

School Board & School Authority Tangible

Capital Asset Guide revisions

Release no. 4

August 2009

This release should be retained and filed.

This release's purpose is accomplishing two purposes:

- A. Updated guide for changes in the process of reporting of tangible capital assets.
- B. Updated exception under Computer Hardware class. Revisions have therefore been made to the following areas:

IMPLEMENTATION TIMEFRAME

Updated this section to include changes in the process of reporting of tangible capital assets.

APPENDIX C – TANGIBLE CAPITAL ASSET LISTING

Amended exception under the Computer Hardware category to make it clear that the exception applies only to computers and not to the entire computer hardware class.