

**HARLAN COMMUNITY SCHOOL DISTRICT**  
**BOARD OF DIRECTORS – REGULAR MEETING**  
**MEDIA CENTER - HARLAN COMMUNITY HIGH SCHOOL**

**November 9, 2020**

**5:30 p.m.**

**AGENDA**

**A. Call meeting to order and determination of a quorum**

**B. Public Forum**

*In accordance with Policy 213 - Public Participation in Board Meetings the board recognizes the importance of citizen participation in school district matters. In order to assure citizens are heard and board meetings are conducted efficiently and in an organized manner, the board has set aside this specific time for public comment.*

*Citizens wishing to address the board during public comment must notify the board secretary **no later than 2 hours** prior to the board meeting. The board president will recognize these individuals to make their comments at the appropriate time during public comment. Citizens wishing to present petitions to the board may also do so at this time. The board however, will only receive the petitions and not act upon them or their contents.*

*Normally, speakers will be limited to five minutes per individual or such time limit to not exceed 45 minutes total public participation time. However, the board president may modify this time limit, if deemed appropriate or necessary. Public comment is a time set aside for community input, but the board will not discuss or take any action on any matter during public comment. Only individuals recognized by the board president will be allowed to speak. Comments by others are out of order. If disruptive, the individual causing disruption may be asked to leave the board meeting.*

**C. Approve the Agenda**

**D. Presentations**

**E. Discussion Items**

**1. Administrator Reports**

1. Scott Frohlich – HS Principal
2. Bill Mueller – MS Principal

**2. Winter Spectator Guidance**

**F. Action Items:**

**1. Annual Meeting Actions**

1. Treasurer's Report
2. Election of Officers
3. Committee Assignments
4. Meeting dates, time, location

5. Identification of Newspaper of Record
  6. Identification of Attorney of Record
  7. Appointment of Treasurer
2. Employment of Personnel
    1. Sarah Ritchie – Elementary Special Education Associate
    2. Dave Riley – Elementary Special Education Associate
    3. Michael Heithoff – Elementary Special Education Associate
  3. Approval of Early Retirement Program
  4. Approval of Amended Teacher Handbook
  5. Approval of Continuation of Virtual Learning for Documented Health Issues Only

#### G. Policy Review

1. Policy Approval – Second/Final Reading
  1. Policy 800 – Objectives of Buildings and Sites
  2. Policy 801.1 – Building and Sites Long Range Planning
  3. Policy 801.2 – Building and Sites Surveys
  4. Policy 801.3 – Educational Specifics for Buildings and Sites
  5. Policy 801.4 – Site Acquisition
  6. Policy 802.1 – Maintenance Schedule
  7. Policy 802.3 – Emergency Repairs
  8. Policy 802.4 – Capital Assets
  9. Policy 802.4R1 – Capital Assets Regulation
  10. Policy 802.4R2 – Capital Assets Management System
  - Definitions
  11. Policy 802.5 – Buildings & Sites Adaptations for Persons with Disabilities
  12. Policy 802.6 – Vandalism
  13. Policy 803.1 – Dispositions of Obsolete Equipment
  14. Policy 803.2 – Lease, Sale, or Disposal of School District Buildings and Sites
  15. Policy 804.1 – Facilities Inspections
  16. Policy 804.2 – District Emergency Operations Plan
  17. Policy 804.4 – Asbestos Containing Material
  18. Policy 900 – Principles and Objectives for Community Relations
  19. Policy 901 – Public Examination of School District Records
  20. Policy 902.1 – News Media Relations
  21. Policy 902.2 – News Conferences and Interviews
  22. Policy 902.3 – News Releases
  23. Policy 902.4 – Live Broadcast or Recording
  24. Policy 903.1 – School – Community Groups

25. Policy 903.3 – Visitors to School District Buildings and Sites
26. Policy 904.2 – Advertising and Promotion
27. Policy 905.1 – Community Use of School District Buildings and Sites and Equipment
28. Policy 905.1E2 – Use of School Facilities – Indemnity and Liability Insurance Agreement
29. Policy 905.1R1 – Use of School District Facilities Regulation
30. Policy 905.1R2 – Fees for Use of School District Facilities
31. Policy 905.2 – Nicotine/Tobacco-Free Environment

#### H. Upcoming Events and Community Updates

#### I. Adjournment

## **High School Board Report**

The Marching Band went to the Klitguard's to include Jack in marching band practice. Fantastic job by Mr. Kearney and the Marching Band!

High School Fastbridge Reading Proficient data - (9th) 85%, (10th) 82%, (11th) 87%, and (12th) 71% - Students not proficient~The Language Arts teachers are in the process of doing a crosswalk with their current grades.

