

RESOLUTION NO. 01102024

A RESOLUTION REGARDING THE WAIVER OF GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AND TO WAIVE THE REQUIREMENTS OF K.S.A. 75-1120a(a) IN THE PREPARATION OF FINANCIAL STATEMENTS AND FINANCIAL REPORTS FOR THE CITY OF CHAPMAN, KANSAS, FOR FISCAL YEAR 2024.

WHEREAS, the City of Chapman, Kansas, a City of the Third Class, is a municipality as defined by K.S.A. 75-1117; and,

WHEREAS, as a municipality, the City is required to have its fiscal procedure, accounts and reports examined and audited annually; and,

WHEREAS, the City of Chapman, Kansas, has determined that the financial statements and financial reports for the year ended December 31, 2023, 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 Governing Body or the members of the general public of the City of Chapman; 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 December 31, 2023.

NOW, THEREFORE BE IT RESOLVED, by the Governing Body of the City of Chapman, Kansas, in regular meeting duly assembled this 10th day of January 2024, that the Governing Body waives the requirements of K.S.A. 75-1120a(a) as they apply to the City of Chapman, Kansas, for the year ended December 31, 2023.

BE IT FURTHER RESOLVED, that the Governing Body shall cause the financial statements and financial reports of the City of Chapman 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.

THIS RESOLUTION shall take effect and be in full force from and after its adoption.

ADOPTED AND APPROVED by the Governing Body of the City of Chapman,
Dickinson County, Kansas this 10th day of January 2024.


Howard Battishill, Mayor

ATTEST:


Bill Flanery, City Clerk

(SEAL)