

RESOLUTION NO. 304

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUMBUS, KANSAS,  
ADOPTING A GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)  
WAIVER FOR THE FISCAL YEAR 2004**

**WHEREAS**, the City of Columbus, Kansas, has determined that the financial statements and financial reports for the year ending December 31, 2004 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 Columbus City Council or the members of the general public of the City of Columbus; and


**WHEREAS**, there are no revenue bond ordinances or other ordinances or resolutions of the City of Columbus which require financial statements and financial reports to be prepared in conformity with K.S.A. 75-1120a (a) for the year ending December 31, 2004; and

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Columbus, Kansas, in regular meeting duly assembled this 3<sup>rd</sup> day of May, 2004 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 Columbus for the year ending December 31, 2004.

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

**PASSED AND ADOPTED** this 3rd day of May, 2004, by the City Council of the City of Columbus, Kansas.

  
David Martin, Mayor

ATTEST:  
  
Janice Blancett, City Clerk