

# Chapter 392-139 WAC

## FINANCE—MAINTENANCE AND OPERATION LEVIES

**WAC**

**GENERAL PROVISIONS AND DEFINITIONS**

- 392-139-001 Authority.
- 392-139-005 Purposes.
- 392-139-007 Organization of this chapter.
- 392-139-008 Effective date.
- 392-139-050 Definition—School year.
- 392-139-051 Definition—Prior school year.
- 392-139-052 Definition—Current school year.
- 392-139-055 Definition—Calendar year.
- 392-139-058 Definition—Prior year and prior calendar year.

392-139-016

12/8/78.] Repealed by WSR 80-18-020 (Order 80-38), filed 11/26/80. Statutory Authority: RCW 84.52.0531. Definitions. [Statutory Authority: RCW 84.52.053(7) [84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-016, filed 11/9/83. Statutory Authority: RCW 84.52.0531(7). WSR 83-17-058 (Order 83-6), § 392-139-016, filed 8/17/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-016, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-016, filed 11/26/80.] Repealed by WSR 88-03-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.

**DEFINITIONS FOR EXCESS LEVY AUTHORITY**

- 392-139-100 Definition—Certified excess levy.
- 392-139-105 Definition—Excess levy authority.
- 392-139-110 Definition—Report 1191.
- 392-139-115 Definition—Basic education allocation.
- 392-139-200 Definition—Report 1197.
- 392-139-205 Definition—F-195.
- 392-139-210 Definition—Annual average full-time equivalent (AAFTE) students.
- 392-139-215 Definition—P-223H.
- 392-139-230 Definition—P-213.
- 392-139-235 Definition—Annual average full-time equivalent (AAFTE) resident enrollment.
- 392-139-245 Definition—Levy reduction funds.
- 392-139-297 General procedures.

392-139-017

392-139-018

Additional definitions. [Statutory Authority: RCW 84.52.053(7) [84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-017, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-017, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-017, filed 11/26/80.] Repealed by WSR 88-03-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170.

Additional definitions. [Statutory Authority: RCW 84.52.053(7) [84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-018, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-018, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-018, filed 11/26/80.] Repealed by WSR 88-03-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170.

**DETERMINATION OF EXCESS LEVY AUTHORITY**

- 392-139-300 Establishment of excess levy authority for school districts—General.
- 392-139-310 Determination of excess levy base.
- 392-139-320 Determination of maximum excess levy percentage.
- 392-139-330 Determination of excess levy authority transfers for interdistrict cooperation programs.
- 392-139-340 Determination of excess levy authority transfers from high school districts to nonhigh school districts.
- 392-139-345 Definition—F-196.
- 392-139-350 Definition—Revenues in the levy base received as a fiscal agent.

392-139-019

392-139-020

Determination of total general funding capacity for 1983 tax collections. [Statutory Authority: RCW 84.52.-0531(7). WSR 83-17-058 (Order 83-6), § 392-139-019, filed 8/17/83.] Repealed by WSR 83-23-039 (Order 83-18), filed 11/9/83. Statutory Authority: RCW 84.52.-053(7) [84.52.0531(7)].

Schedule I—Calculation of basic levy limitation for calendar year 19—. [Statutory Authority: RCW 84.52.-0531. WSR 79-01-006 (Order 13-78), § 392-139-020, filed 12/8/78.] Repealed by WSR 80-18-020 (Order 80-38), filed 11/26/80. Statutory Authority: RCW 84.52.-0531.

**DETERMINATION OF LOCAL EFFORT ASSISTANCE FOR 1998 AND THEREAFTER**

- 392-139-665 Reporting of certified excess levy amounts.
- 392-139-670 Local effort assistance allocations.
- 392-139-676 Monthly payments of local effort assistance.

