

**BOARD POLICY
INVENTORY**

CODE: DIC

The Okefenokee RESA Board of Control requires that a current inventory of all properties and equipment be on file in the Okefenokee RESA office. The computerized inventory shall consist of federal, state, and local equipment; and the information maintained shall comply with federal and state requirements. Individual federal programs shall be responsible for maintaining their own inventories. The inventory shall be subject to the capitalization limit set forth in DIB unless otherwise denoted by law. A supplemental manual inventory may be maintained for items under the capitalization level.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

Note: The State of Georgia has moved the Georgia Code. This new environment no longer allows us to link directly to the Georgia Code. For example enter 20-02-0211 in the search window and the Georgia Code will appear.

State Reference	Description
O.C.G.A 20-02-0260	Capital outlay funds, generally

Adopted: April 22, 2003

Last Revised: August 23, 2017