

RESOLUTION NO. 3-2023

**A RESOLUTION FOR EXEMPTION FROM GENERALLY ACCEPTED
ACCOUNTING PRINCIPLES UNDER K.S.A. 1120A**

WHEREAS, the City of Fort Scott, 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. 75-1120(a) are not relevant to the requirements of the cash basis and budget laws of this State and are of no significant value to the Commission or the members of the general public of the City of Fort Scott, Kansas, and;

NOW, THEREFORE BE IT RESOLVED by the City Commission of the City of Fort Scott, Kansas in regular meeting duly assembled this 10th day of January 2023, that the Commission requests the Director of Accounts and Reports to waive the requirements of said law as applicable to all funds as they apply to the City of Fort Scott for the year ended December 31, 2023.

BE IT FURTHER RESOLVED that the said Commission 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 the State.

**ADOPTED BY THE GOVERNING BODY OF THE CITY OF FORT SCOTT,
KANSAS THIS 10TH DAY OF JANUARY, 2023.**



Kathryn Harrington
Kathryn Harrington, Mayor

Diane K. Clay
Diane K. Clay, City Clerk
LISA A. LEWIS