Parent-Teacher Conferences were by Zoom or by Phone - ~Thanks to parents for signing up.

Teachers are doing an excellent job teaching through this pandemic. We have had to adjust teaching assignments to cover open classes. Thanks for all their efforts!

The associate's time and efforts are much appreciated this fall. We have leaned on our associates to help in other places other than what you were hired to do, such as; greeting students at the doors, offering students masks that forgot theirs, wiping tables at lunch, and make sure all students use hand sanitizer. Thank you so much!!!

The Kindness Committee's purpose is to help build staff morale. We are celebrating (birthday, weddings, births to celebrate) Staff Ghost Hunt, Student Cheeseball guesses, all students and staff received a bottle of water at lunch.

High School Activities we have found ways to keep them safe for all attending.

- Vocal Concert (4 tickets, family pods)
- NHS inductions (Assigned seating for families)
- FAFSA parent meeting (Individual meeting times)
- Veteran day music with KNOD (Recorded our band music to share with KNOD for the Nov 11th Veteran's day music)
- Winter Review (6-8 Vocal, 9-12 Vocal, 6-8 Instrumental, and 9-12 instrumental (will be recorded for one show), the recorded showing will be in December 2020.

Football season is in post-play - the team is 9-0 playing Lewis Central winner will play in the uni dome Thursday, 12th.

Cross Country - Girls placed 7th as a team in the state, and Treye finished 11th as an individual. Congratulations, Coach Renkly, and Coach Klaassen.

Winter sports, here we come!



**Middle School Board Report**  
**Monday, November 9, 2020**  
**Bill Mueller**

- **Fall Assessments:** Departments have administered proficiency tests for our Fall baseline. We will be examining the results at our next PD day (Nov. 25). Assessments were given in the areas of:
  - Grammar
  - 6 Traits of Writing
  - Reading Comprehension
  - Math Concepts
- **School wide Initiatives:**
  - All Middle School students took a "School Climate" survey. The Lead Team and I developed a 20 question survey (many came from the Conditions for Learning Survey and the Iowa Youth Survey). Questions fell into 3 main categories:
    - How safe they feel physically and emotionally in our building.
    - How they feel about the peer-peer relationships in our building.
    - How they feel about the student-adult relationships in our building.
- **Celebratory Information:**
  - We recognized 21 students as "Students of the Quarter" recently. Each quarter of the school year teachers select a student as a "Student of the Quarter." Students are selected based on the quality of their work, attitude in class, and how they treat others in their classes.
  - Staff and students are adhering to all of our COVID guidelines and protocols superbly! I can't say enough about the cooperation and understanding of the things we are putting in place.
  - I want to sincerely thank our staff for all the work they are putting in this year. Besides meeting all the needs of our face-face students, our staff is doing a great job of making sure the needs of our remote students are being met as well as staying in contact with the students that get quarantined.

Harlan Community School District  
June 2020 Treasurer Report By Fund

	General Fund	Student Activity Fund	Management Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Debt Service Fund	Enterprise Funds	Trust Funds
Beginning Balance - June 1, 2020	\$ 4,368,372.41	\$ 230,511.03	\$ 542,541.73	\$ 1,091,239.55	\$ 636,952.09	\$ 9,824.63	\$ 178,924.23	\$ 150,003.31
Revenues and other Financing Sources	1,643,615.48	21,838.11	7,208.90	248,025.19	15,922.93	0.35	173,328.67	122.61
Total Sources Available	\$ 6,011,987.89	\$ 252,349.14	\$ 549,750.63	\$ 1,339,264.74	\$ 652,875.02	\$ 9,824.98	\$ 352,252.90	\$ 150,125.92
Expenditures and Other Financing Uses	3,995,917.54	15,584.68	86,477.31	89,215.18	115,071.61	300.00	192,327.81	0.00
Ending Balance - June 30, 2020	\$ 2,016,070.35	\$ 236,764.46	\$ 463,273.32	\$ 1,250,049.56	\$ 537,803.41	\$ 9,524.98	\$ 159,925.09	\$ 150,125.92
Comments	Expenditures included accrual of July and August salaries. Revenues at 100.65% of budget for year and expenditures at 97.43% of budget for year.	Summer sports helped increase fund balance.	Early retirement incentives paid out in June.	Revenues are higher as accrual of final month's SAVE receipts is shown. Expenditures include end of year tech purchases.	Normal revenues for month of June. Expenditures include summer projects cost.	Expenditures are bond fee costs.	Revenues and expenditures are from emergency summer food program. Expenditures included annual indirect costs.	Very little activity this month.

