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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

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

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

4 **Sec. 1.** RCW 43.09.230 and 1995 c 301 s 12 are each amended to  
5 read as follows:

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

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

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

1 public service industry owned and operated by a local government;  
2 ~~((+2))~~ (b) a statement of the entire public debt of every local  
3 government, to which power has been delegated by the state to create  
4 a public debt, showing the purpose for which each item of the debt  
5 was created, and the provisions made for the payment thereof; ~~((+3))~~  
6 (c) a classified statement of all receipts and expenditures by any  
7 public institution; and ~~((+4))~~ (d) a statement of all expenditures  
8 for labor relations consultants, with the identification of each  
9 consultant, compensation, and the terms and conditions of each  
10 agreement or arrangement; together with such other information as may  
11 be required by the state auditor.

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

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

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