

**SCOTLAND BOARD OF EDUCATION**  
**Board Policy**

**Business/Non-Instructional Operations**

**Inventories**

**Equipment**

An inventory of equipment shall be maintained in a manner authorized by the State Board of Education. All items which have a current value which exceeds \$500 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.

**Instructional Equipment**

An annual inventory of instructional equipment for each classroom (i.e., globes, maps, stands, small shop tools, etc.) shall be maintained.

The inventory system shall be under the supervision of the Superintendent or designee.