

# Weakley County Board of Education



Monitoring:	Descriptor Term: <b>Inventories</b>	Descriptor Code: 2.702	Issued Date: 11/2/2006
-------------	--	---------------------------	---------------------------

- 1
- 2 *General*
- 3
- 4 The director of schools shall establish an accurate inventory procedure for all school real and
- 5 person (e.g. material and equipment) property, and this system shall be implemented at each
- 6 school facility. Administrative personnel shall ensure that a physical count of all such property is
- 7 taken at the end of each fiscal year, and this inventory shall be properly entered on the
- 8 appropriate records for accounting purposes.<sup>1</sup>
- 9
- 10 Each school shall maintain a complete inventory with a duplicate maintained in the central office
- 11 and the Weakley County Finance Department.

---

Legal Reference:

<sup>1</sup> *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-18 through 4-20