

RESOLUTION NUMBER: 2023-2

RESOLUTION TO WAIVE GAAP REQUIREMENT

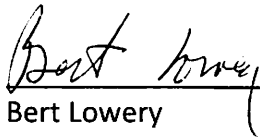
WHEREAS, the Kiowa County Board of Commissioners, of Kansas, has determined that the financial statements and financial reports for the year ended 2022 to be prepared in conformity with the requirements of K.S.A. 75-1120a(a) are not relevant to the requirements of the cash basis and budget laws of this 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 2021.

NOW, THEREFORE BE IT RESOLVED, by the Kiowa County Board of Commissioners of Kansas, in regular meeting duly assembled this 3rd day of January 2023 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 2022.

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:



Bert Lowery



John Bertram

David White

ATTEST:



Kristi Cooper

Kiowa County Clerk