

### Fixed Assets Inventory

The district will maintain a system of inventory of all items costing more than \$50 with the exception of equipment permanently fixed in a building.

The inventory system will serve both the function of control and conservation.

Responsibility for the system will be with the superintendent or designee, to whom principals will be accountable for the maintenance of proper inventories.

The central office will maintain a fixed assets inventory of the entire district.

### Inventories

The superintendent shall keep accurate record of textbooks, library books, movable equipment, including visual education equipment, athletic equipment, music equipment, uniforms, typewriters and the like. He/she shall report to the board losses of equipment and supplies not consumed in the process of use.

The superintendent shall require a semi annual inventory check of all fixed assets by individuals accountable for those assets.

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