

## **FIXED ASSET ACCOUNTS**

Responsibility for the inventory system will lie with the Superintendent or designee, to whom principals and other account fund managers will be responsible for the maintenance of proper inventories. An annual inventory reconciliation will be conducted no later than July first and will include the following:

- Buildings and grounds equipment
- Furniture
- Instructional and support equipment
- Program equipment
- Vehicles
- Textbooks and supplementary books and materials
- All technology equipment

Every school will maintain a complete inventory book. A duplicate record book containing all school inventories will be maintained by the Business Administrator.

**Adopted: June 3, 1997**  
**Reviewed : March 12, 2013**