RESOLUTION #26-01

A RESOLUTION EXEMPTING ELK COUNTY, KANSAS FROM THE PROVISION OF K.S.A. 75-1117 (SUPP.1978), 75-1120 (SUPP. 1978), 75-1121 (SUPP. 1978) AND 75-1122 (SUPP. 1978), SO AS NOT TO REQUIRE ELK COUNTY, KANSAS, TO MAINTAIN GAAP PRESCRIBED FINANCIAL STATEMENTS.

BE IT RESOLVED BY THE GOVERNING BODY OF ELK COUNTY, KANSAS:

WHEREAS, the Elk County, Kansas, has determined that the financial statement and financial reports for the year ended December 31, 2026 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 the County Commissioners or the members of the general public of Elk County and

WHEREAS, there are no revenue bond ordinances or other ordinances or resolution of said municipality which require financial statements and financial reports to be prepared in the conformity with said act for the year ending December 31, 2026.

NOW, THEREFORE BE IT RESOLVED, by the County Commissioners of Elk County, Kansas, in regular meeting duly assembled this 12th day of January, 2026, that the said Elk County requests the Director of Accounts and Reports to waive the requirements of the said law as they apply to the Elk County for the year ending, December 31, 2026.

BE IT FURTHER RESOLVED, that the said County Commissioners shall cause its financial statements and financial reports of the said municipality 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.

ADOPTED on this 12th day of January 2026.

COUNTY CLERK SEAL

Board of County Commissioners
Elk County, Kansas

Chairman Elk County Commissioners

ATTEST:

Kerry E. Harrod
Elk County Clerk