Harlan Community School District  
June 2020 Treasurer Report By Depository

	General Fund	Student Activity Fund	Management Levy Fund	SAVE Statewide Sales and Services Tax Fund	PPEL Fund	Debt Service Fund	Enterprise Funds	Trust Funds
Midstates Bank, N.A.	\$ 3,488,977.92	\$ 241,767.30	\$ 450,973.44	\$ 1,125,244.45	\$ 533,906.13	\$ 9,524.98	\$ 347,593.32	\$ 150,125.92
Iowa Schools Joint Investment Trust	\$ 104.60	\$ -	\$ -	\$ 867.77	\$ -	\$ -	\$ -	\$ -
Town and Country Credit Union	\$ 102.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 3,489,184.84	\$ 241,767.30	\$ 450,973.44	\$ 1,126,112.22	\$ 533,906.13	\$ 9,524.98	\$ 347,593.32	\$ 150,125.92

# MIDSTATES

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B A N K

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September 5, 2020

Harlan Community School District  
2102 Durant St  
Harlan, IA 51537

Dear Brian,

Please accept this letter as verification for the following deposit accounts for the Harlan Community School District.

<u>Account Number</u>	<u>Balance (as of 6/30/2020)</u>
201314566	\$2,804,088.25
201367851	\$7,025.24
201394442	\$200.00
203501812	\$3,635,925.09
206285022	\$1,516.36

Thanks,



Trent Svendsen  
VP- Branch Manager

206 No. Elm St. ♦ P.O. Box 68 ♦ Avoca, IA 51521  
1851 Madison Ave., Suite 732 ♦ Council Bluffs, IA 51503-3602  
35 Main Place, Suite 50 ♦ Council Bluffs, IA 51503  
812 Durant St. ♦ P.O. Box 720 ♦ Harlan, IA 51537  
321 East Erie St. ♦ P.O. Box 290 ♦ Missouri Valley, IA 51555  
103 Maple ♦ P.O. Box 188 ♦ Mondamin, IA 51557  
www.midstatesbank.com ♦ Member FDIC ♦ Equal Housing Lender

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# HARLAN COMMUNITY SCHOOL DISTRICT

## Classified Staff Contract

THIS CONTRACT is entered into by and between **RITCHIE, SARAH**, hereinafter called the Employee, and the Board of Directors, hereinafter called the Board, of the Harlan Community School District, with Administrative Offices in Harlan, Shelby County, Iowa.

The Employee agrees to serve as **Associate** in the School District for the 2020-2021 school year, with service commencing and ending on the dates designated by the Board or its duly authorized representative. Daily usage of the computerized time clock system is required. Work days, hours and duties will be designated and assigned by the supervisor. Work time will be approved by the supervisor.

In consideration for the services under this contract, the District agrees to pay the amount of **\$12.74** per hour, payable on the 20<sup>th</sup> day of each month for a period of ten consecutive months, the first payment to be made on November 20<sup>th</sup>. The estimated annual pay is **\$12,899.25**. The monthly payment amount will be adjusted for additional time worked and reduced for hours not worked due to unexcused absence or other unpaid leave. If service under this contract is less than the number of hours assigned, final settlement under this contract shall be made so that the total amount paid by the District for work performed under this contract shall be an amount equal to the product of the number of hours' service multiplied by the amount considered as pay for one hour of service.

Other than hourly compensation, the Employee shall not receive employment benefits except as provided in Board Policy or as additionally outlined below:

- 1) Employee shall work **7.5** hours per day.
- 2) Employee shall work 131 student attendance days, one (1) professional development days, and be paid for three holidays (Thanksgiving, Christmas, New Year's Day.)
- 3) If applicable, \$.50 per hour additional pay for acquiring the Paraeducator Certificate or Associate's Degree or higher is included in the annual pay identified above.
- 4) This contract is subject to immediate amendment or adjustment based upon the needs of the District.

Where applicable, or where required by the District, evidence shall be provided to the District that a certificate as required by law has been registered as required by law before accepting payment of any part of the consideration under this contract. Such other records or qualifications as may be required shall be likewise submitted.

The Employee agrees to conform to all rules and policies as established by the Board or its authorized representatives. The Employee shall be subject to background checks as required by law and District policy.

This contract may be terminated by either party for any reason and without cause, by giving thirty (30) days written notice; provided, however, this provision shall not in any way affect the right of the District, if it so elects, to terminate this contract immediately for cause.

THIS CONTRACT shall be without force and effect unless it is in the hands of the Board, bearing the signature of the Employee, on or before the 15<sup>th</sup> day of November, 2020.

