

the district, in full and complete satisfaction of all claims of the department of conservation and development against the district.

SEC. 5. Whenever the boundaries of any irrigation district have been reduced and lands excluded from such district, as provided in this act, the directors of such district shall be authorized and directed to execute and deliver to the owners, respectively, of any lands excluded from the district, which have been deeded to the district for the non-payment of assessments theretofore levied, deeds of reconveyance and quit claim of all right, title and interest of the district in such lands, respectively.

Deeds of reconveyance to owners of excluded lands deeded to district for non-payment of assessments.

Passed the House January 1, 1926.

Passed the Senate January 4, 1926.

Approved by the Governor January 14, 1926.

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## CHAPTER 139.

[H. B. 182.]

### APPORTIONMENT OF PUBLIC SCHOOL FUNDS.

AN ACT relating to apportionment of public school funds.

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

SECTION 1. Whenever any pupil attends a public school of the state of Washington and such pupil resides in any home or institution devoted exclusively to providing a home for orphan children which is exempt from taxation under the laws of the state of Washington, and is located in the same school district as the school such pupil attends, the attendance of such pupil in such school shall entitle the district to receive from the state's current school fund and the proceeds of the county school levy, in

Apportionment to district of state current school fund and county school levy for public school attendance of resident of tax-exempt orphan home.

Amount  
receivable  
by district.

Clerk of  
district to  
certify to  
county  
Supt. of  
schools  
names of  
such pupils.

How cost  
ascertained.

Items  
included.

Items  
excluded.

the proportion of two-thirds and one-third, respectively, in addition to the amounts received for attendance of such pupil, an amount up to but not to exceed the average cost per day per pupil of educating pupils for the school year throughout the state in grade schools or high schools, as the case may be. The clerk of any such school district entitled to receive additional funds as hereinabove provided shall certify, under oath, as a part of his annual report to the county superintendent of schools, to be made on or before the 15th day of July, as required by law, the following facts as nearly as the same can be ascertained, which data shall in turn be included in the report of the county school superintendent to the state superintendent of public instruction: the name and age of each pupil residing in any such home or institution, with the number of days' attendance of each such pupil, and whether such pupil was enrolled in a grade school or a high school. For the purpose of ascertaining the average cost of educating pupils in the high schools and grade schools, respectively, throughout the state, the following items of school expenditure shall be used: Salaries of teachers, supervisors, principals, special instructors, superintendents and assistants, janitors, clerks and secretaries, stenographers and all other employes; fuel, light, water, power, telephones, text books, office expenses, janitors' supplies, freight, express, drayage, rents for school purposes, upkeep of grounds, upkeep of shops and laboratories, all materials used in instruction, insurance, current ordinary repairs of every nature, inspection, promotion of health and such other current expenditures as may be necessary to the efficient operation of the high schools or grade schools, respectively. Expenditures for real estate, construction of buildings, and for other permanent improvements and fixtures shall not be included in

estimating school expenditures for the purposes of this act.

Passed the House December 15, 1925.

Passed the Senate January 5, 1926.

Approved by the Governor January 15, 1926.

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## CHAPTER 140.

[H. B. 233.]

### COUNTY BONDS OWNED BY THE STATE OF WASHINGTON.

AN ACT relating to county bonds, purchased and owned by the state of Washington, to be paid from and secured by assessments upon the property included in drainage improvement districts and authorizing extensions of time and cancellation of interest thereon in certain cases.

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

SECTION 1. Whenever the department of conservation and development of the state of Washington shall have purchased and the state of Washington owns the entire issue of any series of bonds of any county in the state, the payment of which is to be made from and is secured by assessments upon the property included within any drainage improvement district organized and existing in such county, and it shall appear to the satisfaction of the director of conservation and development that owing to and by reason of the nature of the soil within and the topography of such drainage improvement district the lands contained therein were not or will not be drained sufficiently to permit the cultivation thereof within the time when assessments for the payment of the interest on said bonds and to constitute a sinking fund to retire said bonds as provided by law became or will become due, and that by reason thereof the owners of said lands were or will be unable to meet said assessment, the director of conservation

Drainage improvement district bonds of county owned by state.

Probable failure to retire bonds when due because of adverse conditions.

Land owners unable to meet assessments.