

**Chapter 28A.510 RCW**  
**APPORTIONMENT TO DISTRICT—DISTRICT ACCOUNTING**

**Sections**

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**RCW 28A.510.010 Condensed compliance reports—Second-class districts.** Any compliance reporting requirements as a result of laws in this chapter that apply to second-class districts may be submitted in accordance with RCW 28A.330.250. [2011 c 45 § 36.]

**Conflict with federal requirements—2011 c 45:** See note following RCW 28A.330.250.

**RCW 28A.510.250 Apportionment schedule by state superintendent.**

(1) On or before the last business day of September 1969 and each month thereafter, the superintendent of public instruction shall apportion from the state general fund to the several educational service districts of the state the proportional share of the total annual amount due and apportionable to such educational service districts for the school districts thereof as follows:

September	.....	9%
October	.....	8%
November	.....	5%
December	.....	9%
January	.....	8.5%
February	.....	9%
March	.....	9%
April	.....	9%
May	.....	5%
June	.....	6.0%
July	.....	12.5%
August	.....	10.0%

The annual amount due and apportionable shall be the amount apportionable for all apportionment credits estimated to accrue to the schools during the apportionment year beginning September 1st and continuing through August 31st. Appropriations made for school districts for each year of a biennium shall be apportioned according to the schedule set forth in this section for the fiscal year starting September 1st of the then calendar year and ending August 31st of the next calendar year, except as provided in subsection (2) of this section. The apportionment from the state general fund for each month shall be an amount which will equal the amount due and apportionable to the several educational service districts during such month: PROVIDED, That any school district may petition the superintendent of public instruction for an emergency advance of funds which may become apportionable to it but not to exceed ten percent of the total amount to become due and apportionable during the school districts apportionment year. The superintendent of public instruction shall determine if the emergency warrants such advance and if the funds are available therefor. If the superintendent determines in the

affirmative, he or she may approve such advance and, at the same time, add such an amount to the apportionment for the educational service district in which the school district is located: PROVIDED, That the emergency advance of funds and the interest earned by school districts on the investment of temporary cash surpluses resulting from obtaining such advance of state funds shall be deducted by the superintendent of public instruction from the remaining amount apportionable to said districts during that apportionment year in which the funds are advanced.

(2) In the 2010-11 school year, the June apportionment payment to school districts shall be reduced by one hundred twenty-eight million dollars, and an additional apportionment payment shall be made on July 1, 2011, in the amount of one hundred twenty-eight million dollars. This July 1st payment shall be in addition to the regularly calculated July apportionment payment. [2017 3rd sp.s. c 13 § 1004; 2011 1st sp.s. c 4 § 1; 1990 c 33 § 426; 1982 c 136 § 1; 1981 c 282 § 1; 1981 c 5 § 32; 1980 c 6 § 5; 1979 ex.s. c 237 § 1; 1975-'76 2nd ex.s. c 118 § 27; 1975 1st ex.s. c 275 § 67; 1974 ex.s. c 89 § 1; 1972 ex.s. c 146 § 1; 1970 ex.s. c 15 § 15. Prior: 1969 ex.s. c 184 § 3; 1969 ex.s. c 176 § 108; 1969 ex.s. c 223 § 28A.48.010; prior: 1965 ex.s. c 162 § 1; 1959 c 276 § 3; prior: 1945 c 141 § 3, part; 1923 c 96 § 1; 1911 c 118 § 1; 1909 c 97 p 312 §§ 1, 2, 3; Rem. Supp. 1945 § 4940-3, part. Formerly RCW 28A.48.010, 28.48.010.]

**Effective date—2017 3rd sp.s. c 13 § 1004:** "Section 1004 of this act takes effect September 1, 2019." [2017 3rd sp.s. c 13 § 1005.]

**Intent—2017 3rd sp.s. c 13:** See note following RCW 28A.150.410.

**Effective date—2011 1st sp.s. c 4:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 31, 2011]." [2011 1st sp.s. c 4 § 2.]

**Certain 1982-83 school year monthly payments delayed—Interest—1982 c 136:** "For the 1982-83 school year, one-half of the September, October, March, and April payments under RCW 28A.48.010 shall be made on the last business day of the respective month and the remainder on the fifteenth day of the following month. Interest shall be paid on the amounts deferred under this section at the rate for state interfund loans as established by the state finance committee." [1982 c 136 § 2.]

**Effective date—1982 c 136:** "Section 3 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 [April 1, 1982]. The remainder to [of] this act shall take effect September 1, 1982." [1982 c 136 § 5.]

**Severability—1980 c 6:** See note following RCW 28A.515.320.

**Severability—1975-'76 2nd ex.s. c 118:** See note following RCW 28A.505.010.

**Effective date—1972 ex.s. c 146:** "This 1972 amendatory 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 section 1 shall take effect July 1, 1972, and section 2 shall take effect immediately [February 25, 1972]." [1972 ex.s. c 146 § 3.]

**Severability—1970 ex.s. c 15:** See note following RCW 28A.230.160.

*Student transportation allocation—Notice—Payment schedule:* RCW 28A.160.190.

*Vehicle acquisition—Reimbursement schedule—Maintenance and operation—Depreciation schedule:* RCW 28A.160.200.

**RCW 28A.510.260 Distribution by ESD superintendent.** Upon receiving the certificate of apportionment from the superintendent of public instruction the educational service district superintendent shall promptly apportion to the school districts of his or her educational service district the amounts then due and apportionable to such districts as certified by the superintendent of public instruction. [1990 c 33 § 427; 1983 c 56 § 5; 1975 1st ex.s. c 275 § 68; 1969 ex.s. c 176 § 109; 1969 ex.s. c 223 § 28A.48.030. Prior: 1965 ex.s. c 162 § 2; 1945 c 141 § 9; Rem. Supp. 1945 § 4940-8. Formerly RCW 28A.48.030, 28.48.030.]

**Severability—1983 c 56:** See note following RCW 28A.195.010.

**Rights preserved—Severability—1969 ex.s. c 176:** See notes following RCW 28A.310.010.

**RCW 28A.510.270 County treasurer's duties.** The county treasurer of each county of this state shall be ex officio treasurer of the several school districts of their respective counties, and, except as otherwise provided by law, it shall be the duty of each county treasurer:

(1) To receive and hold all moneys belonging to such school districts, and to pay them only for legally authorized obligations of the district.

(2) To prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.

(3) The treasurer of each county shall submit a statement of all canceled warrants of districts to the respective school district superintendents. The canceled warrants of each district shall be preserved separately and shall at all times be open to inspection by the school district superintendent or by any authorized accountant of such district. [1991 c 245 § 2; 1990 c 33 § 428; 1975-'76 2nd ex.s. c 118 § 28; 1975 1st ex.s. c 275 § 73; 1969 ex.s. c 176 § 114; 1969

ex.s. c 223 § 28A.48.100. Prior: 1911 c 85 § 1; 1909 c 97 p 309 § 1; RRS § 4867; prior: 1907 c 240 § 8; 1897 c 118 § 59; 1893 c 109 § 8; 1891 c 127 § 27; 1890 p 380 § 71; 1886 p 26 § 83; Code 1881 § 3236. Formerly RCW 28A.48.100, 28.48.100.]

**Severability—1975-'76 2nd ex.s. c 118:** See note following RCW 28A.505.010.

**Rights preserved—Severability—1969 ex.s. c 176:** See notes following RCW 28A.310.010.