

Policy

FIXED ASSET ACCOUNTING POLICY**OBJECTIVES**

Establishing and maintaining a fixed asset accounting system is an important task to all governmental agencies. An adequate fixed asset accounting system allows for the proper presentation of fixed assets in financial statements and the overall safeguarding of fixed assets.

An effective accountability and control system will:

- Record all personal property for which accountability and control is required;
- Assign responsibility for its control, use, care and protection;
- Monitor each item from date of receipt to final disposal;
- Support the maintenance of financial records and accounts.

This document is intended to describe the standard policies and procedures required for recording existing assets, changes in assets and the methodology of record keeping. The system requires periodic update (annual inventory) and maintenance (as occurring) to remain current and valuable. Additional fixed asset acquisitions, transfers, sale of surplus, disposal and corrections must be entered into the system in a timely manner. It is imperative that those responsible comply with this document to establish and maintain accurate fixed asset records.

RESPONSIBILITIES

A. The Director of Administration and Finance, or his/her designee, is designated as the Fixed Asset System Coordinator and is responsible for ensuring:

1. Effective administration and maintenance of the property accountability and control system for the Chariho Regional School District;
2. The designation of custodial areas within a building and a "Property Custodian" for each building. (Property Custodian shall be defined as the person designated, by position, as being responsible for the custodial control of property within a specified custodial area.);
3. That Property Custodians have current records of the property for which they are responsible;
4. That joint physical inventories are taken on a yearly basis.

B. Property Custodians are responsible for:

1. Maintaining current custodial records for all in-use fixed assets within their assigned custodial area;
2. Assuring that personal property is given proper care and protection and is used for official purposes only;
3. Notifying the Coordinator whenever fixed assets are acquired, lost, destroyed, stolen or disposed of;
4. Identifying and reporting to the Coordinator any property which is useable but not needed in his/her area, or which is beyond economic repair and therefore to be disposed of;
5. Assisting in taking physical inventories.

C. Individual employees are responsible for:

1. The proper use, care and protection of district property.
2. Ensuring that district property is used only in the conduct of official district business.
3. Assisting in taking physical inventories.

FIXED ASSET CLASSES

Fixed assets should be classified into the following major accounting groups:

Land - The land account should include all land purchased, leased, donated, or otherwise acquired by the district. Purchased land should be carried on the records at cost. Donated land should be recorded at the appraised market value of the land at the time of its donation.

Buildings - The buildings account includes the value of all buildings at purchase price or construction cost. Additions and improvements to buildings and other permanently attached fixtures should be added to the buildings account.

Improvements other than buildings - This account should be used to record infrastructure elements (e.g., parking lots, sidewalks, etc.) and site improvements (e.g., fences).

Machinery and Equipment - The machinery and equipment account should consist of property that does not lose its identity when removed from its location and is not changed materially or expended in use. Subclasses in this account will include motor vehicles, office and computer equipment, audiovisual equipment, musical instruments and "other" machinery and equipment.

CAPITALIZATION POLICY

Capitalization is the determination of the threshold value of what qualifies for recording and reporting as a fixed asset. The Chariho Regional School district will capitalize assets owned by the district which have an expected useful life of more than two years and a per-unit cost of \$1,000.00 **\$5,000.00** or more.

TAGGING

Positive identification of the district's fixed assets requires the use of a tagging system. The use of a bar coded, numbered, Mylar tag will be used in the inventory effort, **or a record of the serial number if more effective.**

VALUATION

All fixed assets should be recorded at historical cost. Recent purchases of equipment can be quickly valued by locating the asset's invoice. Assets acquired by donation must be recorded at fair market value on the date donated. Fair market value is defined as the estimated amount at which the fixed asset would be sold by a willing seller to a willing buyer.

ADMINISTRATORS' RESPONSIBILITIES

Each building administrator will be designated as the Property Custodian for his or her respective buildings. In addition, the Director of Buildings and Grounds and the Director of Educational Technology and Information Systems will be designated Property Custodians for his/her respective fixed asset purchases. Each property custodian is responsible for preparing all required forms and for performing the joint physical inventory of the fixed assets in his/her building. The Director of Administration and Finance, or his/her designee, is responsible for keeping the property custodians informed of any policy or procedural changes. The specific responsibilities of the property custodians are described below.