392-139-021

Determination of excess general fund levy capacity attributable to basic education allocation. [Statutory Authority: RCW 84.52.0531(7). WSR 83-17-058 (Order 83-6), § 392-139-021, filed 8/17/83. Statutory Authority: RCW 84.52.0531. WSR 82-05-025 (Order 82-3), § 293-139-021, filed 2/11/82, effective 4/6/82; WSR 80-18-020 (Order 80-38), § 392-139-021, filed 11/26/80.] Repealed by WSR 88-03-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170.

**NOTIFICATION, PETITIONS AND REQUESTS FOR REVIEW**

- 392-139-900 Notification of amounts calculated.
- 392-139-901 Petitions for levy base adjustments.
- 392-139-902 Requests for review.
- 392-139-905 Submission of revised assessed valuation data and recalculation.

392-139-022

Determination of excess general fund levy capacity attributable to less than one hundred percent funding of the basic education allocation formula. [Statutory Authority: RCW 84.52.053(7) [84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-022, filed 11/9/83. Statutory Authority: RCW 84.52.0531(7). WSR 83-17-058 (Order 83-6), § 392-139-022, filed 8/17/83.] Repealed by WSR 88-03-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.

**DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER**

- 392-139-010 Establishment of the maximum dollar amount of school district levies—General. [Statutory Authority: RCW 84.52.053(7) [84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-010, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-010, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-010, filed 11/26/80; WSR 79-01-006 (Order 13-78), § 392-139-010, filed 12/8/78.] Repealed by WSR 88-03-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170.
- 392-139-015 Definitions. [Statutory Authority: RCW 84.52.0531. WSR 79-01-006 (Order 13-78), § 392-139-015, filed

392-139-025

392-139-026

Schedule II—Calculation of additional levy authority (exceeding basic levy limitation for 19— calendar year). [Statutory Authority: RCW 84.52.0531. WSR 79-01-006 (Order 13-78), § 392-139-025, filed 12/8/78.] Repealed by WSR 80-18-020 (Order 80-38), filed 11/26/80. Statutory Authority: RCW 84.52.0531.

Determination of additional excess general fund levy capacity. [Statutory Authority: RCW 84.52.053(7) [84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-026, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-

