allergy Policy

Adopted: June 25, 2018

[Revised: September 14, 2022](#)

[Reviewed: October 10, 2022](#)

Radon Mitigation

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

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

NOTE: School boards are required to approve a plan to assess radon levels in attendance centers in accordance with the requirements listed in the accompanying regulation.

Legal Reference: Iowa Code §§ 280.32

Adopted: October 10, 2022

Reviewed:

Revised:

Radon Mitigation Regulation 804.07R1

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

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

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

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

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

All new school construction will include radon resistant construction techniques.

Adopted: October 10, 2022

Radon Mitigation Regulation 804.07R1

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Adopted: October 10, 2022
