

(3) The sheriff of the county in which such an order is made placing a misdemeanor in a jail camp pursuant to this chapter, or any other peace officer designated by the court, shall execute an order placing such county prisoner in the jail camp or returning him therefrom to the court.

(4) The secretary may return to the committing authority, or to confinement according to his sentence, any person committed or transferred to a regional jail camp pursuant to this chapter when there is no suitable employment or when such person is guilty of any violation of rules and regulations of the regional jail camp.

NEW SECTION. Sec. 2. 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.

EXPLANATORY NOTE

Section 1. RCW 72.64.110 was amended twice during the 1979 regular session of the legislature, each without reference to the other.

(1) 1979 c 147 § 1 amended the first paragraph of the section as follows:

"(1) The director may enter into a contract (~~with the approval of the director of budget~~) with any county of the state, upon the request of the sheriff thereof, wherein the director agrees to furnish confinement, care, treatment, and employment of county prisoners. The county shall reimburse the state for the cost of such services (~~such cost to be determined by the director of budget~~). Each county shall pay to the state treasurer the amounts found to be due."

(2) 1979 c 141 § 273 changed the term "director" of the department of social and health services to "secretary" of the department of social and health services; and in addition changed the references to "director of budget" to "director of financial management," which references were deleted by the amendment by 1979 c 147 § 1, above.

As these amendments appear to be in different respects, the purpose of this act is to give effect to each by reenacting the section with each amendment included therein.

Passed the House January 25, 1980.

Passed the Senate February 18, 1980.

Approved by the Governor February 22, 1980.

Filed in Office of Secretary of State February 22, 1980.

CHAPTER 18

[House Bill No. 1686]

SCHOOL DISTRICTS—REVENUE AND EXPENDITURE RECOGNITION METHODS

AN ACT Relating to school district budgeting procedures, including accounting and financial reporting; and amending section 2, chapter 118, Laws of 1975-'76 2nd ex. sess. and RCW 28A.65.405.

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

Section 1. Section 2, chapter 118, Laws of 1975-'76 2nd ex. sess. and RCW 28A.65.405 are each amended to read as follows:

All school districts must utilize the following methods of revenue and expenditure recognition in budgeting, accounting and financial reporting:

(1) Recognize revenue as defined in RCW 28A.65.400(1) for all funds.

(2) Utilize the accrual basis for the recognition of expenditures in determining operating costs from the general fund: PROVIDED, That school districts with less than one thousand full time equivalent students for the previous year may utilize the cash basis for the recognition of expenditures in determining operating costs from the general fund: PROVIDED FURTHER, That in school districts with less than one thousand full time equivalent students a list of accounts payable shall be prepared, as at the end of the fiscal year, subject to the penalties of perjury, a copy of which will accompany the districts' annual report and a copy of which will be filed with the districts' board of directors.

(3) Utilize the accrual basis for the recognition of expenditures in determining the costs of site acquisitions and the construction of buildings from the building fund: PROVIDED, That school districts with less than one thousand full time equivalent students for the previous year may utilize the cash basis for recognition of expenditures in determining the costs of site acquisitions and the construction of buildings from the building fund.

(4) Utilize the ((cash)) accrual basis for the recognition of expenditures in determining costs for bond interest and redemption funds, refunding bond funds and refunded bond funds based upon when bond interest and bond redemptions become due: PROVIDED, That school districts with an average of less than one thousand full time equivalent students during the previous school year may utilize the cash basis for recognition of expenditures in determining the costs of bond fund interest and redemptions, refunding bonds and refunded bonds from the bond interest and redemption funds, refunding bond funds and refunded bond funds.

(5) Utilize the ((cash)) accrual basis for the recognition of expenditures in determining costs for permanent insurance funds.

(6) Utilize the accrual basis of expenditure recognition for the associated student body program fund: PROVIDED, That school districts with less than one thousand full time equivalent students for the previous fiscal year may utilize the cash basis for recognition of expenditures in determining operating costs of the associated student body program fund.

Passed the House February 1, 1980.

Passed the Senate February 18, 1980.

Approved by the Governor February 22, 1980.

Filed in Office of Secretary of State February 22, 1980.

CHAPTER 19

[House Bill No. 1762]

PROBATION—CONDITIONS