Overview - The Chariho Regional School District will maintain the records of the fixed assets electronically to permit the preparation of reports required by property custodians or the independent auditors responsible for the District's financial statements. The Fixed Asset Record Forms are designed for additions, disposal, transfers and changes to information in the system. The fixed asset records are designated by building and fixed asset reports shall be supplied periodically to each property custodian.

Additions - Additions to the fixed asset records are the result of either the purchase, donation or construction of a fixed asset. The property custodian is responsible for all additions to the fixed assets of his/her building. Additions as a result of donation should be recorded on the Fixed Asset Record Form (described in Section 2) on the day received and forwarded to the Office of the Director of Administration and Finance. For those fixed assets acquired by purchase or construction, the following procedure should be followed:

- The Office of the Director of Administration and Finance, in conjunction with the property custodian, will identify all purchases that are considered fixed assets.
- A Fixed Asset Record Form and an identification tag will be attached to the invoice and approved purchase order which is sent to the property custodian for review and approval.
- When the property custodian receives the asset, he/she will tag the asset and complete the form as indicated in Section 2. The original completed Fixed Asset Record Form, attached to the yellow copy of the purchase order and invoice, will be returned to the Office of the Director of Administration and Finance for inclusion into the fixed asset register.
- A copy of the completed fixed asset record form will be maintained by the property custodian and the Office of the Director of Administration and Finance to supplement their records.

Transfers - The transfer of fixed assets between buildings and or physical locations is the responsibility of the Property Custodian. Permanent transfers of an asset, in or out of a building or a permanent change in location of the asset must be recorded on the Fixed Asset Record Form. The completed form will be returned to the Office of the Director of Administration and Finance for inclusion into the fixed asset register.

Surplus or disposal - The Property Custodian is responsible for properly accounting for all surplus property. Property which is no longer of use in an area or which is beyond economical repair will be reported by the Property Custodian to the Director of Administration and Finance.

The building initiating the surplus or disposal action will prepare a Fixed Asset Record Form as indicated in Section 2. The Director of Administration and Finance will review and approve the surplus or disposal action requested. As part of the process prior to disposal, a list of valuable items will be circulated to the other district buildings for possible use.

Adjustments - Adjustments and changes to the information in the fixed asset records must be recorded on the Fixed Asset Record form as indicated in Section 2. The completed form will be returned to the Office of the Director of Administration and Finance for inclusion into the fixed asset register.

FIXED ASSET RECORD FORM

The Fixed Asset Record Form has been designed to account for all transactions affecting the district's Fixed Asset Recording System. It is imperative that the form be completed thoroughly.

ACTION

The **Tag Number** applied to the asset and the action being recorded, either **Acquisition, Transfer, Correction or Surplus/Disposal** must be identified.

If the action is a **Transfer**, the transferring building will complete this block only and will forward the form with the asset being transferred to the receiving building. The receiving building will complete the **LOCATION, IDENTIFICATION** (except vendor) and **SUBMITTED BY** blocks.

LOCATION

The **Physical Location** should be as detailed as possible to locate the asset during an inventory spot-check.

IDENTIFICATION

The **Description** is valuable in identifying specific assets. For land and building, the description should include the plat/lot. Motor vehicles should include the make, model and the vehicle identification number. Equipment should specify a model and serial number.

The name of the **Vendor** which supplied the asset and purchase order number should also be listed.

ACQUISITION

The **original date** an asset is purchased by or donated to the district must be recorded. **Cost** should be rounded to the nearest dollar.

INVENTORY PROCEDURE

- The Office of the Director of Administration and Finance will provide Property Custodians with a listing of all reportable property by custodial area annually. Using the listing of reportable property as a basis, a joint inventory will be conducted by the Property Custodian and the Director of Administration and Finance or other District official.

~~Director of Administration and Finance or other district official.~~

Discrepancies will be noted and investigated by the Director of Administration and Finance. The results of the inventory, including unresolved discrepancies, will be reported to the Superintendent.

Lost or stolen property must be reported as soon as the loss or theft is known. In the case of known or suspected theft, the Property Custodian must send a written report to the Director of Administration and Finance. In the event of theft or suspicion thereof, a report shall be filed with the local police.

