

Except as otherwise provided by law, this section shall not apply to the furnishing of materials or services by one fund to another when other funds have been provided specifically for that purpose pursuant to law.

Passed the House February 19, 1981.

Passed the Senate April 11, 1981.

Approved by the Governor April 22, 1981.

Filed in Office of Secretary of State April 22, 1981.

CHAPTER 40

[House Bill No. 190]

BUDGETS OF CITIES AND TOWNS—ACCOUNTING TERMS

AN ACT Relating to budgets of cities and towns; and amending section 1, chapter 95, Laws of 1969 ex. sess. and RCW 35.33.011.

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

Section 1. Section 1, chapter 95, Laws of 1969 ex. sess. and RCW 35-.33.011 are each amended to read as follows:

Unless the context clearly indicates otherwise, the following words as used in this chapter shall have the meaning herein prescribed:

(1) "Clerk" as used in this chapter includes the officer performing the functions of a finance or budget director, comptroller, auditor, or by whatever title he may be known in any city or town.

(2) "Department" as used in this chapter includes each office, division, service, system or institution of the city or town for which no other statutory or charter provision is made for budgeting and accounting procedures or controls.

(3) "Legislative body" as used in this chapter includes council, commission or any other group of officials serving as the legislative body of a city or town.

(4) "Chief administrative officer" as used in this chapter includes the mayor of cities or towns having a mayor-council form of government, the commissioners in cities or towns having a commission form of government, the city manager, or any other city or town official designated by the charter or ordinances of such city or town under the plan of government governing the same, or the budget or finance officer designated by the mayor, manager or commissioners, to perform the functions, or portions thereof, contemplated by this chapter.

(5) "Fiscal year" as used in this chapter means that fiscal period set by the city or town pursuant to authority given under RCW 1.16.030.

(6) "Fund", as used in this chapter and "funds" where clearly used to indicate the plural of "fund", shall mean the budgeting or accounting entity authorized to provide a sum of money for specified activities or purposes.

(7) "Funds" as used in this chapter where not used to indicate the plural of "fund" shall mean money in hand or available for expenditure or payment of a debt or obligation.

(8) Except as otherwise defined herein, municipal accounting terms used in this chapter shall have the meaning prescribed (~~(in "Governmental Accounting, Auditing, and Financial Reporting," prepared by the National Committee on Governmental Accounting, 1968)~~ by the state auditor pursuant to RCW 43.09.200.

Passed the House February 13, 1981.

Passed the Senate April 11, 1981.

Approved by the Governor April 22, 1981.

Filed in Office of Secretary of State April 22, 1981.

CHAPTER 41

[Substitute House Bill No. 222]

UNIFORM COMMERCIAL CODE

AN ACT Relating to the uniform commercial code; amending section 1-105, chapter 157, Laws of 1965 ex. sess. and RCW 62A.1-105; amending section 1-201, chapter 157, Laws of 1965 ex. sess. and RCW 62A.1-201; amending section 2-107, chapter 157, Laws of 1965 ex. sess. and RCW 62A.2-107; amending section 2-702, chapter 157, Laws of 1965 ex. sess. and RCW 62A.2-702; amending section 5-116, chapter 157, Laws of 1965 ex. sess. and RCW 62A.5-116; amending section 9-102, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-102; amending section 9-103, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-103; amending section 9-104, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-104; amending section 9-105, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-105; amending section 9-106, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-106; amending section 9-203, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-203; amending section 9-204, chapter 157, Laws of 1965 ex. sess. as amended by section 1, chapter 102, Laws of 1974 ex. sess. and RCW 62A.9-204; amending section 9-205, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-205; amending section 9-301, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-301; amending section 9-302, chapter 157, Laws of 1965 ex. sess. as last amended by section 210, chapter 158, Laws of 1979 and RCW 62A.9-302; amending section 9-304, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-304; amending section 9-305, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-305; amending section 9-306, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-306; amending section 9-307, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-307; amending section 9-308, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-308; amending section 9-312, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-312; amending section 9-313, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-313; amending section 9-318, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-318; amending section 9-401, chapter 157, Laws of 1965 ex. sess. as last amended by section 211, chapter 158, Laws of 1979 and RCW 62A.9-401; amending section 9-402, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-402; amending section 9-403, chapter 157, Laws of 1965 ex. sess. as last amended by section 212, chapter 158, Laws of 1979 and RCW 62A.9-403; amending section 9-404, chapter 157, Laws of 1965 ex. sess. as last amended by section 213, chapter 158, Laws of 1979 and RCW 62A.9-404; amending section 9-405, chapter 157, Laws of 1965 ex. sess. as last amended by section 214, chapter 158, Laws of 1979 and RCW 62A.9-405; amending section 9-406, chapter 157, Laws of 1965 ex. sess. as last amended by section 215, chapter 158, Laws of 1979 and RCW 62A.9-406; amending section 9-407, chapter 157, Laws of 1965 ex. sess. as amended by section 10, chapter 114, Laws of 1967 and RCW 62A.9-407; amending section 9-501, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-501; amending section 9-502, chapter 157, Laws of 1965 ex. sess. and RCW 62A.9-502; amending section 9-504,