BUSINESS

Inventories

An inventory system for furniture, textbooks, and equipment shall be established as a means of monitoring property belonging to the Berryessa Union School District. Taking inventory on a regular basis shall also be used as a measure of control and conservation in the purchase of furniture, equipment and textbooks.

The inventory system for furniture and equipment shall be supervised and records maintained by the Purchasing Department. The inventory system for text books shall be supervised by the District Librarian. A physical inventory of furniture and equipment shall be taken at least once every two years to maintain and update records.

LEGAL REFERENCE	California Education Code Section 35168
	California School Accounting Manual, 2007 Edition

Policy Adopted:August 11, 1983Revised Policy Adopted:October 23, 1984Revised Policy Adopted:June 10, 2008Revised Policy Renumbered from BP 3510 and BP 3520:May 17, 2011