

INVENTORIES

An accounting will be made annually for all district-owned property real and personal.

An inventory record system shall be developed by the superintendent. All inventory records shall be annually updated showing deletions and additions, the estimated value, original cost (where available), date of purchase, serial numbers (where available) and location and condition of each piece of district-owned property.

Each building principal shall take an annual inventory of district-owned property under the direction of the superintendent. Inventory forms shall be developed by the superintendent. One copy of each inventory taken in an attendance center shall be filed in that building, and one copy shall be filed in the central office with the clerk.