

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF COWLEY COUNTY, KANSAS**

RESOLUTION No. 2025-22

WHEREAS Cowley County, Kansas, has determined that the financial statements 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 Board of County Commissioners or the members of the general public of Cowley County, Kansas and;

WHEREAS there are no revenue bond ordinances or resolutions or other ordinances or resolutions of the county which require financial statements and financial reports to be prepared in conformity with K.S.A. 74-1120a (a) for the year ended December 31, 2026;

NOW THEREFORE BE IT RESOLVED, by the Board of County Commissioners of Cowley County, Kansas, in a regular meeting duly assembled this 21st day of October 2025, that the Board of County Commissioners waives the requirements of K. S. A 75-1120a (a) as they apply to Cowley County, Kansas for the year ended December 31, 2026.

BE IT FURTHER RESOLVED that the Board of County Commissioners of Cowley County, Kansas shall cause the financial statements and financial reports of Cowley 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 the State of Kansas.

PASSED AND APPROVED this 21st day of October 2025.

Wayne Wilt, Chairman

Jim Maxwell, Vice Chairman

Alan Groom, Commissioner

(SEAL)

ATTESTED:

Karen D. Madison, County Clerk