

## **INVENTORIES**

Code **DID** Issued **12/02**

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Purpose: To establish a basic structure for the accurate inventory of center property.

The director is responsible for setting up a system to maintain an accurate inventory of materials, equipment and real estate in the center system.

Each year prior to the closing of school, the director or his/her designee will arrange for an inventory of textbooks and equipment. The inventory will include the serial numbers of all equipment.

The director will keep the inventory on file the business office.

(Cf. DN)

Adopted 12/17/02

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Legal references:

- A. State Board of Education Regulations:
  - 1. R-43-172 - Accounting and reporting.