

Warren County Board of Supervisors

RESOLUTION NO. 317 OF 2023

RESOLUTION INTRODUCED BY SUPERVISORS LEGGETT, RUNYON, THOMAS, FRASIER, GERACI, BRUNO AND BEATY

ESTABLISHING RECORDING THRESHOLDS FOR SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS AS REQUIRED BY GOVERNMENTAL ACCOUNTING STANDARDS BOARD #96

WHEREAS, the Governmental Accounting Standards Board (GASB) has requested the establishment of recording thresholds for County subscription-based information technology arrangements pursuant to GASB #96, to be implemented for fiscal years beginning after June 15, 2022, now, therefore, be it

RESOLVED, that the Warren County Board of Supervisors hereby authorizes the establishment of recording thresholds for subscription-based information technology arrangements be, and hereby are, set forth as follows:

Subscriptions-based Information Technology Arrangements (Annual Exchange of Value)	\$5,000.00
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