

RESOLUTION 01-11-19

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 2nd day of January 2019, at Wayne County, Corydon, Iowa.


_____ Chairperson


_____ Member


_____ Member

Attest:  _____ County Auditor