File: DID

**Inventories**

The BOCES 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 shall not be inventoried.

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

Responsibility for the system shall lie with the executive director or designee.

Adopted: January 20, 2016

LEGAL REFS.: C.R.S. 22-5-108 (1)(a) (powers of board)

C.R.S. 22-32-109 (1)(b) (board duty to adopt policies for efficient administration of the BOCES)

C.R.S. 29-1-506 (1) (local government – continuing inventory)