

**PUD NO. 1 OF KITTITAS COUNTY**  
**RESOLUTION No. 779**  
**A RESOLUTION OF THE BOARD OF COMMISSIONERS**  
**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES**

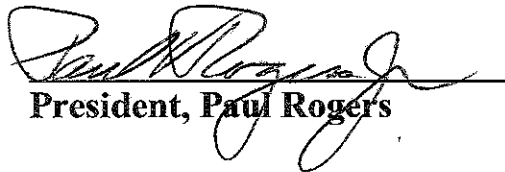
Background: Local government account – Uniform system of accounting, RCW 43.09.200, the state auditor shall formulate, prescribe, and install a system of accounting and reporting for all local governments, which shall be uniform for every public institution, and every public office, and every public account of the same class.

WHEREAS, the Washington State Auditor’s Office prescribes using Budgetary, Accounting, and Reporting System (BARS) manuals and financial reporting packages prescribed by the Washington State Auditor’s Office;

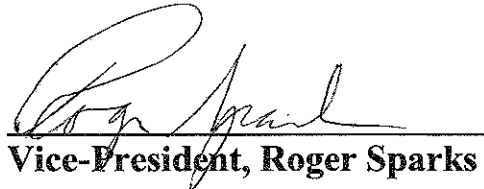
WHEREAS, the Kittitas County Public Utility District No. 1 shall prepare financial statement in conformity with generally accepted accounting principles (GAAP);

IN WITNESS WHEREOF, the undersigned, being all the members of the Board of Commissioners of Kittitas County PUD #1, have executed this Resolution of the Board of Commissioners on this 29th day of July, 2013.

Attest:

  
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**President, Paul Rogers**

  
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**Secretary, Shan Rowbotham**

  
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**Vice-President, Roger Sparks**