The Board of Education requires the district administrator to review the personal property of the district periodically and to dispose of that material and equipment which is no longer usable in accordance with the terms of this policy.

"Personal property" means property other than real property. It may be tangible, having physical existence, such as vehicles, equipment, or instructional materials or intangible, such as intellectual property.

"Real property" means land, including land improvements, structures, and appurtenances thereto, but excludes moveable machinery and equipment.

## A. Instructional Material

The district shall review instructional materials (i.e. textbooks, library books, manuals, support materials, etc.) periodically to determine the relevance of such materials to the present world and current instructional programs. The following criteria will be used to review instructional materials for redistribution and possible disposal:

- 1. concepts or content that do not support the current goals of the curriculum
- 2. information that may not be current
- 3. worn beyond salvage

## B. Equipment

The district shall inspect the equipment used in the instructional program and other equipment owned by the district periodically, to determine the condition and usability of such equipment in the current educational program or other district operations. Should the equipment be deemed no longer serviceable or usable, the following criteria will be used to determine possible disposal:

- 1. repair parts for the equipment no longer readily available
- 2. repair records indicate the equipment has no usable life remaining
- 3. obsolete and no longer contributing to the educational program or in use for other operational purposes
- 4. some potential for sale
- 5. creates a safety or environmental hazard

## C. Disposal Procedure

1. Property Purchased with Non-Federal Funds
The district administrator is authorized to dispose of obsolete

Initial Adoption: 4/25/22

Final Adoption: 5/2/22

instructional and other property by selling it to the highest bidder, by donation to appropriate parties, or by proper waste removal. Assets with an estimated value greater than \$500 shall be brought to the attention of the board and the board shall determine the method of sale or disposal. All funds received from the sale of district assets shall be deposited into the appropriate fund revenue account.

2. Property Purchased with Federal Funds
Disposal of personal property purchased with federal funds shall be disposed of in accordance with federal guidelines.

When original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the district shall request disposition instructions from the federal awarding agency if required by the terms and conditions of the federal award. Disposition of the equipment will be made in accordance with disposition instructions of the federal awarding agency.

Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the federal awarding agency.

Except as provided in §200.312 federally-owned and exempt property, paragraph (b), or if the federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair market value in excess of \$5,000 may be retained by the non-federal entity or sold. The federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the federal awarding agency may permit the non-federal entity to deduct and retain from the federal share \$500 or ten percent (10%) of the proceeds, whichever is less, for its selling and handling expenses.

LEGAL REF:

Code of Federal Regulations 2 C.F.R. 200.312, 200.313 120.10(12), Wis. Stats. 120.13(19m), Wis. Stats.

Initial Adoption: 4/25/22

Final Adoption: 5/2/22