Dated \_\_\_\_\_, 2020

\_\_\_\_\_  
Employee

Dated: November 9, 2020

\_\_\_\_\_  
President, Board of Directors  
Harlan Community School District

## **Letter of Assignment**

To: Dave Riley  
From: Lynn Johnson, Superintendent  
Re: 2020-2021 Work Assignment and Wage Rate  
Date: 11/9/2021

Your work assignment for the next school year will be Special Education Associate at the Intermediate School. Your hourly wage will be \$12.74. Your work hours and specific responsibilities will be determined by your supervisor.

Employees in this assignment are employed at-will. The wages and benefits, as well as other terms and conditions of your employment are described in any applicable employee handbook and the policies and procedures of the District.

If you have any questions, or if you do not wish to accept this assignment, please call Kelli Klaassen, Board Secretary, at 712-755-2152.

Thank you for your service to the Harlan Community School District.

## **Letter of Assignment**

To: Michael Heithoff  
From: Lynn Johnson, Superintendent  
Re: 2020-2021 Work Assignment and Wage Rate  
Date: 11/9/2021

Your work assignment for the next school year will be Special Education Associate at the Intermediate School. Your hourly wage will be \$12.74. Your work hours and specific responsibilities will be determined by your supervisor.

Employees in this assignment are employed at-will. The wages and benefits, as well as other terms and conditions of your employment are described in any applicable employee handbook and the policies and procedures of the District.

If you have any questions, or if you do not wish to accept this assignment, please call Kelli Klaassen, Board Secretary, at 712-755-2152.

Thank you for your service to the Harlan Community School District.

## **HARLAN COMMUNITY SCHOOL DISTRICT VOLUNTARY EARLY RETIREMENT INCENTIVE PLAN**

The Harlan Community School District Voluntary Early Retirement Incentive Plan as described in this document has been approved by the District's Board of Directors.

### **1. PURPOSE**

Through this plan, it is the expressed intent of the Board to reduce the potential for involuntary staff reduction by providing an economic incentive to employees to voluntarily elect an early retirement and a cost savings to the district through a reduction in staff and/or replacement savings. In its discretion, the Board may provide an early retirement incentive plan sometime in the future to employees who are not eligible to apply for benefits under this plan.

Nothing contained in this statement of purpose imposes an obligation on any future Board to provide an early retirement plan of any kind.

### **2. STATEMENT OF NON-DISCRIMINATION**

The School District will not discriminate against any employee on the basis of age, gender, gender identity, sexual orientation, race, color, creed, religion, national origin, or disability through the application or administration of this plan.

### **3. ELIGIBILITY**

A regular, full-time certified employee is eligible for early retirement if the employee:

- a. has reached the age of 55 at the actual date of retirement,
- b. has worked a minimum of the most previous continuous ten years at the School District and is actively employed during the last fiscal year prior to early retirement,
- c. notifies the Board as provided by this Plan, and, in any event, not later than **5:00 p.m. on November 30, 2020**, and
- d. works through the end of the **2020-2021** school year and retires effective not later than June 30, **2021**.

### **4. DEFINITION OF TERMS**

- a. Regular employee - A regular employee is an employee who works a minimum of nine months or more each fiscal year and is employed either as a teacher (as that term is defined in Iowa Code Section.279.13) **or** as a nurse, ~~or as a director.~~



- b. Full-time employee - An employee who works a minimum of forty (40) hours per week.
- c. Years of service - Years of service must be consecutive and all years used to establish eligibility must be years of service as a certified employee ~~or as a director~~.
- d. Continuous Employment - Continuous employment must be without any voluntary interruptions of service. Absences due to reductions in force or due to approved leaves will not constitute a voluntary interruption in service, unless the absence or leave exceeds twenty-four (24) consecutive months in length. However, the period of time which during which an employee is absent due to a reduction in force or due to approved leave(s) will not be counted for purposes of determining the minimum length of service required to establish eligibility.

## 5. APPLICATION

- a. The date of retirement for eligible employees will ordinarily be the end of the 2020-2021 school year. However, another date may be requested and approved by the Board.
- b. Application materials must include the following forms:
  - 1. Application For Early Retirement Benefits and Resignation; and
  - 2. Release of Claims Form; and
  - 3. Agreement Not to Reapply for Employment. This agreement does not prohibit the School District from offering employment to the employee in the future.
- c. All application materials must be received by the Board Secretary not later than 5:00 p.m. on November 30, 2020. The earliest date on which applications may be submitted to the Board Secretary is November 11, 2020 at 7:00 a.m. All applications must be marked "Received" by the Board Secretary, and the date and time of receipt will be noted by the Board Secretary on the application form. An application form will not be deemed to be received until it has been marked "Received" by the Board Secretary and a date and time of receipt has been affixed.
- d. An employee's application for early retirement benefits is not, in itself, a resignation of a contract with the School District nor does it require the Board to accept the application. However, acceptance by the Board of an employee's application for early retirement and the granting of early retirement benefits to the employee will be considered a voluntary resignation and termination of the employee's continuing contract. If the Board does not accept the employee's application, the employee's contract will continue in effect.

