

## INVENTORIES

The school district shall maintain a system for the inventory of all items costing more than \$100 or having a life expectancy of five years or more, with the exception of equipment permanently fixed in a building such as heaters or lockers.

Inventories of all of the school's equipment will be taken by the personnel, under the direction of the Superintendent, at least once a year, usually at the end of the school year.

Adopted: 6/17/80

Reviewed: 4/98

LEGAL REF.: 1973 C.R.S. 29-1-506