

BEND-LA PINE SCHOOLS

Administrative School District No. 1

Deschutes County, Oregon

ADMINISTRATIVE REGULATION

Name: Criteria for Fixed Assets

Section: Fiscal

Code: DJD-AR

In order to qualify as capital outlay (acquisition of fixed assets), an item must have the following characteristics:

- It is more feasible to repair than to replace
- It will last more than one year in service
- It cost \$5,000 or more
- It retains its original shape and appearance in use

Reviewed / Approved: 6/28/02, 9/22/08