

ORDINANCE NO. 2026- 01

AN ORDINANCE CONCERNING THE ADOPTION OF A MINIMUM INTERNAL CONTROL STANDARD AND PROCEDURE REGARDING CAPITAL FIXED ASSETS FOR CASS COUNTY SOLID WASTE MANAGEMENT DISTRICT

WHEREAS, the Cass County Solid Waste Management District desires to pass an Ordinance Concerning the Adoption of a Minimum Internal Control Standard and Procedure Regarding Capital Fixed Assets for Cass County Solid Waste Management District; and

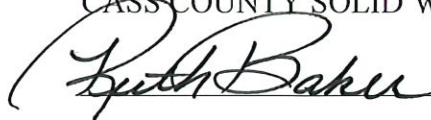
WHEREAS, the Cass County Solid Waste Management District finds that it is in the best interest of the Cass County Solid Waste Management District to provide for a policy regarding the acquisition, management, inventorying, and disposal of fixed assets that exceed Five Thousand Dollars (\$5,000.00) in value.

NOW, THEREFORE BE IT HEREBY ORDAINED BY THE CASS COUNTY SOLID WASTE MANAGEMENT DISTRICT THAT:

1. Any and all fixed asset purchases shall be authorized by the Cass County Solid Waste Management District.
2. If appropriate, under Indiana Law, the financial appropriation of funds to purchase a fixed asset must be authorized in an approved budget review by the Cass County Solid Waste Management District.
3. By October 15th of each calendar year, the Cass County Solid Waste Management District shall provide a fixed asset list of any item or series of items having a value of Five Thousand Dollars (\$5,000.00) or more.
4. The Office of the Cass County Solid Waste Management District shall keep such itemized listing reflecting all Cass County Solid Waste Management District's fixed assets of Five Thousand Dollars (\$5,000.00) or more and report such list annually to the Indiana State Board of Accounts.
5. Any disposal of a fixed asset must be approved by the Cass County Solid Waste Management District. Such request for disposal should be maintained in the Cass County Solid Waste Management District office, detailing why the assets should be disposed of.

APPROVED this 16 day of April, 2026.

CASS COUNTY SOLID WASTE MANAGEMENT DISTRICT



Ruth Baker



Mike Deitrich



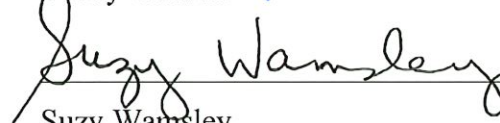
Roger Spencer



Dean Davenport



Sunny Gordon




Suzy Wamsley



Jacob Pomast

ATTEST:



Alicia Pifer, County Auditor