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**SENATE BILL 5034**

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**State of Washington 65th Legislature 2017 Regular Session**

**By** Senators Rivers, Takko, and Dansel

AN ACT Relating to local government financial reports; and amending RCW 43.09.230.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

**Sec.**  RCW 43.09.230 and 1995 c 301 s 12 are each amended to read as follows:

(1) The state auditor shall require from every local government financial reports covering the full period of each fiscal year, in accordance with the forms and methods prescribed by the state auditor, which shall be uniform for all accounts of the same class.

(2) Such reports shall be prepared, certified, and filed with the state auditor within one hundred fifty days after the close of each fiscal year. If the county treasurer acts as the treasurer for a special purpose district and the annual revenue of the special purpose district is less than ten thousand dollars, the reports shall be prepared, certified, and filed by the county treasurer.

(3) The reports shall contain accurate statements, in summarized form, of all collections made, or receipts received, by the officers from all sources; all accounts due the public treasury, but not collected; and all expenditures for every purpose, and by what authority authorized; and also: ((~~(1)~~)) (a) A statement of all costs of ownership and operation, and of all income, of each and every public service industry owned and operated by a local government; ((~~(2)~~)) (b) a statement of the entire public debt of every local government, to which power has been delegated by the state to create a public debt, showing the purpose for which each item of the debt was created, and the provisions made for the payment thereof; ((~~(3)~~)) (c) a classified statement of all receipts and expenditures by any public institution; and ((~~(4)~~)) (d) a statement of all expenditures for labor relations consultants, with the identification of each consultant, compensation, and the terms and conditions of each agreement or arrangement; together with such other information as may be required by the state auditor.

(4) The reports shall be certified as to their correctness by the state auditor, the state auditor's deputies, or other person legally authorized to make such certification.

(5) Their substance shall be published in an annual volume of comparative statistics at the expense of the state as a public document.

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