- WAC 392-343-120 Costs to be financed entirely with school district funds. The cost of the following areas, facilities, and items shall not be eligible for state funding assistance:
- (1) The cost of area in excess of the space allocations as set forth in WAC 392-343-035;
 - (2) Acquisition cost of site;
 - (3) Maintenance and operation;
- (4) Alterations, repair, and demolitions, except alterations necessary to connect new construction to an existing building;
 - (5) Central administration buildings;
 - (6) Stadia/grandstands;
- (7) Costs incidental to advertising for bids, site surveys, soil testing for site purchase, and costs other than those connected directly with the construction of facilities;
 - (8) Bus garages, except interdistrict cooperatives;
- (9) Sales and/or use taxes levied by local governmental agencies other than those sales and/or use taxes levied by the state of Washington;
- (10) All costs in excess of state allocations established by the superintendent of public instruction for state funding assistance in financing school construction; and/or
- (11) All costs associated with the purchase, installation, and relocation of portable classrooms.

[Statutory Authority: RCW 28A.525.020. WSR 10-09-008, § 392-343-120, filed 4/8/10, effective 5/9/10; WSR 06-16-032, amended and recodified as § 392-343-120, filed 7/25/06, effective 8/25/06; WSR 04-23-009, § 180-27-120, filed 11/4/04, effective 12/5/04; WSR 98-19-143, § 180-27-120, filed 9/23/98, effective 10/24/98. Statutory Authority: RCW 28A.47.830. WSR 83-21-066 (Order 11-83), § 180-27-120, filed 10/17/83.]