

ANACORTES SCHOOL DISTRICT #103

Adoption Date: 4/27/00

Procedure No. 6570-P
Management Support

RECORDS MANAGEMENT AND RETENTION PROCEDURES

The ASD records officer shall have the responsibility for the safekeeping of all records according to the retention schedule cited below. The ASD records officer shall have authority to dispose of materials after the recommended retention period.

General Records:

Official public records have a statutory minimum retention of six (6) years. The retention period for office files and memoranda is based on operational requirements for each office. Whenever applicable, the retention period starts with the "cut-off." "Cut-off" is a term used to indicate when files or records may be terminated on a predetermined date. "Cut-off" prevents current records from attaining unmanageable size and facilitates the filing of new records. Calendar year records may be "cut-off" on December 31, and a new file established on January 1; all fiscal year records can be "cut-off" only upon the completion of an action or event, such as termination of contract, final payment of a contract, termination of employment, etc. Regardless of the duration of the retention period, records series should be kept in office files after "cut-off" only as long as is necessary to satisfy 1) active reference; 2) audit, when required; and, 3) other operational requirements. Once these three factors have been satisfied, the records should be transferred to a records center for the remainder of the retention period.

E-mail Records:

E-mail messages with public record content should be retained in e-mail format only as long as they are being worked on or distributed. The ASD will retain records in compliance with the General Records Retention Schedule for School Districts and Educational Service Districts in Washington State found at: http://www.secstate.wa.gov/_assets/archives/SchoolDistrictsGeneralRecordsRetentionScheduleVer7.pdf.

All e-mail and attachments will be automatically deleted by the ASD e-mail system after thirty (30) days, unless the user has moved the message(s) to an archived file. Two special electronic e-mail archive folders will be maintained to store e-mail messages longer than thirty (30) days, providing they fall within the retention guidelines provided below. These folders will permit e-mail storage for each ASD e-mail account/user for two (2) years and six (6) years.

No legal obligation, or desire, to create/maintain electronic (e-mail) records exists. ASD e-mail account holders are encouraged to archive only e-mail messages that are the sole source of communication or record, and then only if that e-mail fits within the criteria listed below.

The criteria for the two archived folders or permanent printed copy are:

Two (2) Years- Greater latitude exists here and records that would be stored here could involve all staff. Items to be stored here would include (only if the sole communication or record is e-mail/attachment)

- e-mail/attachments sent to department heads in the course of ASD business;
- e-mail/attachments that tend to be cyclical, such as annual notices;
- e-mail/attachments that relate to a project for which the employee may desire to consider prior correspondence;
- correspondence with formal ASD Advisory Committee/Council; and/or,
- formal public records request (which should also be forwarded to the Superintendent).



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Six (6) Years- The types of records that would be stored here could involve a more diverse group of employees—all e-mail account holders are responsible for reviewing the following list to determine whether they send/receive e-mail records that would qualify. (Employees with questions are to ask their program director, an Assistant Superintendent, or the Superintendent for direction.) Items to be stored here would include (only if the sole communication or record is e-mail/attachments):

- formal citizen complaints/requests and response(s);
- formal request for ASD records for research purposes;
- formal ASD Advisory Committee/Council meeting packets and attachments;
- construction project files;
- property (real estate) purchase proposals, lease negotiations (e.g., Discovery Program site lease);
- financial support documents for grants;
- ASD safety committee minutes;
- application for employment;
- ASD job announcements/postings (when solely issued electronically);
- ASD surplus property inventory;
- final ASD project/program reports or recommendations; and/or,
- correspondence related to official public business (by the Board or Superintendent).

Permanent- Any e-mail that is deemed to be necessary to keep permanently should be printed and filed according to policy. These e-mails to be printed would most likely be limited to those involving the Superintendent, Administrative Assistant to the Superintendent, Assistant Superintendents, and in some limited situations Program Directors/Clock Hour staff. Items to be printed and filed would include (only if the sole communication or record is via e-mail/attachments)

- boundary records and petition action;
- accreditation certificates;
- clock hour transcripts/records;
- hazardous materials abatement documents;
- official legal opinions made by ASD attorney; and/or
- ASD litigation related files/correspondence;

ASD employees will be informed of the e-mail record retention expectations and held accountable for following them.

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FIXED ASSETS

INTRODUCTION

The fixed assets system provides for the inventorying and recording of equipment with a unit cost of \$5,000 or more and/or equipment considered theft sensitive with a unit cost of less than \$5,000. It is the responsibility of the Business Office to monitor and maintain the fixed asset system for compliance and to identify, classify, tag, and process all equipment identified as a fixed asset item. The following procedures will ensure the identification, capture, and disposal of all fixed asset equipment in accordance with district policies.

PROGRAM OBJECTIVE

1. Provide for accountability of all district assets through effective planning and utilization of district resources in the recording, accounting, transferring, and disposing of these assets.
2. Provide for risk management records to insure adequate and proper loss coverage for school district property.
3. Establish methods to develop information for capital planning, budgeting, and replacement decisions.
4. Assign the responsibility for custodianship and security to the administrator with primary use.
5. Ability to determine losses and file necessary reports promptly in order to expedite insurance claims.
6. To establish accurate and reliable inventory records that can be used by administrative and service support.

