**RESOLUTION NO. 2026-01**

**A RESOLUTION FOR GAAP WAIVER PROCEDURES**

**WHEREAS**, the City of Frontenac, Kansas, has determined that the financial statements and financial reports for the year ended December 31st 2025 to be prepared in the 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 Council or to the members of the general public of the City of Frontenac, Kansas and

**WHEREAS,** there are not revenue bond ordinances 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 31st, 2025.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Frontenac Kansas in regular meeting duly assembled the 14th day of January 2026, that the City Council requests the Director of Accounts and Reports to waive the requirements of K.S.A. 75-1120a(a) as they apply to the City of Frontenac Kansas for the year ended December 31st, 2025.

**BE IT FURTHER RESOLVED** that the City Council shall cause the financial statements and financial reports of the City of Frontenac, Kansas 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.

Dated, approved and signed this 14th day of January 2026.

THE CITY OF FRONTENAC ★ CRAWFORD COUNTY KANSAS ★
SEAL

Steve Morrison, Mayor

(SEAL)
ATTEST:

Jayme Mjelde, City Clerk