



COUNTY COMMISSION

Monday, January 4, 2021

5:00 PM

Ellis County Administrative Center – Commission Room

Order of Business

- I. Opening
 - A. Call to Order
 - B. Pledge of Allegiance
 - C. Clerk Calls the Roll
 - D. Order of Business
 - Consideration of Amendments

- II. Prior Minutes
 - December 14, 2020
 - December 21, 2020

- III. Consent Agenda
 - A. Approval of Refunding Warrants as presented
 - B. Approval of Tax Roll Adjustments as presented
 - C. Approval of Escape Tax Orders as presented
 - D. Approval of Adds and Abates as presented
 - E. Approval of Purchase Orders as presented
 - F. Approval of Accounts Payable and Payroll as presented
 - G. Approval of County Licenses as presented

- IV. Issues from Persons Not on the Order of Business



- V. Introduction of New Employees
- VI. Township Officers (Donna Maskus, Ellis County Clerk)
- VII. Resolution to Waive GAAP Standards (Interim County Administrator Darin Myers) [Enclosure](#)
- VIII. County Administrator Report (Interim County Administrator Darin Myers)
- IX. County Commission Reports
- X. Executive Session(s)
- XI. Adjournment



ELLIS COUNTY
AGENDA ITEM COVER SHEET
COMMISSION AGENDA DATE: 1-6-20

TOPIC: Waive Generally Accepted Accounting Principles (GAAP) Standards Resolution

ACTION REQUESTED:

Have the commission adopt the attached resolution and direct the County Clerk to publish it.

MOTION NEEDED:

Yes No

SUGGESTED MOTION LANGUAGE: I move the Commission adopt Resolution 2020-01 and direct the Clerk to publish the same.

DISCUSSION:

Kansas laws generally require local governments to prepare financial statements conforming to the GAAP standards. It is, however, acceptable to request to waive these this requirement from the Director of Accounts and Reports with the State Department of Administration.

Ellis County's financial advisor and auditor were both contacted regarding waiving these standards and its impact to the County. There would be a significant amount of time, reporting, collection of information, and costs if the GAAP Standards were adopted. By waiving these standards, it would not have any impact on the County trying to issue any bonds, if necessary, in 2020. It is also noted by waiving these standards it does not change the level of financial transparency to the taxpayers.

Ellis County has requested this same practice since approximately 2004. Staff recommends adopting the resolution requesting the Director of Accounts and Reports to waive the GAAP requirement for Ellis County and conform to the Regulatory Basis of Accounting.

FINANCIAL IMPACT:

By waiving the GAAP Standards, it is expected to save the County money during the annual audit process.

PRESENTED BY:

Darin Myers, Interim County Administrator

REVIEWED BY COUNTY ADMINISTRATOR:

Yes No N/A

REVIEWED BY COUNTY COUNSELOR:

Yes No N/A

ATTACHMENTS: Resolution 2020-01



RESOLUTION 2021-01

RESOLUTION OF THE BOARD OF ELLIS COUNTY COMMISSIONERS

WHEREAS, Ellis County is required under K.S.A. 75-1120a (a) to utilize accounting and fiscal procedures in preparation of financial statements and financial reports that conform to generally accepted accounting principles as promulgated by the Government Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA) and adopted by rules and regulations of the Director of Accounts and Reports, and

WHEREAS, Ellis County is permitted under K.S.A. 75-1120a (c) (1) to request the Director of Accounts and Reports to waive the requirements under K.S.A. 75-1120a (a) and the Director of Accounts and Reports shall grant the waiver to the extent requested by the governing body, and

WHEREAS, the Ellis County Commission has determined that financial statements and financial reports required under 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 Commission or the members of the general public of the County, and

WHEREAS, Ellis County does not have any revenue bond ordinances or resolutions or other ordinances of the County that require financial statements and financial reports to be prepared in conformity with K.S.A. 75-1120a (a) for the year ended December 31, 2021,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ELLIS COUNTY, KANSAS, that a request be made to the Director of Accounts and Reports to waive the requirements of K.S.A. 75-1120a (a) as they apply to Ellis County for the year ended December 31, 2021, and

BE IT FURTHER RESOLVED that the Board of Ellis County Commissioners shall cause the financial statements and financial reports of Ellis 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.

Dated this 4th day of January 2021.

BOARD OF COUNTY COMMISSIONERS

Robert "Butch" Schlyer, Chair

Dustin G. Roths, Commissioner

Dean F. Haselhorst, Commissioner

ATTEST:

Donna J. Maskus, County Clerk

