

Business and Non-Instructional Operations

**Inventories**

Equipment

An inventory of equipment shall be maintained. All items whose current value exceeds \$200 shall be included in the inventory, with the exception of equipment permanently fixed in a building such as heaters or lockers. The equipment inventory shall serve both the functions of control and conservation. The inventory shall include at least the description, name, date of acquisition, identification numbers, original cost, and location of use of all items. A record of the date and mode of disposal of all equipment removed from the inventory shall also be kept.

The inventory system shall be under the supervision of the Business Manager.

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