	026, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-026, filed 11/26/80.] Repealed by WSR 88-03-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170.		
392-139-027	Determination of additional excess general fund levy capacity for 1983 collections. [Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-027, filed 9/29/81, effective 12/27/81.] Repealed by WSR 83-23-039 (Order 83-18), filed 11/9/83. Statutory Authority: RCW 84.52.053(7) [84.52.0531(7)].		
392-139-030	Schedule III—Prior year 100% formula funding. [Statutory Authority: RCW 84.52.0531. WSR 79-01-006 (Order 13-78), § 392-139-030, filed 12/8/78.] Repealed by WSR 80-18-020 (Order 80-38), filed 11/26/80. Statutory Authority: RCW 84.52.0531.	392-139-122	Definition—4155 Learning assistance. [Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 92-19-124 (Order 92-07), § 392-139-122, filed 9/21/92, effective 10/22/92. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-122, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-122, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-122, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).
392-139-031	Determination of excess general fund levy capacity attributable to state-funded categorical programs. [Statutory Authority: RCW 84.52.053(7) [84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-031, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-031, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-031, filed 11/26/80.] Repealed by WSR 88-03-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170.		
392-139-035	Schedule IV—Estimated current year basic education funding. [Statutory Authority: RCW 84.52.0531. WSR 79-01-006 (Order 13-78), § 392-139-035, filed 12/8/78.] Repealed by WSR 80-18-020 (Order 80-38), filed 11/26/80. Statutory Authority: RCW 84.52.0531.	392-139-126	Definition—4165 Transitional bilingual. [Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-126, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-126, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-126, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).
392-139-036	Determination of excess general fund levy capacity to be transferred from the nonresident school district to the resident school district for interdistrict cooperation programs. [Statutory Authority: RCW 84.52.053(7) [84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-036, filed 11/9/83. Statutory Authority: RCW 84.52.0531(7). WSR 83-17-058 (Order 83-6), § 392-139-036, filed 8/17/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-036, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-036, filed 11/26/80.] Repealed by WSR 88-03-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170.	392-139-128	Definition—4174 Highly capable. [Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-128, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-128, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-128, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).
392-139-037	Determination of excess general fund levy capacity to be transferred from the high school district to the non-high school district. [Statutory Authority: RCW 84.52.053(7) [84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-037, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-037, filed 9/29/81, effective 12/27/81.] Repealed by WSR 88-03-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170.	392-139-129	Definition—4175 Local education program enhancement. [Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-129, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-129, filed 11/22/89, effective 12/23/89.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).
392-139-038	Notification of maximum levy collection amounts. [Statutory Authority: RCW 84.52.053(7) [84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-038, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-038, filed 9/29/81, effective 12/27/81.] Repealed by WSR 88-03-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170.	392-139-130	Definition—4198 School food services. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-130, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).
392-139-040	Schedule V—Small school factors. [Statutory Authority: RCW 84.52.0531. WSR 79-01-006 (Order 13-78), § 392-139-040, filed 12/8/78.] Repealed by WSR 80-18-020 (Order 80-38), filed 11/26/80. Statutory Authority: RCW 84.52.0531.	392-139-132	Definition—4199 Transportation—Operations. [Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-132, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-132, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-132, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).
392-139-045	Schedule VI—Small high school factors. [Statutory Authority: RCW 84.52.0531. WSR 79-01-006 (Order 13-78), § 392-139-045, filed 12/8/78.] Repealed by WSR 80-18-020 (Order 80-38), filed 11/26/80. Statutory Authority: RCW 84.52.0531.	392-139-134	Definition—4499 Transportation reimbursement—Depreciation. [Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-134, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-134, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-134, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).
392-139-056	Definition—Current calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-056, filed 1/8/88.] Repealed by WSR 93-21-092 (Order 93-20), filed 10/20/93, effective 11/20/93. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10).		
392-139-057	Definition—Next calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-057, filed 1/8/88.] Repealed by WSR 93-21-092 (Order 93-20), filed 10/20/93, effective	392-139-150	Definition—5200 General purpose direct federal grants, unassigned. [Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-150, filed 9/11/96, effective 10/12/96. Statu-

		tory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-150, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	
392-139-152		Definition—6100 Special purpose, OSPI, unassigned. [Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-152, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-152, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	392-139-170
		Definition—6167 Indian education, JOM. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-170, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	
		Definition—6176 ESEA, Chapter 2, P.L. 100-297. [Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-172, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 92-19-124 (Order 92-07), § 392-139-172, filed 9/21/92, effective 10/22/92. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-172, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-172, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	392-139-172
392-139-154		Definition—6124 Special education, supplemental Part B. [Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-154, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-154, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	
		Definition—6177 Mathematics and science. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-174, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	392-139-174
392-139-156		Definition—6127 Special education, deinstitutionalized. [Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-156, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-156, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-156, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	
		Definition—6198 School food services. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-176, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	392-139-176
		Definition—6200 Direct special purpose grants. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-178, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	392-139-178
392-139-158		Definition—6138 Secondary vocational education. [Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-158, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-158, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	
		Definition—6246 Skills center, direct federal grant. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-180, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	392-139-180
392-139-160		Definition—6146 Skills center. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-160, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	
		Definition—6264 Bilingual, P.L. 93-380. [Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-182, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-182, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	392-139-182
392-139-162		Definition—6151 Remediation, ESEA, Chapter 1. [Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-162, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-162, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-162, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	
		Definition—6268 Indian education, ED. [Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-184, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-184, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	392-139-184
392-139-164		Definition—6153 Migrant, ESEA, Chapter 1. [Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-164, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-164, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-164, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	
		Definition—6998 USDA commodities. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-186, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	392-139-186
392-139-166		Definition—6162 Refugee, P.L. 96-212. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-166, filed 1/8/88.] Repealed by WSR 96-19-037 (Order 96-13), filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 84.52.0531(10) and 28A.150.290.	
		Definition—P-223NR. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-220, filed 1/8/88.] Repealed by WSR 96-19-037 (Order 96-13), filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 84.52.0531(10) and 28A.150.290.	392-139-220
392-139-168		Definition—6164 Bilingual, P.L. 93-380. [Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-168, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-168, filed 1/8/88.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective	
		Definition—Form 1067. [Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-225, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-225, filed 1/8/88.] Repealed by WSR 96-19-037 (Order 96-13), filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 84.52.0531(10) and 28A.150.290.	392-139-225
		Definition—Base year levy percentage. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR	392-139-240

