

OBJECTIVES OF BUILDINGS & SITES

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

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

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

Approved: 11/23/09

Reviewed: 02/26-18

Revised:

BUILDINGS & SITES LONG RANGE PLANNING

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

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

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

Cross Reference: 103 Long-Range Needs Assessment

Approved: 11/23/09

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Revised:

BUILDINGS & SITES SURVEYS

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

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

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

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

Approved: 11/23/09

Reviewed: 02/26/18

Revised:

EDUCATIONAL SPECIFICATIONS FOR BUILDINGS & SITES

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

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

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

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

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

Cross Reference: 801 Site Acquisition and Building Construction

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Reviewed: 2/26/18

Revised

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 (2011).

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

Approved: 11/23/09

Reviewed: 2/26/18

Revised:

BIDS AND AWARDS FOR CONSTRUCTION CONTRACTS

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

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

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

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

Legal Reference: Iowa Code §§ Ch 26; 72; 73; 297.7-.8 (2011).

Cross Reference: 705 Expenditures
801 Site Acquisition and Building Construction

Approved: 11/23/09

Reviewed: 02/26/18

Revised:

MAINTENANCE SCHEDULE

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

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

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

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

Approved: 11/23/09

Reviewed: 02/26/18

Revised:

REQUESTS FOR IMPROVEMENTS

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

Minor improvements, not exceeding a cost of \$5,000, may be approved by the superintendent. Improvements exceeding \$5,000 must be approved by the board. Routine maintenance and repairs outlined in the maintenance schedule will be followed.

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

Cross Reference: 802.1 Maintenance Schedule
802.3 Emergency Repairs

Approved: 12/10/09

Reviewed: 02/26/18

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EMERGENCY REPAIRS

The provisions related to bidding in the Iowa Code will not apply in the event an emergency requiring repairs to a school district facility are necessary to correct or control the situation and to prevent the closing of school if the repairs are estimated to be in excess of the amount specified in Iowa Code for the requirement of bids.

It is the responsibility of the superintendent to obtain certification from the area education agency administrator stating such repairs in excess of the amount specified in Iowa Code 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.

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

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

Approved: 11/23/09

Reviewed: 02/26/18

Revised:

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 \$2500. The Federal regulations governing school lunch programs require capital assets attributable to the school lunch program with a historical cost of equal to or greater than \$500 be capitalized. Additionally, capital assets are depreciated over the useful life of each capital asset.

All intangible assets with a purchase price equal to or greater than \$2500 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 not* 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 to account for the addition/acquisition, disposal, and 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 it's supporting administrative regulations.

Approved: 11/11/2010

Reviewed 02/26/18

Revised

CAPITAL ASSETS

NOTE: 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 (2011).

Cross Reference: 709 Insurance Program
701.3 Financial Records

CAPITAL ASSETS

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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 it's supporting administrative regulations.

Approved: 11/11/2010

Reviewed 02/26/18

Revised

CAPITAL ASSETS

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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 (2011).

Cross Reference: 709 Insurance Program
701.3 Financial Records

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: 11/23/09

Reviewed: 02/26/18

Revised:

VANDALISM

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

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

Legal Reference: Iowa Code § 279.8 (2011).

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

Approved: 11/23/09

Reviewed: 02/26/18

Revised:

ENERGY CONSERVATION

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

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

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

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

Approved: 11/23/09

Reviewed: 02/26/18

Revised:

DISPOSITION OF OBSOLETE EQUIPMENT

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

Obsolete equipment having a value of less than \$5,000 will be disposed of in a manner determined by the board. For equipment having tangible value, bids will be secured before the equipment is disposed. 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.

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 (2011).

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

Approved: 12/10/09

Reviewed: 02/26/18

Revised:

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 with a value of \$25,000 or more, 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, at a cost of \$25,000 or more, 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.

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

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

Approved: 11/23/09

Reviewed: 02/26/18

Revised:

FACILITIES INSPECTIONS

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

Legal Reference: Iowa Code § 279.8 (2011).

Cross Reference: 802 Maintenance, Operation and Management

Approved: 11/23/09

Reviewed: 02/26/18

Revised:

WARNING SYSTEM AND EMERGENCY PLANS

The school district will maintain a warning system designed to inform students, employees, and visitors in the facilities of an emergency. This system is maintained on a regular basis under the maintenance plan for school district buildings and sites.

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

Licensed employees are responsible for instructing students on the proper techniques to be followed during an emergency. It is the responsibility of the superintendent to develop administrative regulations regarding this policy.

Legal Reference: Iowa Code § 100.31 (2011).

Cross Reference: 507 Student Health and Well-Being
711.7 School Bus Safety Instruction
804 Safety Program

Approved: 11/23/09

Reviewed: 02/26/18

Revised:

BOMB THREATS

As soon as a bomb threat is reported to the administration, a determination of the threat's credibility will be made. Depending on the nature and credibility of the threat, a decision will be made whether to continue classes and business as normal, clear a portion of the building, or evacuate the entire school district facility. In all cases where a bomb threat is made, appropriate school district or law enforcement officials will conduct a thorough search. If a decision is made to clear any portion of a school district facility, students and employees not involved in the search will remain outside of the cleared area until the search is completed.

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

Legal Reference: Iowa Code § 279.8 (2011).

Cross Reference: 804 Safety Program

Approved: 03/14/13

Reviewed: 02/26/18

Revised:

ASBESTOS CONTAINING MATERIAL

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

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

Legal Reference: 20 U.S.C. §§ 3601 *et seq.* (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: 11/23/09

Reviewed: 02/26/18

Revised:

STUDENT SAFETY

Providing for the safety of students from internal and external forces is a complex issue not easily solved by controlling any one factor. The following will be utilized to provide a safer environment for district students:

1. Identification of all non-students while in the buildings, buses, and grounds of the district. An exception shall be made for persons attending public events at district facilities.
2. Creation of strong, positive, and appropriate adult-student relationships. Each student should have at least one school employee in which they feel they can safely discuss safety related concerns.
3. Proactive programs that promote positive student-to-student relationships. Student-to-student harassment in all its forms shall not be tolerated and any school employee shall immediately take steps to cease any harassment/bullying they witness.
4. Background checks of all new employees and volunteers working on a consistent basis in district schools/programs.
5. Building access shall be reviewed on a consistent basis by the administration and steps taken when access is deemed too lax.

It is the responsibility of the superintendent to develop administrative regulations regarding this policy.

Legal Reference: Iowa Code § 279.8 (2005).

Cross Reference: 804 Safety Program

Approved: 11/23/09

Reviewed: 02/26/18

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