fund, and the state treasurer shall pay such warrants when presented from the motor vehicle fund.

NEW SECTION. Sec. 8. There is added to chapter 43.79 RCW a new section to read as follows:

In order to alleviate temporary cash flow deficiencies in the general fund, it has been and will continue to be necessary to borrow funds through issuance of certificates of indebtedness and to pay interest costs on outstanding certificates of indebtedness and to retire the principal thereof. In order to account for the interest cost of the loans and to pay the principal thereof, there is hereby created in the state treasury the loan principal and interest fund. All principal and interest payments required on certificates of indebtedness will be withdrawn from any general state revenues in the treasury and deposited in the loan principal and interest fund at the time or times required by the terms thereof and such loan principal and interest shall be paid from the loan principal and interest fund according to the terms and schedules established for such certificates.

NEW SECTION. Sec. 9. Section 8 of this act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

NEW SECTION. Sec. 10. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

Passed the House March 27, 1983.
Passed the Senate April 24, 1983.
Approved by the Governor May 16, 1983.
Filed in Office of Secretary of State May 16, 1983.

CHAPTER 190

[Engrossed House Bill No. 419]

CEMETERY PREARRANGEMENT TRUST FUNDS—REPORTS

AN ACT Relating to prearrangement contracts; and amending section 9, chapter 68, Laws of 1973 1st ex. sess. as amended by section 5, chapter 351, Laws of 1977 ex. sess. and RCW 68.46.090.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 9, chapter 68, Laws of 1973 1st ex. sess. as amended by section 5, chapter 351, Laws of 1977 ex. sess. and RCW 68.46.090 are each amended to read as follows:

Any cemetery authority selling prearrangement merchandise or other prearrangement services shall file in its office or offices and with the cemetery board a written report upon forms prepared by the cemetery board
which shall state the amount of the principle of the prearrangement trust fund or funds, the depository of such fund or funds, and cash on hand which is or may be due to such fund as well as such other information the board may deem appropriate. All information appearing on such written reports shall be revised at least annually (and shall be verified by the president, the secretary or auditor preparing the same, and a certified public accountant in accordance with generally accepted auditing standards). These reports shall be verified by the president, or the vice president, and one other officer of the cemetery authority, the accountant or auditor who prepared the report, and, if required by the board for good cause, a certified public accountant in accordance with generally accepted auditing standards. Verification of these reports by a certified public accountant in accordance with generally accepted auditing standards shall be required on reports from cemetery authorities which manage prearrangement trust funds totaling in excess of five hundred thousand dollars.

Passed the House March 21, 1983.
Passed the Senate April 21, 1983.
Approved by the Governor May 16, 1983.
Filed in Office of Secretary of State May 16, 1983.

CHAPTER 191
[Engrossed Substitute House Bill No. 431]
JUVENILE OFFENDERS—CONSOLIDATED JUVENILE SERVICES—JUVENILE DISPOSITION STANDARDS