Revised 1-11-05; revised and effective 4-11-17; Revised and effective 10-26-21

LIBRARY MEDIA CENTER POLICY

Statement of Mission, Goals and Objectives

The Chariho School District should meet the challenge of the 21st Century by providing the type of education which will enable students ~~from all levels of society~~ **from across our community** to make meaningful contributions to ~~that~~ society, to develop to their full potential, and to become aware of the balance needed between individual freedom and societal responsibility.

The principal goal of the library media center is to support the academic programs of the individual schools. This goal includes maintaining and enriching the curriculum needs of the students and teachers, providing professional support for teachers and administrators, furnishing materials for personal interests and recreational reading at various levels, and providing students with varying levels of maturity with an environment which will allow them to develop respect for themselves and others.

As the American Library Association dictates, a fundamental responsibility of the library media specialist is to provide the leadership and expertise necessary to ensure that the library media program is an integral part of the instructional program of the school. To carry out the mission of the program, the library media specialist performs the following separate but overlapping roles to link the information resources and services of the library media program to the information needs and interests of the school's students and staff:

- ▶ information specialist
- ▶ teacher
- ▶ instructional consultant

Through these roles, the library media specialist should provide:

- ▶ access to information and ideas by assisting students and staff in identifying information resources and in interpreting and communicating intellectual content.
- ▶ formal and informal instruction in information skills, the production of materials, and the use of informational and instructional technologies.
- ▶ recommendations for instructional planning to individual teachers as well as assistance in school-wide planning of curricular and instructional activities.

The goals and objectives of the school library media centers throughout the district should adhere to and reflect the policies in the Library Bill of Rights, the School Library Bill of Rights, and the Freedom to Read Statement --

"Libraries should provide books and other materials presenting all points of view concerning the problems and issues of our time: no library materials should be proscribed or removed from libraries because of partisan or doctrinal disapproval."

Selection of Library Materials

Responsibility for Selection

The Chariho Regional School District Superintendent and School Committee are legally responsible for all matters relating to the operation of the Chariho Regional School System. The school district policy delegates the responsibility for selecting library media center materials to the school library media specialist. These instructional materials are defined as including both printed and audio-visual materials (not equipment). Although the selection process may involve teachers, administrators, students and parents, the final responsibility for coordination and recommendation for purchase rests with the professionally trained and certified school library media specialist.

Criteria for Selection of Materials

Materials for the school library media center will be selected in accordance with the following criteria:

1. Selected materials will support the educational goals of the district and the objectives of the specific courses.
2. The materials will contribute to the fulfillment of curriculum needs, as well as individual needs of students and teachers of the school.
3. Selected materials will possess high standards of quality in factual content and presentation.
4. The materials will be of an appropriate educational level and subject matter. The selected materials will also be suitable for the age level, ability level, emotional and social development of the students from whom they are intended. This will include the needs of ~~special and challenged~~ students **with varying abilities**.
5. The selected materials will reflect an interest in, and portray the changes and contributions made by the diverse cultural, ethnic and religious groups of our society. These materials will assist the students in gaining an awareness and understanding of the contributions made by a variety of constituencies.

6. The materials chosen will be by competent and qualified authors and publishers.
7. The materials selected will present varied points of view in order to provide a balanced perspective for students to develop critical thinking skills.
8. Biased or slanted materials may also be provided only to meet specific curriculum needs.
9. The physical format and appearance of ~~this~~ **these** selected materials will be suitable for their intended use.

Specific Criteria

1. Fictional materials should be selected to support curriculum and to promote and develop the reading interests of students. It is to be understood that fiction serves an important service in helping to promote student understanding of their society, world and human relations. Furthermore, in addition to the previously mentioned criteria, the following considerations should be considered in selecting fiction materials. The materials will:
 - a. have well-organized and creative plot lines
 - b. have convincing characterization
 - c. have established literary merit and significance
 - d. have an authentic and honest representation of human emotions, values and ideas
 - e. have appeal to or be in demand by the students
 - f. have a reasonable price, commensurate with the potential value.
2. Non-fiction materials selection will include some or all of the following criteria. The materials will:
 - a. be produced by a reputable author and/or publisher
 - b. have facts and opinions that are those of recognized authorities in the field
 - c. have a format that is clear and readable, and organized in an acceptable style and manner for the intended age level. An index is to be recommended.
 - d. have depth and scope of subject area that is appropriateFinally, currency of information should be a significant consideration

