

Recommendation: Retire Policy 2313 (Depreciation of Materials)

Policy 2313 appears to be a locally generated policy rather than a standard WSSDA model policy. Its contents overlap heavily with several of our existing operational policies, making it redundant. The responsibilities for tracking, maintaining, safeguarding, and disposing of district property are already thoroughly covered elsewhere in our policy manual.

Key Reasons to Retire:

- Covered by Policy 6801: Asset inventory, accounting, tracking, and removing items from district records are all detailed in Policy/Procedure 6801 (Capital Assets and Theft-Sensitive/Other Assets).
- Covered by Policy 6881: How we handle surplus, worn-out, or obsolete materials is fully addressed in Policy/Procedure 6881 (Disposal of Surplus Equipment and/or Materials).
- Covered by Policy 6570: General inventory standards for district property are explicitly required under Policy 6570 (Property and Data Management).
- Not a WSSDA Model Policy: WSSDA does not maintain a standalone policy for material depreciation, so retiring this helps streamline our board manual and align with state standards.

Retiring Policy 2313 eliminates duplicate language while keeping all of our asset tracking and disposal requirements fully intact across Section 6000.

~~DEPRECIATION OF MATERIALS~~

~~The maintenance of careful records of all instructional materials within the building or program is the responsibility of the building principal or his representative in cooperation with the building committee.~~

~~The Board of Directors of Summer School District shall adopt and periodically update a cost depreciation scale for district materials.~~

Adopted: 6/20/2012

Retired: 9/2026