

**Inventories**

The Business Manager shall cause an inventory to be made annually by all employees. The employee, building principal, and District Office shall each receive one copy of the inventory. All new personal property shall be recorded on the inventory annually and lost or destroyed property shall be recorded on the inventory giving the date and circumstances of the loss.

Legal References: SDCL 5-24-1; 5-24-3; 13-16-6; ARSD 10:02:01:01

Revised: December 11, 1995; July 12, 2010