3. Non-print material selection will be judged on the previously stated criteria for selection. Additionally, further considerations should be made:
 - a. Audio-visual materials (defined as videos, slides, filmstrips, transparencies, tapes, etc.) should be considered with attention to:
 - appropriateness of the media chosen
 - technical quality (clarity, color, sound, composition)
 - artistic merit
 - quality of presentation and honesty of interpretation
 - ease of understanding
 - b. Periodicals and newspapers should be selected for their value as a source of current information. Specific titles should be selected for research as well as recreational reading.
 - c. Computer software should be selected with consideration of:
 - ease of use
 - appropriate educational and developmental topics
 - sufficient documentation (manuals and guides)
 - technical quality and compatibility
 - clear on-screen instructions and graphics

Procedure for Selection

In selecting materials for inclusion in the library media center, the library media specialist will evaluate the existing collection and the curriculum needs; and will consult appropriate reviewing and selection sources. Recommended sources are, but not limited to, the following:

- Booklist
- The Bulletin of the Center for Children's Books
- Horn Book
- Library Journal
- New York Times Book Review
- School Library Journal
- ~~V~~eya **Voice of Youth Advocates (VOYA)**

When appropriate, recommendations for materials will be solicited from subject specialists, faculty, staff, administrators, students, parents, and qualified consultants. Selection is an ongoing process and includes the removal of materials no longer deemed appropriate, the replacement of lost, missing or worn materials still of educational value, and the addition and expansion of collections. Due to financial constraints, multiple copies will be purchased only when deemed necessary.

Gifts

The library media specialist will welcome gifts of books and other materials for the media center from individuals and groups. Previously established selection criteria will be applied to these materials before they are accepted as part of the permanent collection. Gifts will be integrated into the general collection; there will be no provisions for special shelving or housing. The library media specialist is not an appraiser; therefore, no accommodations for estimates of monetary value of the donations can be made. The final recommendation for disposition of gift materials is to be left to the discretion of the library media specialist.

Monetary gifts will be used for the purchase of educational materials according to the established selection criteria. Suggestions for purchase will be considered and a "wish list" of appropriate gift items will be available for donors who wish to contribute to the library media center.

Collection Evaluation

The collection will be continuously reviewed and evaluated in order to maintain and improve the quality of the resources available in the school library media centers. Evaluations will be conducted by the library media specialist, who should conduct both qualitative and quantitative resource measurements. The library media specialists have a responsibility to know their community, curriculum and collection. They are in a unique position to judge whether the collection is in keeping with the objectives set forth in the selection policy. The library media specialist should be continuously re-evaluating the collection in relation to the curriculum content, changing student and faculty needs and teaching approaches. Trained volunteers may be used in the evaluation process if needed.

Measurement tools that may be used to judge the collection can include:

- checklists
- collection mapping
- direct examination
- circulation statistics
- accreditation standards
- user surveys
- usage measurements.

The results of the collection evaluation are a primary consideration in the development of budgets, annual reports and public information data. Collection evaluations must not be used to limit access to the collection. Any items to be removed from the collection must follow the guidelines set forth in the collection maintenance portion of the policy.

Collection Maintenance

The library media specialists of the Chariho Regional School District recognize that materials can become lost, stolen, worn, damaged, or outdated. As part of an ongoing process, the library media specialists must determine which items need to be repaired, replaced or removed from the collection. To maintain collections which are relevant, effective and appropriate to each school's needs, the following guidelines are recommended. Weeding (removal) will be deemed to be necessary when:

1. The item contains out of date or inaccurate information.
2. The item is in poor physical condition.
3. The media center currently owns duplicate copies of the item and the item no longer has the demand it once had.
4. The item has been superseded by a later edition.
5. The item has not circulated in four years.
6. The item is no longer pertinent to the curriculum or students' interests.

Any items that have been weeded due to poor physical condition should be replaced or repaired whenever possible. If it is not possible or advisable to repair or replace these items, a serious effort should be made to locate substitute items with similar scope and content.

When possible, before final weeding decisions are made for items used in curriculum support, teacher and administration input should be sought.

