

EUREKA COUNTY SCHOOL DISTRICT

INVENTORY MANAGEMENT

The superintendent is responsible for establishing and maintaining a district-wide inventory system to account for all district equipment.

A. Records to be Maintained

Sufficient records will be maintained to allow compiling such reports, or accounting and audit lists, as may be deemed necessary for adequate control and documentation.

B. Valuation of Equipment

Any single item purchased with a value of \$5,000.00 or more and with a useful life that exceeds one (1) year will be deemed equipment. This price will exclude any tax (if appropriate) and freight.

ADOPTED: 03/10/92  
REVISED: 05/11/04  
REVISED: 01/13/09  
REVIEWED: 11/13/18