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CHEROKEE COUNTY COMMISSIONERS

110 W. Maple St, Room 109, Columbus, KS 66725

Myra Carlisle Frazier – (620) 249-2081

Jack Garner – (417) 438-0468

Cory Moates – (620) 674-1195

RESOLUTION NO: 01-2026

A RESOLUTION BY THE CHEROKEE COUNTY, KANSAS BOARD OF COMMISSIONERS WAIVING GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

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)

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF CHEROKEE COUNTY, KANSAS,

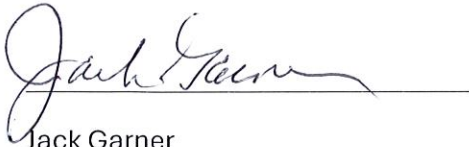
1. The Cherokee County, Kansas Board of Commissioners requests the Director of Accounts and Reports waive the requirements of K.S.A. 75-1120a(a) for Cherokee County, Kansas for the year ending December 31, 2024.
2. The Cherokee County, Kansas Board of Commissioners shall cause Cherokee County's financial 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.

PASSED AND APPROVED by the Board of County Commissioners of Cherokee County, Kansas this 5th day of January, 2026.




Myra Carlisle Frazier

Cherokee County Commissioner 1st District



Jack Garner

Cherokee County Commissioner 2nd District



Cory Moates

Cherokee County Commissioner 3rd District



Taylor Brown

Clerk of Cherokee County

