

PHYSICAL INVENTORY OF FIXED ASSETS ADMINISTRATIVE GUIDELINES

The Chief Financial Officer will administer the District Fixed Assets Plan.

The Director of Business Services will maintain the "Accounting System" which accounts for all equipment, facilities and land.

Physical inventory records will be maintained and forwarded to Business Services Department on April 30 each year as follows:

General Notes:

- Inventory will be once a year.
- Additions and deletions should be reported throughout the year.
- Additions and deletions should be reported on the approved district form.
- All fixed assets are subject to review and testing by the district's auditors.

NON-INSTRUCTIONAL EQUIPMENT

Inventory Maintained by: Building Principal and/or Department Administrator

Typewriters, furniture

NON-INSTRUCTIONAL PRINTING EQUIPMENT

Inventory Maintained by: Director of Printing

Copiers, duplicators, laminators, and binders

INSTRUCTIONAL EQUIPMENT

Inventory Maintained by: Building Principal

Instructional Equipment not inventoried by district coordinators.

NON-INSTRUCTIONAL COMPUTERS

Inventory Maintained by: Director of Data Processing

Computers, terminals, main frame, printers and other peripheral devices for district non-instructional use.

District Code:

INSTRUCTIONAL COMPUTERS

Inventory Maintained by: Coordinator of Instructional Computers

Computers, terminals, printers and peripherals for the district instructional programs. (Instructional Computer Lab)

AUDIO VISUAL

Inventory Maintained by: Library/Media Coordinator

Equipment for the district.

SCIENCE, LANGUAGE ARTS, SOCIAL STUDIES AND MATHEMATICS

Inventory Maintained by: Respective Instructional Coordinator

Equipment for the district core programs.

OTHER INSTRUCTIONAL AREAS SUCH AS INDUSTRIAL ARTS, BUSINESS EDUCATION, HOME ECONOMICS, PHYSICAL EDUCATION, MUSIC, ART

Inventory Maintained by: Department Coordinator and/or other designated person by the Assistant Superintendent of Curriculum/Instruction

CAFETERIA EQUIPMENT

Inventory Maintained by: Director of Food Services

(Excluding food supplies) That complies with the Policy DBC for the district.

CUSTODIAL EQUIPMENT

Inventory Maintained by: Director of Facilities

That complies with Policy DBC for the district.

MAINTENANCE EQUIPMENT

Inventory Maintained by: Director of Facilities

That complies with Policy DBC for the district.

VEHICLES

Inventory Maintained by: Director of Facilities

Except pupil transportation for the district.

PATTONVILLE SCHOOL DISTRICT

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District Code:

LAND, BUILDINGS AND STRUCTURES

Inventory Maintained by: Director of Facilities

For the district.

TRANSPORTATION EQUIPMENT AND BUSES

Inventory Maintained by: Director of Transportation

For the district.

Adopted: March 23, 1993

Revised: April 25, 2000