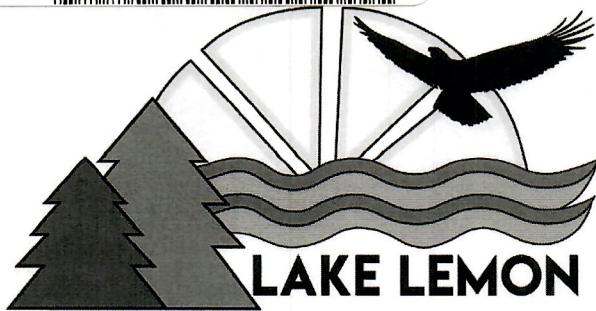


2026000140 RES \$0.00  
01/20/2026 02:12:25P 2 PGS  
Mary E Smith  
Brown County Recorder IN  
Recorded as Presented



2026000573 RESOL \$0.00  
01/15/2026 02:09:39P 2 PGS  
Amy Swain  
Monroe County Recorder IN  
Recorded as Presented



## Lake Lemon Conservancy District

### RESOLUTION 9-25-04

#### A RESOLUTION ESTABLISHING A CAPITAL ASSET POLICY

**WHEREAS**, Indiana law requires every local governmental unit to maintain a complete inventory of all of its fixed assets on an applicable General Fixed Asset Account Form in conformity with Generally Accepted Accounting Principles;

**WHEREAS**, the inventory of fixed assets will include long-term tangible property of a permanent nature, including land, buildings, machinery, motor vehicles, and boats, and

**WHEREAS**, the Lake Lemon Board of Directors is charged with establishing a capitalization policy, which sets forth a dollar amount threshold to be used in determining which equipment items should be listed on the inventory;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Lake Lemon Conservancy District, hereby determines that land, buildings, machinery, motor vehicles, boats, and equipment items constituting tangible property of a permanent nature with an individual purchase cost in excess of Five Thousand Dollars (\$5,000) should be considered permanent capital assets subject to inclusion in the inventory of fixed assets to be listed on the applicable General Fixed Asset Account Form. The General Fixed Asset Account Form shall be updated biannually through visually inspection of said assets.

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#### Contact Us

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812-334-0233



7599 N. Tunnel Rd.  
Unionville, IN 47468



lakelemon.org

**PRESENTED** to the Board of Directors of the Lake Lemon Conservancy District this 25th day of September, 2025.

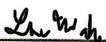
**ADOPTED BY THE FOLLOWING VOTE:**

**ADOPTED BY THE FOLLOWING VOTE:**

	<b>Aye</b>	<b>Neigh</b>	<b>Abstain</b>
<b>LES WADZINSKI, CHAIRMAN</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>BRET HUBER, VICE-CHAIR</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>DEBRA LADYMAN, TREASURER</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>DAVID CARRICO, Sub-Area I</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>STEPHEN WERNER, Sub-Area IV</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>MALCOLM MCCLURE, Sub-Area VI</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>MIKE BLACKWELL, Sub-Area VII</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Certification**

I certify under the penalties of perjury that the foregoing members of the Lake Lemon Conservancy District Board of Directors voted as indicated above at a public meeting on September 25th, 2025.

ATTEST:   
Lester Wadzinski (Sep 27, 2025 10:07:14 EDT)

Les Wadzinski, LLCD Chairman