## 6. EARLY RETIREMENT BENEFITS

- a. Employees who are selected by the Board to receive early retirement benefits will receive one installment of ~~Twenty~~ **Fifteen** Thousand Dollars (\$**15**,000.00) which will be deposited into a tax deferred Special Pay Plan of the District's choosing on behalf of the employee. The payment will be made not later than June 30, 202**1** in the fiscal year in which they officially submit their retirement paperwork.
- b. Employees who are selected by the Board to receive early retirement benefits will receive \$125 per month, up to \$1,500 per year toward the cost of health insurance premium. The selected employees may elect to continue coverage under the District's group health insurance plan at the District's group rate by paying the balance of the monthly premium in full to the District office prior to the due date of the District's premium payment. **Or, the employee can elect to use the \$125/month on a plan with another healthcare provider as long as the plan is a qualifying health coverage plan.** This stipend must be in the form of a reimbursement only and is limited to the cost of the insurance to the employee. This reimbursement will be paid **directly to the provider** on a quarterly basis upon submission of receipts from the retiree. The Employee is offered this benefit until he/she is eligible for Medicare.
- c. Employees are advised to seek independent advice with regard to tax or financial consequences associated with any action taken by them under this plan.

## **7. MINIMUM AND MAXIMUM NUMBER OF APPLICATIONS APPROVED**

- a. Recipients will be determined on a first-come, first-served basis. The order of receipt of the applications will be determined by the date and time marked on the application forms by the Board Secretary.
- b. A maximum of **six (6)** eligible employees will be granted early retirement benefits. If more than **six (6)** eligible employees apply for early retirement benefits, then benefits will be awarded only to the first **six (6)** employees who applied for benefits as determined by the date and time marked on the application forms by the Board Secretary. The Board of Directors reserves the right to waive strict compliance with the limit of **six (6)** applications based on the District's budgetary and financial issues, the amount of money in the management fund, and the need to maintain an acceptable staffing level if the Board in its sole discretion decides to waive strict compliance with the eligibility limitation.

## **8. TERMINATION**

This plan shall terminate on June 30, 202**1**. Notwithstanding the termination of this plan, employees who are granted benefits pursuant to this plan will continue to receive such benefits as set forth herein.

## **9. RIGHT TO WAIVE REQUIREMENTS OR CONDITIONS**

The Board reserves the right to waive any requirement or condition of this plan at its discretion and at any time. Any decision by the Board to waive a requirement or condition which is a part of this plan shall not establish any precedent with regard to any other request for a waiver.

## APPLICATION FOR EARLY RETIREMENT BENEFITS AND RESIGNATION

I, \_\_\_\_\_, born on \_\_\_\_\_, hereby submit my resignation to the Board of Directors of the Harlan Community School District and apply for the early retirement benefits available to employees in the Harlan Community School District. This resignation is subject to the acceptance and approval of my application for early retirement benefits.

I commenced continuous service in the Harlan Community School District on \_\_\_\_\_.

Print Full Name \_\_\_\_\_

Signed \_\_\_\_\_ Date \_\_\_\_\_

This application for early retirement benefits was received by the Board Secretary on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at \_\_\_\_\_, \_\_\_\_\_.m.

\_\_\_\_\_  
Secretary of Board of Directors  
Harlan Community School District



## RELEASE OF CLAIMS FORM

Harlan Community School District (the "School District") and \_\_\_\_\_  
("\_\_\_\_\_") agree as follows:

1. In consideration of the benefits to be provided to him/her in accordance with the Early Retirement Plan, \_\_\_\_\_ agrees to immediately sign and submit a letter of resignation to be effective on \_\_\_\_\_, \_\_\_\_\_.

2. \_\_\_\_\_ is advised that he/she has the right to consult with an attorney prior to signing this Agreement.

3. \_\_\_\_\_ acknowledges that he/she received a copy of this Agreement on **November 10, 2020** and that he/she was given twenty-one (21) days to consider this Agreement.

