
AURORA PUBLIC SCHOOLS
Adopted June 1992
Revised April 2005
Revised October 2007
Reviewed May 2015
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APS Code: DID

INVENTORIES

The district shall maintain a system for an annual inventory of all items costing \$5,000 or more 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.

The equipment inventory shall serve both the function of control and conservation.

Responsibility for the system shall lie with the superintendent to whom principals and site managers shall be accountable for the maintenance of proper inventories in their sites.

This responsibility is shared with the internal audit department and director of materials management.

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