

File: DID

## **Inventories**

The school district shall maintain a system for an annual inventory of all real and personal property costing 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

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: October 1992  
Revised: September 2000

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