	88-03-007 (Order 88-6), § 392-139-240, filed 1/8/88.] Repealed by WSR 89-23-121 (Order 18), filed 11/22/89, effective 12/23/89. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10).		
392-139-243	Definition—Levy reduction funds—Calendar year 1989. [Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-243, filed 11/22/89, effective 12/23/89.] Repealed by WSR 92-19-124 (Order 92-07), filed 9/21/92, effective 10/22/92. Statutory Authority: RCW 28A.150.-290(2) and 84.52.0531(10).	392-139-622	Definition—Districts eligible for ten percent equalization—1999 and thereafter. [Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-622, filed 4/1/98, effective 5/2/98.] Repealed by WSR 00-09-017, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.-0531(9) and RCW 28A.150.290.
392-139-600	Definition—Adjusted assessed valuation. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-600, filed 1/8/88.] Repealed by WSR 10-19-030, filed 9/9/10, effective 10/10/10. Statutory Authority: RCW 28A.150.290 and 84.52.0531.	392-139-623	Definition—Districts eligible for twelve percent equalization—1999 and thereafter. [Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-623, filed 4/1/98, effective 5/2/98.] Repealed by WSR 00-09-017, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.-0531(9) and RCW 28A.150.290.
392-139-605	Definition—District ten percent levy amount. [Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-605, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-605, filed 1/8/88.] Repealed by WSR 00-09-017, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(9) and RCW 28A.150.290.	392-139-625	Definition—State matching ratio. [Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-625, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(a) and 28A.150.-290(2). WSR 98-08-096 (Order 98-06), § 392-139-625, filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-625, effective 11/20/93. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-625, filed 1/8/88.] Repealed by WSR 10-19-030, filed 9/9/10, effective 10/10/10. Statutory Authority: RCW 28A.150.290 and 84.52.0531.
392-139-606	Definition—District twelve percent levy amount. [Statutory Authority: RCW 28A.150.290(2) and 84.52.-0531(10). WSR 93-21-092 (Order 93-20), § 392-139-606, filed 10/20/93, effective 11/20/93.] Repealed by WSR 10-19-030, filed 9/9/10, effective 10/10/10. Statutory Authority: RCW 28A.150.290 and 84.52.0531.		
392-139-610	Definition—District twelve percent levy rate. [Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-610, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-610, filed 10/20/93, effective 11/20/93. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-610, filed 1/8/88.] Repealed by WSR 10-19-030, filed 9/9/10, effective 10/10/10. Statutory Authority: RCW 28A.150.290 and 84.52.0531.	392-139-626	Definition—State matching ratio—1994 and 1995. [Statutory Authority: RCW 28A.150.290(2) and 84.52.-0531(10). WSR 93-21-092 (Order 93-20), § 392-139-626, filed 10/20/93, effective 11/20/93.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).
392-139-611	Definition—District twelve percent levy rate. [Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-611, filed 10/20/93, effective 11/20/93.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.-290(2).	392-139-650	Determination of local effort assistance—General. [Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-650, filed 1/8/88.] Repealed by WSR 89-23-121 (Order 18), filed 11/22/89, effective 12/23/89. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10).
392-139-615	Definition—Statewide average twelve percent levy rate. [Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-615, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-615, filed 10/20/93, effective 11/20/93. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-615, filed 1/8/88.] Repealed by WSR 10-19-030, filed 9/9/10, effective 10/10/10. Statutory Authority: RCW 28A.150.290 and 84.52.0531.	392-139-660	Determination of maximum local effort assistance. [Statutory Authority: RCW 28A.150.290(1) and 84.52.0531(9). WSR 02-17-113, § 392-139-660, filed 8/21/02, effective 9/21/02. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-660, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-660, filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-660, filed 10/20/93, effective 11/20/93. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-660, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-660, filed 1/8/88.] Repealed by WSR 10-19-030, filed 9/9/10, effective 10/10/10. Statutory Authority: RCW 28A.150.290 and 84.52.0531.
392-139-616	Definition—Statewide average twelve percent levy rate. [Statutory Authority: RCW 28A.150.290(2) and 84.52.-0531(10). WSR 93-21-092 (Order 93-20), § 392-139-616, filed 10/20/93, effective 11/20/93.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).	392-139-661	Determination of maximum local effort assistance—1999 and thereafter. [Statutory Authority: RCW 84.52.-0531(a) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-661, filed 4/1/98, effective 5/2/98.] Repealed by WSR 00-09-017, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(9) and RCW 28A.150.290.
392-139-620	Definition—Eligible school district. [Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-620, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(a) and 28A.150.-290(2). WSR 98-08-096 (Order 98-06), § 392-139-620, filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-620, filed 10/20/93, effective 11/20/93. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-620, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-620, filed 1/8/88.] Repealed by WSR 10-19-030, filed 9/9/10, effective 10/10/10. Statutory Authority: RCW 28A.150.290 and 84.52.0531.	392-139-674	Allocation of local effort assistance for calendar year 1989. [Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-674, filed 11/22/89, effective 12/23/89.] Repealed by WSR 92-19-124 (Order 92-07), filed 9/21/92, effective 10/22/92. Statutory Authority: RCW 28A.150.-290(2) and 84.52.0531(10).
392-139-621	Definition—Eligible district—1994 and 1995. [Statutory Authority: RCW 28A.150.290(2) and 84.52.-0531(10). WSR 93-21-092 (Order 93-20), § 392-139-	392-139-675	Allocation of local effort assistance—1992 Calendar year. [Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 92-19-124 (Order 92-07), § 392-139-675, filed 9/21/92, effective 10/22/92. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-675, filed 11/22/89, effective 12/23/89.] Repealed by WSR 93-21-092 (Order 93-20), filed 10/20/93, effective 11/20/93. Statu-

