

## Properties Inventories

The High Desert ESD (ESD) will maintain inventories of properties in accordance with State and Federal law and regulations. The Board may authorize the employment of an appraisal company to assist with the inventory procedure.

### I. Fixed Assets

The ESD will maintain a complete property inventory of fixed assets, which includes all district-owned property such as land, buildings, improvements to property other than buildings (i.e., parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than \$5,000 as defined by the *Program Budget and Accounting Manual*, published by the Oregon Department of Education.

### II. Other ESD Equipment

Other ESD equipment having a value less than **\$5000** may be included as part of the district's inventory according to program needs or requirements and will be inventoried according to each program's or department's procedure.

END OF POLICY

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Legal Reference(s):  
ORS 332.155

*Program Budget and Accounting Manual*, Oregon Department of Education