

## FISCAL MANAGEMENT

### SERIES 600

Policy Title ...INVENTORY

Code No. 683

An annual inventory of all furniture and other equipment shall be maintained under the supervision of the Superintendent of Schools. All items of equipment that are not consumable in nature and valued over \$5000.00 shall be included in the annual inventory.

A perpetual inventory shall be maintained for all items that are consumable in nature.

Date of Adoption:  
July 12, 1976  
Reviewed:  
June, 1990  
September 15, 2008

Legal Reference: Code of WI  
120.12 (1)