

STATE OF KANSAS
DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS AND REPORTS

March 12, 2002

WOODSON COUNTY CLERK
COURTHOUSE
105 W RUTLEDGE
YATES CENTER KS 66783-1497

In regard to the audit of: WOODSON COUNTY, fiscal year
ending December 31, 2002.

As provided by K.S.A. 75-1120a(c), I hereby waive the following
requirements of K.S.A. 75-1120a to the extent requested by
the governing body:

GAAP-PRESCRIBED FINANCIAL STATEMENTS

A waiver from generally accepted accounting principles-prescribed
(GAAP-prescribed) financial statements permits a municipality to
prepare its financial statements on a basis of accounting which
demonstrates compliance with the cash basis and budget laws of
Kansas. Such a waiver automatically includes a waiver from general
fixed assets accounting because fixed assets accounting is a part of
GAAP.

If we can be of any further assistance please don't hesitate to
contact the Municipal Services Team at 785-296-2311.

Very truly yours,

Dale Brunton, Director
Division of Accounts and Reports

by

Roger C Rooker

Manager, Administrative Services Section

WOODSON COUNTY
RESOLUTION NO 02-04

WHEREAS, the County of Woodson, Kansas, has determined that the financial statements and financial reports for the year ended December 31, 2002 to be prepared in conformity with the requirements of K.S.A. 75-1120(a) are not relevant to the requirements of the cash basis and budget laws of this state and are of no significant value to Woodson county or the members of the general public of the County of Woodson and

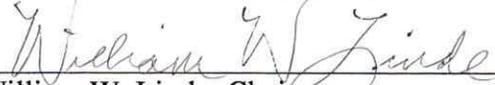
WHEREAS, there are no revenue bond ordinances or other ordinances or resolution of said municipality which require financial statement and financial report to be prepared in conformity with said act for the year ended 2002.

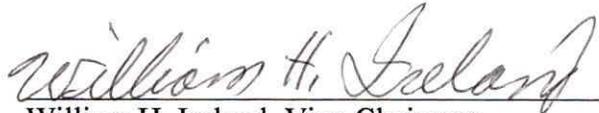
NOW, THEREFORE BE IT RESOLVED, by the County Commissioners of Woodson County, Kansas, in regular meeting duly assembled this 5th day of March, 2002 that said Woodson County Commissioners requests the Director of Accounts and Reports to waive the requirements of said law as they apply to the County of Woodson, Kansas, for the year ended 2002.

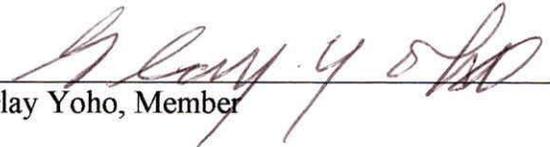
BE IT FURTHER RESOLVED that said Woodson County Commissioners shall cause its financial statements and financial reports of the said municipality to be prepared on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of this State.



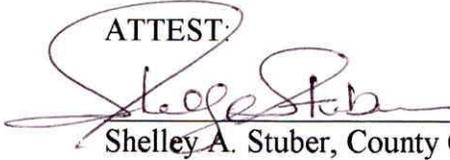
BOARD OF COUNTY COMMISSIONERS
WOODSON COUNTY, KANSAS


William W. Linde, Chairman


William H. Ireland, Vice-Chairman


Glay Yoho, Member

ATTEST:


Shelley A. Stuber, County Clerk

WOODSON COUNTY CLERK
SHELLEY A. STUBER

105 W. Rutledge, Rm #103
Yates Center, KS 66783
Email: coclerk@woodsoncounty.net

Phone (620)625-8605
Fax (620)625-8670

March 05, 2002

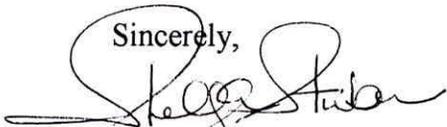
Division of Accounts and Reports
Municipal Accounting Section
900 Jackson Street, Room 251, LSOB
Topeka, KS 66612-1220

Dear Sirs:

Pursuant to resolution 02-04 passed at its meeting on March 05, 2002 the governing body found that financial statements and financial reports prepared in conformity with generally accepted accounting principles are not relevant to the requirements of the cash basis and budget laws of Kansas and are of no significant value to the governing body or members of this municipality.

In accordance with the provisions of K.S.A. 75-1120a(c) (1), the governing body hereby requests a waiver from the preparation of financial statements and financial reports prepared in conformity with generally accepted accounting principles for the year ended 2002.

Sincerely,



Shelley A. Stuber
Woodson County Clerk