
SENATE BILL 5823

State of Washington

53rd Legislature

1993 Regular Session

By Senator Rinehart; by request of Office of Financial Management

Read first time 02/16/93. Referred to Committee on Government Operations.

1 AN ACT Relating to funding for the state auditor's office; amending
2 RCW 43.09.230 and 43.09.270; providing an effective date; and declaring
3 an emergency.

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

5 **Sec. 1.** RCW 43.09.230 and 1989 c 168 s 1 are each amended to read
6 as follows:

7 The state auditor shall require from every taxing district and
8 other political subdivisions financial reports covering the full period
9 of each fiscal year, in accordance with the forms and methods
10 prescribed by the state auditor, which shall be uniform for all
11 accounts of the same class.

12 Such reports shall be prepared, certified, and filed with the
13 division within one hundred fifty days after the close of each fiscal
14 year.

15 The reports shall contain accurate statements, in summarized form,
16 of all collections made, or receipts received, by the officers from all
17 sources; all accounts due the public treasury, but not collected; and
18 all expenditures for every purpose, and by what authority authorized;
19 and also: (1) A statement of all costs of ownership and operation, and

1 of all income, of each and every public service industry owned and
2 operated by a municipality; (2) a statement of the entire public debt
3 of every taxing district, to which power has been delegated by the
4 state to create a public debt, showing the purpose for which each item
5 of the debt was created, and the provisions made for the payment
6 thereof; (3) a classified statement of all receipts and expenditures by
7 any public institution; together with such other information as may be
8 required by the state auditor.

9 The reports shall be certified as to their correctness by the state
10 auditor, the state auditor's deputies, or other person legally
11 authorized to make such certificate.

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

15 **Sec. 2.** RCW 43.09.270 and 1991 sp.s. c 16 s 920 are each amended
16 to read as follows:

17 The expense of maintaining and operating the division ((shall be
18 paid out of the state general fund: PROVIDED, That)) of municipal
19 corporations and those expenses directly related to the prescribing of
20 accounting systems, training, maintenance of working capital including
21 reserves for late and uncollectable accounts and necessary adjustments
22 to billings, and field audit supervision, shall be considered as
23 expenses of auditing public accounts within the meaning of RCW
24 43.09.280 and 43.09.282, and shall be prorated for that purpose equally
25 among all entities directly affected by such service.

26 ((During the fiscal biennium ending June 30, 1993, the expense of
27 maintaining and operating the division of municipal corporations shall
28 be paid from the municipal revolving fund under RCW 43.09.282.))

29 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
30 preservation of the public peace, health, or safety, or support of the
31 state government and its existing public institutions, and shall take
32 effect July 1, 1993.

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