

Wilson County Board of Education

Policy Description:

Inventories

Policy Number:

2.702

Amended Date:

06/30/08

Rescinds:

Issued:

06/03/04

1 **GENERAL**

2
3 The Director of Schools shall establish accurate inventory procedures for all school real and personal (e.g.,
4 material and equipment) property, and this system shall be implemented at each school facility. Administrative
5 personnel shall ensure that a physical count of all such property is taken at the end of each fiscal year, and this
6 inventory shall be properly entered on the appropriate records for accounting purposes.¹

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8 Each school shall maintain a complete inventory with a duplicate maintained in the central office.



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¹ Tennessee Internal School Uniform Accounting Policy Manual; Section 4-13