

**RCW 43.09.210 Local government accounting—Separate accounts for each fund or activity—Exemptions.** (1) Separate accounts shall be kept for every appropriation or fund of a taxing or legislative body showing date and manner of each payment made therefrom, the name, address, and vocation of each person, organization, corporation, or association to whom paid, and for what purpose paid.

(2) Separate accounts shall be kept for each department, public improvement, undertaking, institution, and public service industry under the jurisdiction of every taxing body.

(3) All service rendered by, or property transferred from, one department, public improvement, undertaking, institution, or public service industry to another, shall be paid for at its true and full value by the department, public improvement, undertaking, institution, or public service industry receiving the same, and no department, public improvement, undertaking, institution, or public service industry shall benefit in any financial manner whatever by an appropriation or fund made for the support of another.

(4) All unexpended balances of appropriations shall be transferred to the fund from which appropriated, whenever the account with an appropriation is closed.

(5) This section does not apply to:

(a) Agency surplus personal property handled under RCW 43.19.1919(1)(e); or

(b) The transfer, lease, or other disposal of surplus property for public benefit purposes, as provided under RCW 39.33.015. [2018 c 217 s 5; 2000 c 183 s 2; 1965 c 8 s 43.09.210. Prior: 1909 c 76 s 3; RRS s 9953.]