

**RESOLUTION 2019-2  
GAAP WAIVER RESOLUTION**

**A RESOLUTION REQUESTING WAIVER OF THE REQUIREMENTS OF K.S.A. 75-1120a(a) AS THEY APPLY TO THE CITY OF GARNETT, KANSAS FOR THE YEAR ENDING DECEMBER 31<sup>ST</sup>, 2019.**

**WHEREAS**, the City of Garnett, Kansas, has determined that the financial statements and financial reports for the year ending December 31<sup>st</sup>, 2019 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 City Commission or the members of the general public of the City of Garnett, 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) as they apply to the City of Garnett for the year ending December 31<sup>st</sup>, 2019.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF GARNETT, KANSAS THAT** the Director of Accounts and Reports of the State of Kansas grant a waiver, pursuant to K.S.A. 75-1120a(c)(1), to the City of Garnett and the City Commission thereof from the requirements of K.S.A. 75-1120a(a) as to all financial reports of the City for the year ending December 31<sup>st</sup>, 2019.

**BE IT FURTHER RESOLVED THAT** the City Commission shall cause the financial statements and financial reports of the City of Garnett 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 BY THE GOVERNING BODY OF GARNETT, KANSAS**, this eighth (8<sup>th</sup>) day of January, 2019.

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Mayor

ATTEST:

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Travis Wilson, Interim City Clerk

