

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.

Adoption: September 12, 1989

Revised: January 17, 2017

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