

Clackamas Education Service District

Code: **DID**
Adopted: 7/24/02
Readopted: 05/20/09
Orig. Code(s): 4080

Property Inventories

CESD shall maintain inventory records of all fixed assets in accordance with governmental accounting standards. CESD's records shall be updated annually to include disposals and newly purchased property which occur during the year.

Fixed asset records shall include all CESD-owned property such as land, buildings, improvements to property other than buildings, and equipment with a value greater than \$5,000. Any other CESD-owned computers and related electronic information devices as identified by CESD, regardless of value, will be inventoried annually.

END OF POLICY

Legal Reference(s):

[ORS 334.125](#)