

**BEMIDJI AREA SCHOOLS
BEMIDJI, MINNESOTA**

DATE: SEPTEMBER 18, 2023

TO: BOARD OF EDUCATION

FROM: JEREMY OLSON, SUPERINTENDENT OF SCHOOLS

**SUBJECT: SECOND READING AND ADOPTION OF REVISED POLICY SBR
600-20-3: DEVELOPMENT AND MAINTENANCE OF AN
INVENTORY OF FIXED ASSETS AND A FIXED ASSET
ACCOUNTING SYSTEM**

COMMENTS:

Revisions have been made to SBR 600-20-3:Development and Maintenance of an Inventory of Fixed Assets and a Fixed Asset Accounting System and this policy is presented for your approval. Revisions reflect the Minnesota School Boards Association Model Policy 704.