- 392-139-680 tory Authority: RCW 28A.150.290(2) and 84.52.0531(10).  
Determination of maximum local effort assistance—1994 and 1995. [Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-680, filed 10/20/93, effective 11/20/93.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).
- 392-139-681 Determination of local effort assistance allocations—1994 and 1995. [Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-681, filed 10/20/93, effective 11/20/93.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).
- 392-139-685 Determination of safety net allocations. [Statutory Authority: RCW 84.52.0531(9). WSR 94-21-072 (Order 94-13), § 392-139-685, filed 10/18/94, effective 11/18/94. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-685, filed 10/20/93, effective 11/20/93.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).
- 392-139-690 Determination of proration percentages. [Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-690, filed 10/20/93, effective 11/20/93.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).
- 392-139-691 Monthly payments of local effort assistance—1994 and 1995. [Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-691, filed 10/20/93, effective 11/20/93.] Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2).

## GENERAL PROVISIONS AND DEFINITIONS

**WAC 392-139-001 Authority.** The authorities for this chapter are RCW 84.52.0531(9) and 28A.150.290.

(1) RCW 84.52.0531(9) authorizes the superintendent of public instruction to promulgate rules and regulations regarding the limitation of local school district excess levies otherwise known as the "Special levy lid law."

(2) RCW 28A.150.290 authorizes the superintendent of public instruction to promulgate such rules and regulations as are necessary for administration of state general fund support for the common schools pursuant to chapter 28A.150 RCW. Rules regarding allocation of state general fund moneys for the purpose of partially equalizing excess levy tax rates, otherwise known as "local effort assistance" are adopted pursuant to this general authority.

[Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-001, filed 4/11/00, effective 5/12/00. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-001, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-001, filed 1/8/88. Statutory Authority: RCW 84.52.0531(7). WSR 84-05-017 (Order 84-4), § 392-139-001, filed 2/9/84; WSR 83-23-039 (Order 83-18), § 392-139-001, filed 11/9/83; WSR 83-17-058 (Order 83-6), § 392-139-001, filed 8/17/83.]

**WAC 392-139-005 Purposes.** The purposes of this chapter are to define the annual procedures that the superintendent of public instruction shall use to determine for each school district:

(1) The maximum dollar amount which may be levied on its behalf for general fund maintenance and operation support pursuant to RCW 84.52.053 and 84.52.0531; and

(2) The local effort assistance to be allocated to it pursuant to chapter 28A.500 RCW.

[Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-005, filed 4/11/00, effective 5/12/00. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-005, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-005, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-005, filed 1/8/88. Statutory Authority: RCW 84.52.0531(7). WSR 83-23-039 (Order 83-18), § 392-139-005, filed 11/9/83; WSR 83-17-058 (Order 83-6), § 392-139-005, filed 8/17/83. Statutory Authority: RCW 84.52.0531. WSR 82-07-085 (Order 82-5), § 392-139-005, filed 3/24/82; WSR 81-20-023 (Order 81-31), § 392-139-005, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-005, filed 11/26/80; WSR 79-01-006 (Order 13-78), § 392-139-005, filed 12/8/78.]

**WAC 392-139-007 Organization of this chapter.** This chapter contains rules for excess levy authority and state matching money for excess levies also known as local effort assistance. The general organization of the chapter is as follows:

Sections 001-099 General provisions and definitions.

Sections 100-299 Definitions for excess levy authority.

Sections 300-399 Determination of excess levy authority.

Sections 665-676 Determination of local effort assistance.

Sections 900-999 Notification, petitions and requests for review.

[Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 10-19-030, § 392-139-007, filed 9/9/10, effective 10/10/10. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-007, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-007, filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-007, filed 10/20/93, effective 11/20/93. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-007, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-007, filed 1/8/88.]

**WAC 392-139-008 Effective date.** This chapter applies to levy authority and local effort assistance calculations for the 2005 calendar year and thereafter. Levy authority and local effort assistance calculations for prior calendar years are governed by rules in effect as of January 1 of the calendar year.

[Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 03-21-040, § 392-139-008, filed 10/8/03, effective 11/8/03. Statutory Authority: RCW 28A.150.290(1) and 84.52.0531(9). WSR 02-17-113, § 392-139-008, filed 8/21/02, effective 9/21/02; WSR 01-22-098, § 392-139-008, filed 11/6/01, effective 12/7/01. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-008, filed 4/11/00, effective 5/12/00.]

**WAC 392-139-050 Definition—School year.** As used in this chapter, "school year" means the same as defined in WAC 392-121-031.

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-050, filed 1/8/88.]

**WAC 392-139-051 Definition—Prior school year.** As used in this chapter, "prior school year" means the most recent school year completed prior to the calendar year for which excess levy authority is being calculated pursuant to this chapter.

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-051, filed 1/8/88.]

**WAC 392-139-052 Definition—Current school year.** As used in this chapter, "current school year" means the school year completed during the calendar year for which excess levy authority is being calculated pursuant to this chapter.

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-052, filed 1/8/88.]

**WAC 392-139-055 Definition—Calendar year.** As used in this chapter, "calendar year" means the period commencing on January 1 and ending on December 31. Unless otherwise stated, calendar year references including numeric references (e.g., 1994) are to the calendar year for which levy authority and local effort assistance are being calculated pursuant to this chapter.

[Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-055, filed 10/20/93, effective 11/20/93. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-055, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-055, filed 1/8/88.]

**WAC 392-139-058 Definition—Prior year and prior calendar year.** As used in this chapter, "prior year" and "prior calendar year" mean the calendar year preceding the year for which levy authority and local effort assistance are being calculated pursuant to this chapter.

[Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-058, filed 10/20/93, effective 11/20/93.]

## DEFINITIONS FOR EXCESS LEVY AUTHORITY

**WAC 392-139-100 Definition—Certified excess levy.** As used in this chapter, "certified excess levy" means the amount certified pursuant to RCW 84.52.020 by or on behalf of a school district to the board or boards of county commissioners of the county or counties of the school district for collection in a given calendar year for general fund maintenance and operation support of the school district pursuant to RCW 84.52.053.

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-100, filed 1/8/88.]

**WAC 392-139-105 Definition—Excess levy authority.** As used in this chapter, the term "excess levy authority" means the maximum allowed dollar amount of a school district's certified excess levy for a given calendar year as determined pursuant to this chapter.

[Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-105, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-105, filed 1/8/88.]

**WAC 392-139-110 Definition—Report 1191.** As used in this chapter, "Report 1191" means the monthly report pre-

pared and distributed by the superintendent of public instruction which includes the number of basic education allocation formula derived certificated and classified staff units, the compensation entitlement amounts for such staff, the basic education allocation provided for each average annual full-time equivalent student, the basic education allocation, and the amount of state-funded support for the school year for each school district. The amount of a school district's basic education allocation included in the excess levy base pursuant to WAC 392-139-310 (1)(a) is taken from this report.

[Statutory Authority: RCW 28A.150.290(1) and 84.52.0531(9). WSR 01-22-098, § 392-139-110, filed 11/6/01, effective 12/7/01. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-110, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-110, filed 1/8/88.]

**WAC 392-139-115 Definition—Basic education allocation.** As used in this chapter, "basic education allocation" means the amount of state moneys calculated by the superintendent of public instruction which is the basis for the superintendent's distribution of moneys to school districts for the operation of a basic program of education pursuant to RCW 28A.150.200, et seq., RCW 28A.150.250, and 28A.150.260, chapter 392-121 WAC, and the Biennial Operating Appropriations Act. The amount of a school district's total guaranteed entitlement, plus skills center summer program funding, plus the hold harmless allocation, less the ALE program revenue reduction, as reported on the August Report 1191 before any proration due to less than one hundred percent funding is considered a school district's basic education allocation in determining the school district's excess levy base pursuant to WAC 392-139-310.

[Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 13-05-050, § 392-139-115, filed 2/13/13, effective 3/16/13. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 92-19-124 (Order 92-07), § 392-139-115, filed 9/21/92, effective 10/22/92. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-115, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-115, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-115, filed 1/8/88.]

**WAC 392-139-200 Definition—Report 1197.** As used in this chapter, "Report 1197" means the monthly statement of apportionment prepared and distributed by the superintendent of public instruction which reports the annual allotment of state and federal funds. The dollar amounts of allotments for selected accounts reported on the August Report 1197 are included in the district excess levy base calculated pursuant to WAC 392-139-310. The accounts included in the levy base and reported on Report 1197 are listed in WAC 392-139-310 (4)(a).

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-200, filed 1/8/88.]

**WAC 392-139-205 Definition—F-195.** As used in this chapter, "F-195" means the annual school district budget document including budget extensions officially adopted by each school district pursuant to chapter 28A.505 RCW for each year's operations. This document includes estimates of revenues to be received from federal sources during the school year. The federal revenues reported on a school district's F-195 for the prior school year are included in the district's

excess levy base pursuant to WAC 392-139-310 if they qualify for inclusion and are not reported on Report 1197. The accounts included in the levy base and reported on the F-195 are listed in WAC 392-139-310 (4)(b).

[Statutory Authority: RCW 28A.150.290(1) and 84.52.0531(9). WSR 02-17-113, § 392-139-205, filed 8/21/02, effective 9/21/02. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-205, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-205, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-205, filed 1/8/88.]

