

## **SMALL AND ATTRACTIVE ASSETS**

The purpose of this policy is to provide for the effective control of small and attractive assets. Small and attractive assets are those fixed assets with a unit cost of under \$5,000 but which are considered vulnerable to loss.

Small and attractive assets will be entered either into Capital Asset Management System (CAMS) or the local inventory system. As a minimum the following items with a unit cost of \$300 or more will be treated as small and attractive by the agency:

<u>Code</u>	<u>Description</u>
5815	TTYs
5822	Communications equipment, public safety, Audio and Video
6651	Optical devices, binoculars, telescopes, infrared viewer and range finders.
6710-6730	Cameras and Photographic Projection Equipment
7012-7013	Microcomputer Systems, Laptop and Notebook Computers
7034-7039	Other IT Accessorial Equipment and Components (Scanners, Data Displays, Etc.)
7719	Musical instruments
7420-7450	Office equipment
7730	Record Players, Radios, Television Sets, Tape Recorders, VCR's, DVD Players, PDA's, GPS equipment and Video Cameras, Home Type

Additionally, the following items will be kept on the inventory system: Washers, Dryers, refrigerators, microwave ovens and various small power tools

Assets under \$5,000 that are not entered into CAMS or the local system shall be marked or otherwise identified as "Property of the Washington School for the Deaf". Examples of the type of equipment that shall be marked in this manner are: Chairs, file cabinets, bookcases, desks, ladders, scaffold, software and shop fabricated item such as benches, bulletin boards, etc.

The receiving department (Maintenance) responsibilities:  
Marking or placement of state tags on this type of equipment. Maintaining the local inventory system that will contain the same data on each item as required for CAMS. The maintenance and technology departments shall coordinate with the Business Office to conduct a biennial inventory of all equipment.

Reference: OFM 30.40.20

**Adoption Date: 10/12/07**