

RESOLUTION 01-11-18

A Resolution pertaining to the requirements relating to GASB Statement 51.

Whereas; GASB Statement 51, Accounting and Financial Reporting for Intangible Assets

Whereas; the County of Wayne needs to establish Department responsibility of said value, and;

Therefore Be It Resolved; that said Resolution will become part of the Wayne County Policy regarding GASB 54

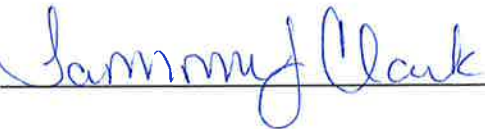
Therefore Be It Further Resolved; by the Wayne County Board of Supervisors, that the capitalization threshold for Wayne County will be \$50,000.00.

Dated and approved this 18th day of December 2017, at Wayne County, Corydon, Iowa.

 _____ Chairperson

 _____ Member

 _____ Member

Attest:  _____ County Auditor