Budget Proposals

Adequate financial resources for the purchase of books, periodicals, audio-visual materials, audio-visual equipment, supplemental print materials, and supplies is necessary for the regular operation of the library media center. Funding for these items should be an ongoing commitment.

Other Revenue Sources

Due to current financial conditions, available funding may not always meet the financial needs of the school library media center. During such times, other sources of funding may be sought. Typical sources might include:

- grants
- parent/teacher organizations
- book fairs
- fundraisers
- lost materials charges and fines

Monies raised from these and/or other sources are to be dedicated exclusively to the library which raised the funds. Such monies should not cause a reduction in the general library budget through either budget transfer, future year budget requests or reduction in current funds.

Circulation

The individual school library media centers may establish their own circulation policies with respect to the size of their individual collections and school needs. These policies should include:

1. Collections
 - a. General book collection
 - b. Paperback books
 - c. Teacher collections
 - d. Reference materials
 - e. Reserve materials
 - f. Periodicals
 - g. Audio-visual materials
 - h. Audio-visual equipment
2. Circulation parameters
 - a. School population
 - b. Community
3. Inter-library loan
4. Checkout procedure
5. Renewals
6. Overdue materials
7. Lost materials

Orientation

Time should be scheduled at the beginning of each academic year for student orientation sessions. Reviewing library media center policies and procedures will reinforce guidelines for that use during the year.

Copyright

There will be no copying of print, video, films, or audio materials not in the public domain without written permission of the producer. Copyright laws will be posted in all school libraries. Students, where appropriate, and other patrons will be acquainted with the full meaning of these laws. All teachers, staff, and media specialists will observe copyright laws.

Confidentiality

The Chariho Regional School District believes that all media center patrons have a right to privacy as guaranteed by the United States Constitution. The library media specialists will strive to protect the privacy of students, teachers, and parents who use the library media center. To assure this, no person who works in the media center, as either a volunteer or paid employee, may divulge any information concerning materials used by a patron. Circulation records are confidential.

Patrons are to be informed personally when they have overdue materials.

Teachers may be asked to help in expediting the return of overdue materials. No lists of overdue or lost items are to be made available to the public under any circumstances.

Policy Review and Revision

Policy development is a continuing process based on the changing needs of the school and community. Library media policies, rules, guidelines, and procedures shall be reviewed and evaluated on an ongoing basis. This will be done according to the procedures established by the administration and the library specialist.

Objections to/Requesting, and Reconsideration of Library Materials

~~Any resident or employee of~~ **The parent/guardian of any student or a student over the age of eighteen enrolled in** the Chariho Regional School District may address concerns with regard to materials used or not used in the district's educational program. Materials will remain in use until a final disposition as to the appropriateness and/or affordability has been made. Upon receiving a concern, the following will be done:

1. The school official or library media specialist initially receiving the concern will treat that concern in a courteous manner. The concerned ~~individual~~ **party** will be referred to the building principal.
2. The principal will request that the concerned ~~individual~~ **party** meet informally with the library media specialist. At this time, the school's selection policy should be reviewed with the complainant. If the complainant still finds the offending material unacceptable, alternate reading materials or assignments will be found for the student.
3. If the matter cannot be resolved informally, the concerned party should complete the Request of Reconsideration of Library Materials form. This form should be signed and returned to the library media specialist involved, ~~A copy will be forwarded to the building principal~~ **and the Assistant Superintendent.**
4. Upon receipt of the completed form, the ~~Assistant Superintendent~~ **library media specialist** will call a meeting of the **Library Media Specialists, members of the Library Media Curriculum Committee as well as selected content leaders, lead**

teachers, department chairs, two parents and one student (at the secondary level) within thirty (30) days Center Advisory Committee to review the specific concern and material. The concerned party, the principal and designee(s) from the committee will be notified and invited to attend of this meeting and present their findings at this meeting. The committee will select a representative, who will present the recommendations of the committee, in writing, to the Assistant Superintendent within two weeks. If it is possible to locate the reviews of the materials in question, they will also be presented to the committee. Upon completion of their investigation, the committee will present their opinion, in writing, to the library media specialist within two week.

