



BOARD POLICIES

DIVISION XIII. Business Services	POLICY NUMBER 13.03.00
CATEGORY 13.03.00 Inventories	DATE Adopted 1971 Revised 1982, 8/1990, 9/1995, 2/2002, 4/2013, 9/2015, 8/2019

13.03.00 **INVENTORIES**

- A. Warehouse Supplies
 A perpetual inventory of warehouse supplies (copier paper, college stationery/envelopes and gas cylinders) will be maintained for consumable items used in the instructional, administrative, cafeteria, maintenance and operations departments. The purpose of this inventory will be to purchase items on an as-needed basis and for conservation of materials and supplies. A physical inventory will be performed annually.

- B. The physical inventory should be completed before July 15th of each year.