

In accordance with "The Uniform System of Accounts for School Districts" and the recommendations of the State Comptroller's Office, an inventory of fixed assets and other equipment and property of the district valuing over \$5,000 shall be maintained by the business Office, with the cooperation of all building and department administrators. An inventory of technology items that are property of the district shall be maintained by Information Services, with the cooperation of all building and department administrators.

The business official shall develop and maintain a system of internal controls for all fixed assets and other inventoried district property, including a property register which shall be updated on an ongoing basis. The Business official may use the assistance of outside advisors and appraisers in carrying out this responsibility.

Date of Board Adoption: February 10, 2015
Johnson City Central School District, Johnson City, New York