- a. The selected representative of the committee shall be appointed as long as there is no conflict of interest with the material under review, as credibility is of paramount importance.
 - b. The recommendation will be made based on the review of the submitted form and information presented by the concerned party and the principal and/or designee. The recommendation will include a determination to 1) retain the book/material(s) 2) withdraw the book(s)/material(s) 3) limit the educational use of the book(s)/material(s). The recommendation will also include the reasoning behind the determination.
5. ~~The Media Center Advisory Committee will consist of at least one senior teacher, one administrator, one library media specialist, two parents, and one student (at secondary level only).~~
 6. ~~The chairperson of this committee should not be an employee or officer of the regional district. As credibility is of paramount importance, it is essential that the chairperson be a member of the community.~~
 7. ~~It is advisable that the committee establish meeting times as needed~~
 8. 5. A written decision will be sent to the building principal and the concerned party who will notify the concerned individual of the committee's decision within thirty ten (1030)school days.
 9. 6. The principalAssistant Superintendent will, at the same time, notify the Superintendent of the complaint and the attempts to resolve the problem.
 10. 7. If the concerned individual party is not in agreement with the committee's decision, an appeal can be made to the Chariho Superintendent at level two of the district's Appeal Policy. within thirty(30) days.
 11. If the concerned individual-party is not in agreement with the superintendent's decision, an appeal can be made to the Chariho School Committee within thirty (30) days at level two of the district's Appeal Policy.
 12. 8. Any decision to remove a book from the shelf shall be reported to the school committee prior to its removal.

REQUEST FOR RECONSIDERATION OF LIBRARY MATERIALS FORM

Request Initiated by: _____

Address: _____ Phone _____

Please check type of material:

- ☐ book
 ☐ ~~magazine~~ **periodical**
☐ **newspaper**
- ☐ software
 ☐ ~~record~~ **website**
☐ ~~video~~ **picture/diagram**
- ☐ ~~movie~~ **audio-visual**
☐ TV Program **map/chart**
☐ ~~pamphlet~~ **podcasts**
- ☐ ~~kit~~
- ☐ ~~filmstrip~~
☐ ~~cassette~~
☐ ~~video~~
- ☐ Other: _____

Subject/Grade/School (specify) Location: _____

Author (if any): _____

Publisher of producer (if known) _____

Request initiated by _____

Address _____

Requesting party represents: _____ him/herself _____ other individual

_____ organization (please furnish name) _____

_____ other group (please furnish name) _____

1) What would you like your school to do about this material?	<input type="checkbox"/> Do not assign it to my child.	<input type="checkbox"/> Withdraw it from all students as well as my child.
2) Concern regarding this material? Please be specific; cite pages or examples.		

3) Why do you believe this material is appropriate or inappropriate for school use?	
4) What do you feel would be the result of reading, listening to, or viewing this material?	
5) For what age group would you recommend this material?	
6) How would this material be of value in the classroom?	
7) Have you read the entire book, viewed or listened to the entire media (in the same format it was presented in the educational setting)?	
8) How did you become aware of this material?	
9) Are you aware of the judgment of this material by educational professionals?	
10) What do you believe is the theme of this material?	
11) Is there other material of equal comparable educational quality you would recommend that would convey as valuable a picture and perspective of our civilization, or convey the same concepts, or provide the same instruction?	
12) Any additional thoughts or comments would be welcome.	

Adopted 1/24/95; Revised and effective 10/26/21

1. ~~What would you like your school to do about this material?~~

~~_____ Do not assign it to my child~~

~~_____ Withdraw it from all students as well as my child~~

~~_____ Add the material to the collection~~

2. ~~Concern regarding this material? Please be specific; cite pages or examples.~~

- ~~3. Why do you believe this material is appropriate or inappropriate for school use?~~
- ~~4. What do you feel would be the result of reading, listening to, or viewing this material?~~
- ~~5. For what age group would you recommend this material?~~
- ~~6. How would this material be of value to the library collection?~~
- ~~7. Have you read the entire book viewed or listened to the entire media?~~
- ~~8. How did you become aware of this material?~~
- ~~9. Are you aware of the judgment of the material by literary and/or educational professionals?~~
- ~~10. What do you believe is the theme of this material?~~
- ~~11. Is there any other material of equal literary and artistic quality you would recommend that would convey as valuable a picture and perspective of our civilization, or convey the same concepts, or provide the same enjoyment?~~
- ~~12. Any additional thoughts or comments would be welcome.~~