

The accounting committee held its most important meeting of the past year in Spokane, on May 21. Those attending were chairman G.L. Sterling, W. D. Thorp, Homer Manley, Earle Buzzell, Clifford Kail, Fred Cunningham, Ted Newstrom and Jim Downie.

The first problem discussed by this group centered around the basic minimum requirements in irrigation district accounting. The committee feels that a set of minimum practices could and should be established which will enable the Directors of districts to readily ascertain the true financial status of their district and afford the State Examiner an accurate picture of financial transactions. Mr. Buzzell stressed the need for more uniform accounting practices, especially on such work as vouchers, cash receipts and recapitulation of moneys received and disbursed. As a start toward adopting a uniform system the following resolution was made by Mr. Manley, seconded by Mr. Thorp and carried. "Resolved that in accounting by irrigation districts in the State of Washington the following practices be adopted: 1. The use of a uniform triplicate receipt, numbered, and to show the source of revenue. 2. Vouchers to be prepared in duplicate and upon being sent to the county auditors office, properly classified as to account chargeable. #3. That a minimum list of cost distribution account numbers, be prepared by Mr. Buzzell, said list to have the acceptance and approval of the Accounting Committee of this association.

In adopting the above resolution, it was not the intent of the committee nor the State auditor to cram any specific system down the throats of all districts. It is merely proposed as a uniform guide to follow with the hopes that it will lead to more sound accounting principles for all districts.

This discussion leads us again to the thought that there is a definite and urgent need for classification of irrigation districts. Most of you no doubt recall the resolution which was proposed and passed by this same group at our annual meeting held at Yakima last year, which in brief stated that the incoming president appoint a committee to draw up a bill for classification of districts and that said bill be referred to the redodification committee for approval as to form and subsequently taken to the state legislature. I do not believe there is any question nor dispute in any ones mind but that irrigation districts should be classified. This committee felt that the most difficult and also most important factor to consider was the question of basic qualification for classification. With your permission I will digress for just a moment and go over again what we consider the duties and privileges of a Class E District. A Class I District shall maintain a full time secretary, and shall accept the responsibility of paying their obligations by certified warrant, and keep proper records independent of the County Auditors Office. A Class I District will be held accountable to the State Examiner and maintain adequate records that will afford the examiner opportunity for audit at any time.

Districts other than class 1 are those whose income & activity will not defray.

employing a full time office staff and secretary to handle all financial transactions. These districts can carry on in good shape under the present set up of clearing most transactions through and by the County ~~and~~ Auditors staff.

However in the larger districts their work is being unnecessarily duplicated by District and County and we feel by classification we can degress a bit from our present government pattern of spending and save a tax payers dollar.

After considerable time and effort was spent the committee feels that a basis for classification ~~which-it-felt~~ could be arrived at as follows: Any district could ask to be placed in the classification ~~of~~ which it felt was most suited for its operations. The judge of this request to be the Examiner for the Department of Municipal Corporations. We feel that he is in a position to best judge existing accounting records, financial status and the ability of a district to manage their own financial transactions. Some of you may be of the opinion that this is giving too much authority or placing too much power in the hand of our State Auditors office. Heavens knows we realize there is enough governmental regimentation without our little group adding more, but we do feel in this case the authority given the Examiner will not be abused and that we can afford each district, small or large, a fair and equitable means of being classified.

In conclusion the accounting committee of the State Association of Irrigation Districts are recommending the following resolutions for adoption by this group:

1. The State Examiner ^{Charles Buzzell} is empowered to issue instructions to irrigation districts recommending a minimum set of accounting practices.
2. In as much as this group has agreed by vote that classification is necessary, it shall further be enacted that qualifications for classification shall be approved and accepted by the State Board of Municipal Corporations.

At this time we wish to thank Mr. Charles Buzzell examiner for participation and for suggestions and advice offered at our accounting committee meetings.

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