

RESOLUTION CONCERNING ACCOUNTING PROCEDURES
AND FISCAL PROCEDURES AND PREPARATION OF
FINANCIAL STATEMENTS AND FINANCIAL REPORTS FOR
WOODSON COUNTY, KANSAS

WHEREAS, the County Commissioners of Woodson County, Kansas met at the Courthouse in Yates Center, Kansas on the 15th day of February, 1994, for the purpose of transacting business that might come before the Commissioners.

WHEREAS, K.S.A. 75-1120(a) requires the governing body of Woodson County, Kansas 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 National Committee on governmental accounting and the American Institute of Certified public Accountants and adopted by rules and regulations of the Municipal Accounting Board.

WHEREAS, pursuant to K.S.A. 75-1120a(c) the director of accounts and reports for the State of Kansas is required to waive the requirements of K.S.A. 75-1120a(a) upon the request of the governing body of any municipality to the extent requested by the governing body of such municipality.

WHEREAS, the governing body of Woodson County, Kansas, finds that the financial statements and financial report requirements of K.S.A. 75-1120a(a) for general fixed assets are not relevant to the requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the governing body or members of the general public of Woodson County, Kansas and there are no revenue bond ordinances or resolutions or other ordinances or resolutions of Woodson County, Kansas that require financial statements and financial reports to be prepared in conformity with the requirements of K.S.A. 75-1120a(a).

THEREFORE, BE IT RESOLVED by the members of the governing body of Woodson County, Kansas that the financial statements and financial report requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the governing body or members of the general public of Woodson County, Kansas.

BE IT FURTHER RESOLVED by the governing body of Woodson County, Kansas that the County Clerk is hereby directed to request the Director of Accounts and Reports, to waive the requirements of K.S.A. 75-1120a(a) relating to the preparation of financial reports that conform to generally accepted accounting principles for general fixed assets of Woodson County, Kansas.

BE IT FURTHER RESOLVED that this resolution be filed and become effective for the year of 1994.



Gordon McNitt, Chairman

ATTEST:



Sondra K. Solander, County Clerk