ADMINISTRATION

1. Building principals and department administrators will be responsible for the control of equipment assigned to their location.
2. All employees who have been delegated responsibility for the equipment inventoried within their location must become familiar with the Fixed Asset policy and procedure.
3. Administrators and principals are required each year to certify that the physical inventory in their location has been reviewed and that the explanation for unlocated item(s) is clear, complete, and correct.
4. It is the responsibility of each administrator to initiate proper documentation of the movement and transfer of the equipment between locations.



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CODING SYSTEM

Each piece or complete system of equipment deemed as requiring inventory tracking will be assigned a specific number. The tag will display the identification number and a bar code configuration identifying the asset as belonging to Anacortes School District. Fixed asset tags will be permanently affixed to each asset on the piece of equipment deemed the primary unit within a complete system; location of the tag usually will be on the right side.

The district has established a Fixed Asset Account Code Structure as follows:

Object Code 590 - Theft sensitive item with total cost of item less than \$5,000

Object Code 900 – Total cost of item (including shipping & tax) greater than \$5,000

A uniform description for each item within these categories has been established to provide for internal control and audit trail purposes. This description will be assigned by the Business Office to maintain the uniformity.

PURCHASE OF FIXED ASSET EQUIPMENT

All fixed asset equipment must be processed on a purchase order. The subobject code in the account number on the purchase order will identify whether the fixed asset is theft-sensitive.

Replacement of tags: It is the responsibility of the building principal or department administrator to notify the Business Office of any missing tags. The Business Office/warehouse departments will assist the administrator/ principal in determining the identification of the item with the missing tag and a tag will be issued with existing tag number.

PHYSICAL INVENTORY PROCEDURES

District staff will conduct a physical inventory of all district fixed asset items by location on a scheduled basis. Physical inventories will be coordinated to cause the least amount of disturbances to the classroom or department. The purpose of the physical inventory is to reconcile the records for all locations, providing information on the actual equipment assigned to each location. There should be exact agreement at all times; every item on the records should be on hand, and every item on hand should appear on the records.

Periodic Fixed Asset reports will be sent to each location for reconciliation. The Business Office will assist the administrator/principal with this process; however, it will be the responsibility of each location to account for all fixed asset items including missing and untagged items. The administrator/ principal will edit the inventory listing, fully explaining any variances, and file a missing/theft report if appropriate.

The Business Office will update the database and prepare a final inventory report to be sent to each administrator/principal/department supervisor and the Business Office.

TRANSFER OF FIXED ASSET EQUIPMENT

1. School/department must complete a "Fixed Assets Transfer Form" (see attachment "A") for all fixed asset items transferred to a new location. All information requested on the transfer form must be completed.



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2. Transfer forms should be distributed as follows:
 - Original sent to maintenance
 - One copy must be attached to the item being transferred prior to maintenance pickup (truck order).
 - One copy should be kept on file with the school/department
3. Maintenance will complete the transfer request by assigning the receiving location as the “owner” of the fixed asset which will appear on all inventory reports. The transfer form will then be sent to the Business Office to be input into the database.
4. Maintenance is responsible to move all fixed asset items. School/department must call the maintenance department for a work order to transfer the fixed asset to the new location.

DISPOSAL OF FIXED ASSET EQUIPMENT

1. School/department must complete a Fixed Assets Transfer Form (see attached) for all fixed asset items to be surplus. All information requested on the transfer form must be completed.
2. Transfer forms should be distributed as follows:
 - Original sent to maintenance
 - One copy must be attached to the item being transferred prior to maintenance pickup (truck order).
 - One copy should be kept on file with the school/department
3. Maintenance will complete the transfer request by assigning the item a status of “Surplus.” See “Surplus Property” procedure for disposal and disposition of surplus fixed assets. The transfer request form will then be sent to the Business Office to be input into the database.
4. Maintenance is responsible to move all fixed asset items. School/department must call the maintenance department for a work order to transfer the fixed asset to the surplus staging area.

THEFT OF FIXED ASSET EQUIPMENT

1. School/department should call the Business Office and request a fixed asset report for your location. This report will assist you in identifying the stolen fixed asset(s) by tag number and description of equipment.
2. School/department should complete a “Fixed Assets Theft Report” form (see attached) for all fixed asset items stolen. All information requested on the transfer form must be completed.
3. Send the completed form to the Business Office; copies will be provided to the Business Office for insurance and replacement purposes, and for database update.
4. The Business Office will adjust the inventory records to reflect the status of all items listed on the form as “Stolen.”
5. The Business Office will administer any insurance claims; see “Accident Reporting, Theft Reporting, Insurance Coverage” procedure for more complete details.



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DONATED FIXED ASSET EQUIPMENT

Items donated that meet the fixed asset criteria must be processed through the normal process. All documentation from donor must accompany items and then are sent to the Business Office to be input into the fixed asset database.

TRADE-IN OF FIXED ASSET EQUIPMENT

If a fixed asset item is to be traded-in on a purchase of a new/reconditioned fixed asset item, "Fixed Asset Transfer Form" must be completed and forwarded to the Business Office. Trade-in allowance must be listed on the purchase order along with the tag number and description.

REPORTS

The following Fixed Asset Reports are available upon request from the Business Office or the warehouse:

1. Report by Location
2. Report by Location and Equipment Code
3. Report by Equipment Code
4. Report by Tag Number

