

## **BP 3440 INVENTORIES**

The Superintendent or designee shall provide for the proper control and conservation of district property. He/she shall maintain an inventory for all items currently valued in excess of \$500 or a lesser amount if required by state or federal grant requirements or regulations.

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies) (cf. 3440.1 - Fixed Assets Capitalization)

(cf. 3290 - Gifts, Grants and Bequests)

(cf. 3400 - Management of District Assets/Accounts)

### *Legal Reference:*

#### *ALASKA STATUTES*

14.11.011 Grant applications

14.11.017 School construction grant conditions

14.14.050 Annual audit

#### *ALASKA ADMINISTRATIVE CODE*

4 AAC 06.120 Accounting and audit manuals, charts of accounts, code descriptions

4 AAC 51.300 Vocational facilities and equipment

*CARL D. PERKINS VOCATIONAL EDUCATION ACT, Public Law 98-524, 99-159 34*

*CODE OF FEDERAL REGULATIONS, 74.132-74.140*

Office of Management and Budget, Circular A-102, Attachment N, Property Management Standards

*Revised 10/2021*

**9/92**

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