

PLEASE RETURN TO:
DORIS FISKE, EXECUTIVE ASSISTANT
KENNEWICK IRRIGATION DISTRICT
12 W. KENNEWICK AVE.
KENNEWICK, WA 99336

**KENNEWICK IRRIGATION DISTRICT
RESOLUTION 2009-19**

**AUTHORIZING CONVERSION TO CASH-BASIS ACCOUNTING
AND BARS MODEL CHART OF ACCOUNTS**

WHEREAS, the Kennewick Irrigation District Board of Directors has identified the need to convert the District's accounting system from an accrual basis system to a cash basis system and to adopt a new Chart of Accounts; and

WHEREAS, the Washington State Auditor has created the Budgeting, Accounting and Reporting System (BARS) which shall serve as the model for the Kennewick Irrigation District's new chart of accounts; and

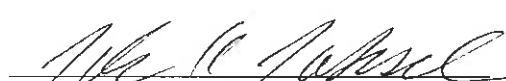
WHEREAS, the Washington State Auditor issued guidance in July 2007 allowing the Kennewick Irrigation District to utilize a cash basis accounting system and the proposed accounting changes will allow the District to readily produce year-end reports in a format accepted by the Washington State Auditor; and

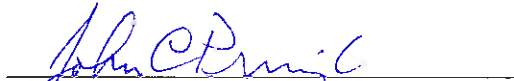
WHEREAS, the current accounting structure utilized by the Kennewick Irrigation District does not accurately reflect the current organization of the District nor provide separate division reporting; and

WHEREAS, the proposed accounting changes will facilitate tracking of appropriations and revenue sources separately, will make possible financial reporting on a cash basis and will allow the District to use the District's Springbrook accounting software to its full capacity;


NOW, THEREFORE, BE IT RESOLVED that the Kennewick Irrigation District's Board of Directors authorizes conversion of the District's accounting to cash basis accounting and authorizes adoption of a new chart of accounts as described herein.

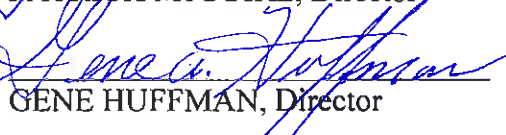
RESOLUTION 2009-19 IS HEREBY ADOPTED by the Board of Directors of the Kennewick Irrigation District, Benton County, Washington at an open public meeting thereof this 21st day of July, 2009.

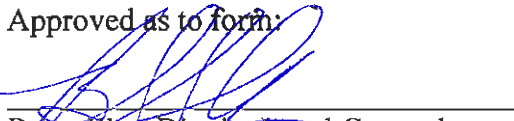

JOHN A. JAKSCH, President


JOHN C. PRINGLE, Vice President


PATRICK MCGUIRE, Director


DAVID MCKENZIE, Director


GENE HUFFMAN, Director

Approved as to form:

Brian Hiler, District Legal Counsel