

## RESOLUTION 23-06

A RESOLUTION OF THE CITY OF MARION, KANSAS WAIVING THE STATUTORY REQUIREMENT (K.S.A. 75-1120a(a)) TO USE GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) IN THE PREPARATION OF FINANCIAL STATEMENTS AND REPORTS.

**WHEREAS**, the City of Marion, 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 City Council or the members of the general public of the City of Marion, and

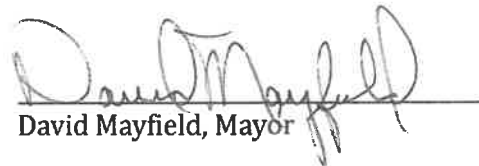
**WHEREAS**, there are no revenue bond ordinances or other ordinances or resolutions of the municipality which require financial statements and financial reports to be prepared in conformity with K.S.A. 75-1120a(a) for the year ended December 31, 2023.

**NOW, THEREFORE BE IT RESOLVED**, by the City Council of the City of Marion, Kansas, in regular meeting duly assembled this 28<sup>th</sup> day of December, to waive the requirements of K.S.A. 75-1120a(a) as they apply to the City of Marion for the year ended December 31<sup>st</sup>, 2023.

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

Adopted the 11<sup>th</sup> day of December, 2023.

  
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Janet Robinson

  
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David Mayfield, Mayor