

Members of the public wishing to speak during Public Comment or on Items of Business must register with the County Clerk prior to the beginning of the meeting.

AGENDA

BOARD OF FRANKLIN COUNTY COMMISSIONERS Wednesday, Jan. 31, 2018 | 8:30 a.m.

TO BE HELD IN THE ANNEX COMMISSION CHAMBERS

A. ROLL CALL:

Howard Waymire Renoud Oglesby Dunn

B. PLEDGE OF ALLEGIANCE

C. INVOCATION:

1. Invocation Led By Pastor Leonard Cheasbro, New Life In Christ Church, Ottawa.

D. CORRESPONDENCE & ORGANIZATIONAL BUSINESS

1. Receive A Community Partners Quarterly Update From East Central KS Area On Aging. Elizabeth Maxwell, Director
2. Discuss Request To Use Courthouse Lawn For Upcoming Art Festival. Lenni Giacin. Ottawa Main Street Director
3. Receive A Community Partners Quarterly Update From Ransom Memorial Hospital. Matthew Heyn, CEO

E. PUBLIC COMMENT:

A citizen desiring to speak on an item not on the agenda may do so at this time. Discussion is limited to five minutes and the Commission will not take action or discuss items at this time. Discussion should be limited to matters of County Commission business and public comment is not permitted in regard to personnel matters or on pending legal matters. Items introduced under '**Public Comment**' may become agenda items at a later date.

F. CONSENT AGENDA:

Items listed on the '**Consent Agenda**' are considered routine and shall be enacted by one motion of the Board of Commissioners with no separate discussion. If separate discussion is desired by a member of the Governing Body, that item may be removed from the '**Consent Agenda**' and placed on the regular agenda '**Items of Business.**'

1. Consider And Approve Franklin County Commission Meeting Minutes For Jan. 24, 2018.
2. Consider And Approve Claim Vouchers And Tax Change Orders.
3. Consider And Approve Payroll For The Pay Period Of Dec. 21, 2017 Through Jan. 20, 2018.

G. ITEMS OF BUSINESS:

1. Consider For Approval A Resolution Waiving The GAAP Requirements For 2018. Janet Paddock, County Clerk.

Documents:

[2018 0124 gaap waiver.pdf](#)
[gaap waiver 2018.pdf](#)

H. STAFF REPORTS

I. COMMISSIONER COMMENTS AND BOARD REPORTS

J. CONSIDER A MOTION FOR ADJOURNMENT

K. INFORMATION AND ANNOUNCEMENTS:

1. Upcoming Events
 - Commission Study Session on Feb. 4, 2018 at 8:30 A.M.
 - Commission Meeting on Feb. 7, 2018 at 8:30 A.M.
 - Commission Meeting on Feb. 14, 2018 at 8:30 A.M.
 - Commission Meeting on Feb. 21, 2018 at 8:30 A.M.
 - Joint City/County/School Board Luncheon on Feb. 21, 2018 at City Hall at Noon.
 - Commission Meeting on Feb. 28, 2018 at 8:30 A.M.

Franklin County Agenda Cover Sheet



To: Franklin County Board of County Commissioners
From: Janet Paddock
Department: Clerk
Date: Jan. 31, 2018

AGENDA ITEM NARRATIVE

Consider for approval a resolution waiving the GAAP requirements for 2018.

BACKGROUND

K.S.A. 75-112(a) requires that the financial statements and reports of counties and cities be prepared in accordance with the accrual method of accounting. Since Kansas budget law also requires that governmental budgets be accomplished on a cash basis law, it is appropriate to waive the accrual requirements for purposes of the audit.

SPECIFIC ACTION REQUESTED

It is recommended that the Commission approve the resolution waiving the GAAP requirements for 2018.

ATTACHMENTS

Resolution

**BOARD OF FRANKLIN COUNTY COMMISSIONERS
OF
FRANKLIN COUNTY, KANSAS
RESOLUTION NO. _____**

WHEREAS, Franklin County is a duly organized municipality under the status of the State of Kansas; and

WHEREAS, the Kansas Legislature has adopted K.S.A. 75-1120a requiring municipalities to prepare their financial statements in accordance with generally accepted accounting principles (GAAP) or to request a waiver of the GAAP requirement; and

WHEREAS, the Board of County Commissioners of Franklin County based on the recommendations of its auditor believes that a waiver is appropriate as Franklin County has complied with the Kansas Cash Basis Law and the other budget laws of this state and statements prepared in accordance with GAAP will only add needless costs to the taxpayers of Franklin County,

**NOW, THEREFORE, BE IT RESOLVED BY
THE BOARD OF COUNTY COMMISSIONERS OF FRANKLIN COUNTY, KANSAS**

That the Board of County Commissioners does find that the financial statements and financial reports prepared in conformity with the requirements of subsection (a) of K.S.A. 75-1120a for 2018 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 members of the general public of the municipality;

IT IS FURTHER RESOLVED, by the Board of County Commissioners of Franklin County, Kansas, that there are no revenue bond ordinances or resolutions or other ordinances or resolutions of the municipality that require financial statements and financial reports to be prepared in conformity with the requirements of subsection (a) of K.S.A. 75-1120a;

IT IS FURTHER RESOLVED, by the Board of County Commissioners of Franklin County, Kansas, that the Board of County Commissioners of Franklin County shall cause financial statements and financial reports of the municipality for 2018 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.

WHEREUPON, the Board of County Commissioners of Franklin County, Kansas, passes and adopts this Resolution in regular session, at its chambers in Ottawa, Franklin County, Kansas, this 31st day of January 2018.

This resolution shall be effective upon its adoption by the Board of County Commissioners.

Passed and adopted in regular session this 31st day of January 2018.

Randall Renoud - Chairman

Attested and Recorded, this 31st day of January 2018.

Janet Paddock - County Clerk