



## DID - FIXED ASSET INVENTORIES

Poudre School District shall maintain a system for an annual inventory of all real and personal property costing \$5000 or more and having a life expectancy of two years or more, with the exception of equipment, such as lockers, permanently fixed in a building.

Principals and site managers shall be accountable to the superintendent or designee for the maintenance of proper inventories at their sites.

Current practice codified 1995

Adopted: May 22, 1995

Revised: August 11, 1997

Revised: June 26, 2000

LEGAL REF:

C.R.S. 29-1-506(1)