

Inventories

The school district shall maintain a system for an annual inventory of all real and personal property. The Board shall set the threshold cost required for items to be inventoried. Equipment permanently fixed in a building such as heaters or lockers shall not be inventoried.

The equipment inventory shall serve both the function of control and conservation.

Responsibility for the system shall lie with the superintendent to whom principals shall be accountable for the maintenance of proper inventories in their schools.

Adopted: **1987**

Reviewed: March 2006 by Policy Review Committee
Policy Manual Updated November 2006 to Reflect CASB Recommendation
By Policy Review Committee June 2010

Revised: To conform with practice: date of manual adoption
Policy Manual Updated – Section D Approved July 25, 2000
December 18, 2000
August 16, 2010

LEGAL REF.: C.R.S. [29-1-506](#)(1)