

EVERETT SCHOOL DISTRICT NO. 2

RESOLUTION NO. 305

FIXED ASSET INVENTORY

WHEREAS, RCW 28A.58.040 gives exclusive control over district property to the Board of Directors, and RCW 28A.58.150 (5) charges the Superintendent with reporting annually the value of all school furniture and apparatus, and

WHEREAS, guidelines are needed as to the minimum value and useful life of items to be classified as fixed assets as differentiated from supplies.

BE IT RESOLVED, that items purchased or otherwise acquired which have a unit cost or value of three hundred dollars (\$300.00) or more and have a useful life of three (3) years or more shall be inventoried and accounted for as a fixed asset.

Adopted this 6th day of December, 1982 and authenticated by the signatures affixed below.

Attested by:


Secretary to the Board


President to the Board





