

Book: 632 Page: 526-527

Receipt #: 54908

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RESOLUTION NO. 18 -2025

**A CORRECTIVE RESOLUTION BY THE CHEROKEE COUNTY, KANSAS BOARD OF COMMISSIONERS
CONCERNING WAIVER OF GENERALLY ACCEPTED ACCOUNTING PRINCIPALS**

WHEREAS K.S.A. 75-1120a(a) generally requires all Kansas municipalities, as defined in K.S.A. 75-1117, to utilize accounting procedures and fiscal procedures in the preparation of financial statements and financial reports that conform to generally accepted accounting principles as promulgated by the governmental accounting standards board and the American institute of certified public accountants and adopted by rules and regulations of the director of accounts and reports.

WHEREAS the Director of Accounts and Report shall waive such requirement upon request by the Board of County Commissioner and certain findings by such Board.

WHEREAS the Board of Cherokee County Commissioners finds financial statements and financial reports prepared in conformity with the requirements of subsection K.S.A. 75-1120a(a) are not relevant to the requirements of the cash-basis and budget laws of this State and are of no significant value to the governing body or members of the general public of Cherokee County, Kansas.

WHEREAS no revenue bond ordinances or resolutions or other ordinances or resolutions of the municipality requires financial statements and financial reports to be prepared in conformity with the requirements of K.S.A. 75-1120a(a).

WHEREAS Resolution 02-2025 contained a typographical error in Section 1 regarding the date.

WHEREAS it was the intent of the Commission to waive GAAP for calendar year ending December 31, 2025.

NOW THEREFORE the Cherokee County Board of Commissioners hereby resolves:

Section 1. The Cherokee County, Kansas Board of Commissioners requests the Director of Accounts and Reports waive the requirements of K.S.A. 75-1120a(a) for Cherokee County, Kansas for the year ending December 31, 2025.

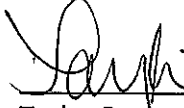
Section 2. the Cherokee County, Kansas Board of Commissioners shall cause Cherokee County's financial statements and report to be prepared on the basis of cash receipts and disbursements and adjusted to show compliance with Kansas cash basis and budget laws.

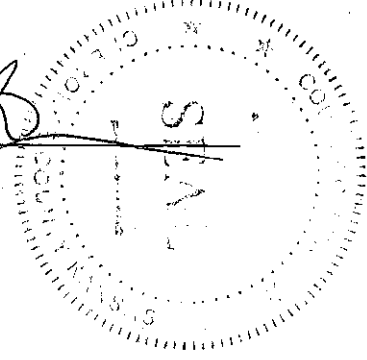
BE IT RESOLVED this 16th day of June 2025 by the Cherokee County Board of Commissioners.

Approved:

Attest


Myra Carlisle-Frazier
County Commissioner


Taylor Brown
County Clerk




Jack Garner
County Commissioner


Cory Moates
County Commissioner