

## **Business/Non-Instructional Operations**

### **Inventory of Assets**

The Board of Education acknowledges that the maintenance of a continuing inventory of equipment, furniture, and non-consumable supplies of the school system is an essential business procedure. Such inventory serves the following purposes:

1. Identifies insurable items for insurance purposes.
2. Indicates investment by the community in school property.
3. Aids in budget control.

The Superintendent's designee will be directed to keep a continuing and master inventory system of all property under the supervision of the Board of Education.

A periodic physical inventory shall be conducted for each school property as recommended by the Director of Business. Items that are worn out, obsolete or missing shall be reported. Items purchased or received as gifts would be included in the revised building and master system inventory.