

RESOLUTION NUMBER: 2021-2

RESOLUTION TO WAIVE GAAP REQUIREMENT


WHEREAS, the Kiowa County Board of Commissioners, of Kansas, has determined that the financial statements and financial reports for the year ended 2020 to be prepared in conformity with the requirements of 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 Kiowa County or the members of the general public of Kiowa County and;

WHEREAS, there are no revenue bond ordinances or resolutions or other ordinances or resolutions of the municipality which require financial statements and financial reports to be prepared in conformity with K.S.A. 75-1120a(a) for the year ended 2020.

NOW, THEREFORE BE IT RESOLVED, by the Kiowa County Board of Commissioners of Kansas, in regular meeting duly assembled this 4<sup>th</sup> day of January 2021 that the Kiowa County Board of Commissioners waives the requirements of K.S.A. 75-1120a(a) as they apply to Kiowa County for the year ended 2020.

BE IT FURTHER RESOLVED that the Kiowa County Board of Commissioners shall cause the financial statements and financial reports of Kiowa County to be prepared on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of this State.


BOARD OF KIOWA COUNTY COMMISSIONERS:



Ronald Freeman

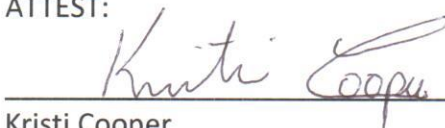


John Bertram



Bert Lowery

ATTEST:



Kristi Cooper  
Kiowa County Clerk