4. Following the date of the signing of this Agreement, \_\_\_\_\_ shall have seven (7) days to revoke the Agreement, and this Agreement shall not be effective until this seven (7) day period has expired.

5. \_\_\_\_\_ hereby releases and discharges the School District, the Board of Directors of the School District, and any and all officers, employees, representatives or agents of the School District from any and all liability whatsoever including all claims, demands, or causes of action which he/she has or may ever claim to have by reason of his/her employment with the School District and the termination of his/her employment relationship with the School District, and \_\_\_\_\_ specifically waives any rights or claims which he/she may have or ever claim to have arising under the Age Discrimination in Employment Act of 1967 (29 U.S.C. Sec 621, et seq.). This release excludes any claims which may arise after the date of the signing of this Agreement.

6. \_\_\_\_\_ agrees that this Agreement is entered into freely and voluntarily and solely in reliance upon his/her own knowledge, belief and judgment and not upon representations made by the School District or others on its behalf.

By: \_\_\_\_\_  
(Harlan Community School District)

\_\_\_\_\_  
(Employee)

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Witness: \_\_\_\_\_

Witness: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## **AGREEMENT NOT TO SEEK RE-EMPLOYMENT**

In consideration of the benefits that will be provided to me by Harlan Community School District through its Early Retirement Plan, I hereby agree not to apply for or seek employment with Harlan Community School District at any time in the future. [It is understood that this Agreement does not apply to temporary substitute employees or for part time employment of another nature such as bus driver, coach, custodian, cook or other positions as determined by the Board of Directors.]

Print Full Name \_\_\_\_\_

Signed \_\_\_\_\_

Date \_\_\_\_\_

Witness \_\_\_\_\_

Date \_\_\_\_\_

## PROPOSED CHANGES TO TEACHERS HANDBOOK

### Article X: ~~EARLY~~ RETIREMENT **INSURANCE**

A recipient of benefits pursuant to this policy may elect to continue coverage under the District's group health insurance plan at the District's group rate by paying the monthly premium in full to the District office prior to the date the District's premium payment is made to the insurance carrier. In accordance with Iowa Code Section 509A, the retired employee is eligible to continue participation in the District's group insurance plan as long as he or she pays the premium in full when it is due, and until the retired employee attains the age of 65 and/or is eligible for Medicare.

The District will pay \$125 per month, up to \$1,500 per year toward the cost of the health insurance premium. The District will increase the monthly reimbursement for retiree insurance to \$250 per month, up to \$3,000 per year, if the retiree secures his/her health insurance coverage through a carrier other than the group policy provided at Harlan Community Schools. This stipend must be in the form of a reimbursement only and is limited to the cost of the insurance to the employee. This reimbursement will be paid on a quarterly basis upon submission of receipts from the retiree. Employee is offered this benefit until he/she is eligible for Medicare.

The certificated employee must submit a formal request for early retirement for **continued insurance participation** benefits to the Superintendent by July 1 of the year of proposed early retirement.

## PROPOSED CONTINUATION OF VIRTUAL LEARNING

Based on the current data and to promote academic progress and attainment, we would propose that Virtual Learning for second semester be limited to ONLY those with a documented health reason and/or those high school seniors whose particular credit situation and academic progress merit continuation. Rationale for this decision:

- The majority of the students are not making adequate academic progress

### Remote Learner Data - Nov. 5, 2020

Building	total # of remote learners	# students with medical excuse	% making adequate progress	# students with personal excuse	% students making adequate progress
District	42	19	12%	23	29%

## OBJECTIVES OF BUILDINGS & SITES

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

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

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



## BUILDINGS & SITES 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 .

### Cross Reference:

103 Long-Range Needs Assessment

## BUILDINGS & SITES SURVEYS

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

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

### Legal Reference:

Iowa Code §§ 280.3, .14; 297.

### Cross Reference:

103 Long-Range Needs Assessment

801 Site Acquisition and Building Construction

## 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.

***NOTE: For more detailed discussion of this issue, see IASB's Policy Primer, Vol. 17 #5-September 9, 2003.***

### 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.

### Cross Reference:

801 Site Acquisition and Building Construction

## 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 sites.

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

### Legal Reference:

Iowa Code §§ 21.5(j); 297.

### Cross Reference:

212 Closed Sessions

705.1 Purchasing - Bidding

801 Site Acquisition and Building Construction

## 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.~~

***NOTE: The sentence on graffiti is necessary because of the liability a school district could incur in a case involving harassment. The continued presence of graffiti could expose the school district to liability. It is recommended that school districts implement a procedure to discourage, report and remove graffiti in a timely manner.***

Legal Reference:

Iowa Code §§ 279.8; 280.3, .14.

Cross Reference:

502.2 Care of School Property/Vandalism

502.5 Student Lockers

802 Maintenance, Operation and Management

804.1 Facilities Inspections



## 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.

***NOTE: This policy reflects Iowa law regarding emergency repairs. The certification of the AEA administrator is a legal requirement.***

### Legal Reference:

Iowa Code §§ 26.3, 280.3, .14; 297.8.

### Cross Reference:

705.1 Purchasing - Bidding

802 Maintenance, Operation and Management

## CAPITAL ASSETS

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

Capital assets, including tangible and intangible assets, are reported in the government-wide financial statements (i.e. governmental activities and business type activities) and the proprietary fund financial statements. Capital assets reported include school district buildings and sites, construction in progress, improvements other than buildings and sites, land and machinery and equipment. Capital assets reported in the financial reports will include individual capital assets with an historical cost equal to or greater than \$5,000. 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 \$5,000 be capitalized **or lower threshold set by state or local level regulations. The HCSD has set a capitalization threshold of equal to or greater than \$1,500 for capital assets attributed to our school lunch program-** 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 \$5,000 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.

Phase III districts, as determined under GASB 34, will retroactively report intangible assets. If actual historical cost cannot be determined for intangible assets due to lack of sufficient records, estimated historical cost will be used.

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

The capital assets management system must be updated ~~monthly~~**annually** 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 ~~(2013)~~.

Cross Reference:

709 Insurance Program

701.3 Financial Records

## CAPITAL ASSETS REGULATION

### A. Capital Assets Management System

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

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

### B. Determining historical cost

1. The historical cost of a capital asset is based on the actual costs expended in making the capital assets serviceable.
2. Gifts of capital assets are valued at the estimated fair market value at the addition/acquisition date.
3. 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 must include capitalized interest.

### C. Annual capital assets listing reconciliation

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

individual in charge/control/custody of the capital asset has thirty days to account for the capital asset. \_\_\_\_\_

5. ~~Capital assets unaccounted for after thirty days are reported to the superintendent for appropriate action and documentation. "Appropriate action" may include discipline, up to and including discharge, and may require the employee/person in charge/control/custody of the capital asset to replace the asset.~~
6. ~~The superintendent is responsible for documenting the reasons each asset was not reconciled to the capital assets management system. \_\_\_\_\_~~
- D. Addition/acquisition of capital assets.

1. The school district's purchasing policy and administrative regulations must be followed when acquiring capital assets. The school district's policy and administrative regulations must be followed for receiving a gift of capital assets.
2. The capital assets addition/acquisition documentation must be completed for each additional capital asset with an addition/acquisition cost of equal to or greater than \$5,000. The following information should be collected, if applicable:
  - a. Name of location-building/department/room;
  - b. Location-building/department/room code;
  - c. ~~Balance sheet accounting/class code;~~
  - d. ~~Government or BTA program;~~
  - e. Addition/acquisition date;
  - f. Check/purchase order number or gift;
  - g. Bar code identification number assigned to and placed on the capital asset;
  - h. Serial/model number;
  - i. Cost-historical;
  - j. Fair market value on acquisition date (donated assets only);
  - k. ~~Estimated useful life;~~
  - l. Vendor;
  - m. Purchasing fund and function;
  - n. Description of capital asset;
  - o. ~~Department/person charged with custody;~~
  - p. ~~Method of addition/acquisition purchase, trade, gift etc.;~~
  - q. ~~Quantity;~~
  - r. ~~Replacement cost;~~
  - s. ~~Addition/acquisition authorization; and,~~
  - t. ~~Function for depreciation.~~

3. ~~Capital assets acquired in a month must be entered into the capital assets management system in the same month.~~

4. The actual costs of construction in progress, other than infrastructure, is entered into the capital assets management system in the month **year** 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.

~~E. Relocation/transfer of machinery and equipment capital assets.~~

- ~~1. A capital assets relocation/transfer documentation must be completed prior to removing machinery and equipment capital assets from their current location. The following information must be collected:~~
  - ~~a. Relocation/transfer date;~~
  - ~~b. Quantity;~~
  - ~~c. Barcode 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. **E.** Disposal of capital assets

- ~~1. A Capital Assets disposal documentation must be completed prior to disposing of real property. The following information must be collected:~~
  - ~~a. Disposal date;~~
  - ~~b. Quantity;~~
  - ~~c. Bar code tag identification number;~~
  - ~~d. Legal description;~~
  - ~~e. Location/Address;~~
  - ~~f. Purchaser;~~
  - ~~g. Disposal methods for real property trade, sale, stolen, etc.; and,~~
  - ~~h. Disposal authorization.~~
- ~~2.~~ **1.** Capital assets disposed of in a month must be entered into the capital assets management system in the same month.
- 2.** 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 capital asset;~~
  - ~~e. Barcode tag identification number;~~
  - ~~f. Location building/department/room;~~
  - ~~g. Description of loss, damage, etc.;~~
  - ~~h. Filing of police report yes or no;~~
  - ~~i. Filing of insurance report yes or no;~~
  - ~~j. Sent for repair yes or no;~~
  - ~~k. Date returned from repair;~~
  - ~~l. Date returned to location building/department/room;~~
  - ~~m. Department/person charged with custody; and,~~
  - ~~n. Authorization.~~
- ~~2. Capital assets damaged, lost or stolen in a month must be entered into the capital assets management system in the same month.~~

H. F. Capital assets reports

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

NOTE: This sample administrative regulation provides a sample capital asset management system. It is important the administrative regulations adopted by a school district reflect its actual practice. The school district may choose to employ a service provider to conduct the annual capital assets physical count, annual capital assets listing and to implement a capital assets management system for capital assets required to be capitalized under board policy. Should the board employ a service provider, it is important to have the school attorney review the request for proposals and to draft the service provider contract.

This sample administrative regulation provides for valuing capital assets at historical cost as required by GAAP. This administrative regulation also requires the school district to maintain the replacement value of capital assets. Should the school district decide not to maintain replacement values for its capital assets, the requirement should be deleted from the administrative regulation.

Some school districts in completing their initial capital assets listing consider room a unit. For example, 25 student desks, one teacher's desk, one teacher's chair, wastebasket, two storage/file cabinets and so forth could be considered a room unit with a value of \$35,000. The unit is included as one item on the capital assets listing.

This may be a difficult element of a capital assets management system. Capital assets have a tendency to be moved around and the employees moving them generally do not remember to complete the paperwork or even to inform the superintendent. A quality annual reconciliation process must be done to ensure a valid capital assets listing. Some school districts require a designated person at each building to complete the paperwork upon the disposal of a capital asset. School districts with a local area network can save paperwork by allowing each building to enter the information regarding disposal of capital assets as long as the appropriate checks and balances exist to verify the information.

The school auditor may, at a minimum, require a capital assets listing with the historical or other cost basis and balance sheet accounting/class code for each capital asset in the capital assets listing. It is important for the school district to consult with the district's auditor prior to determining the school district's requirements for this annual report. The other items listed above are optional unless recommended by the school auditor to meet the school district's needs.

The capital assets listing total dollar amount must equal the amount entered in the school district's Certified Annual Report (CAR). This amount is calculated as follows:

$$\begin{array}{rcl} & \text{Capital assets listing prior year by balance sheet accounting/class code} & \\ + & \text{Additions/Acquisitions by balance sheet accounting/class code} & \\ - & \text{Disposal by balance sheet accounting/class code} & \\ = & \text{Capital assets listing current year by balance sheet accounting/class code} & \end{array}$$

The last three reports may be used by school districts for many different purposes. For example, the "capital assets listing by location/building" and "capital assets listing by department/employee/person charged with custody" are used by school districts for the annual capital assets listing reconciliation to compare the actual capital assets in a building or department/room with the information in the capital assets management system.

## CAPITAL ASSETS MANAGEMENT SYSTEM DEFINITIONS

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

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

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

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

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

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

Capital assets - Capital assets with a value of equal to or greater than \$5,000 based on the historical cost include: long-lived assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, construction in progress, improvements other than facilities, land, machinery and equipment, and intangible assets.

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

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

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



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

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

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

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

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

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

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

Government-wide financial statements - Financial statements that incorporate all of a government's governmental and business-type activities, as well as its non fiduciary 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 - An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase the efficiency or capacity. The cost of the addition or change is added to the book value of the asset.

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

Infrastructure - long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of



infrastructure assets include; roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

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

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 \$5,000, and capital assets under capital leases and capital assets being acquired under a lease/purchase agreement.

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

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

## **BUILDINGS & SITES ADAPTATION FOR PERSONS WITH DISABILITIES**

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

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

***NOTE: This policy reflects disability law as it relates to physical facilities. School districts are required to have a physical facilities transition plan that outlines when physical facilities will become accessible to persons with disabilities.***

### Legal Reference:

29 U.S.C. §§ 621-634.

42 U.S.C. §§ 12101 *et seq.*

Iowa Code chs. 104A; 216.

### Cross Reference:

102 Equal Educational Opportunity

603.3 Special Education

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