**WAC 392-139-210 Definition—Annual average full-time equivalent (AAFTE) students.** As used in this chapter, "annual average full-time equivalent (AAFTE) students" means the same defined in WAC 392-121-133.

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-210, filed 1/8/88.]

**WAC 392-139-215 Definition—P-223H.** As used in this chapter, "P-223H" means the form printed by the superintendent of public instruction and distributed annually to all school districts for reporting of special education students pursuant to chapter 28A.155 RCW.

[Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-215, filed 4/1/98, effective 5/2/98. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-215, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-215, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-215, filed 1/8/88.]

**WAC 392-139-230 Definition—P-213.** As used in this chapter, "P-213" means the form entitled report of students residing in nonhigh school districts enrolled in high school districts. P-213 forms are printed and distributed annually by the superintendent of public instruction to high school districts educating students from nonhigh school districts. School districts use the P-213 to report enrollment of students residing in a nonhigh school district and enrolled in a high school district pursuant to chapter 28A.545 RCW and chapter 392-132 WAC. Enrollments reported on this form are used in calculating excess levy authority transfers from high school districts to nonhigh school districts pursuant to WAC 392-139-340.

[Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-230, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-230, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-230, filed 1/8/88.]

**WAC 392-139-235 Definition—Annual average full-time equivalent (AAFTE) resident enrollment.** As used in this chapter "AAFTE resident enrollment" means the AAFTE students residing in a school district which shall be determined as follows:

- (1) Determine total AAFTE students enrolled in the school district for the school year;
- (2) Add AAFTE students residing in the school district but enrolled in another school district pursuant to an interdistrict cooperation agreement authorized pursuant to RCW 28A.335.160, 28A.225.250, and chapter 392-135 WAC;

(8/26/16)

(3) Add AAFTE students residing in the school district but enrolled in another school district pursuant to chapter 28A.545 RCW and chapter 392-132 WAC;

(4) Subtract AAFTE students residing in another school district but enrolled in the school district pursuant to an interdistrict cooperation agreement authorized pursuant to RCW 28A.335.160, 28A.225.250, and chapter 392-135 WAC;

(5) Subtract AAFTE students residing in another school district but enrolled in the school district pursuant to chapter 28A.545 RCW and chapter 392-132 WAC.

[Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-235, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-235, filed 1/8/88.]

**WAC 392-139-245 Definition—Levy reduction funds.** As used in this chapter, "levy reduction funds" means the increases in state allocations to a school district from the prior school year for programs included under WAC 392-139-310:

- (1) That are not attributable to enrollment changes, compensation increases, or inflationary adjustments; and
- (2) That are or were specifically identified as levy reduction funds in the Biennial Operating Appropriations Act in effect at the time of calculations performed pursuant to this chapter.

[Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-245, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-245, filed 1/8/88.]

**WAC 392-139-297 General procedures.** All processes, calculations, and procedures used by the superintendent of public instruction in the administration of this chapter shall be conditioned on the following:

- (1) Only data collected and approved by the superintendent of public instruction shall be used.
- (2) All calculations, except those related to levy reduction funds, that are dependent on data which are not final at the time the calculation is performed shall be based on estimates prepared by the superintendent of public instruction.
- (3) The calculation of levy reduction funds dependent on data that is not final at the time of the calculation will be calculated using prior school year data.
- (4) The following rounding procedures shall be used:
  - (a) Dollars to the nearest whole;
  - (b) Student enrollments to the nearest two decimal places;
  - (c) Percentages to the nearest two decimal places;
  - (d) Ratios to the nearest three decimal places; and
  - (e) Levy rates to the nearest six decimal places.
- (5) The superintendent of public instruction shall provide each school district by August 31st of each year with the appropriate procedures for all calculations performed in this chapter.

[Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-297, filed 11/22/89, effective 12/23/89.]

## DETERMINATION OF EXCESS LEVY AUTHORITY

**WAC 392-139-300 Establishment of excess levy authority for school districts—General.** The maximum

dollar amount of any school district's certified excess levy for any given calendar year shall equal the excess levy authority established by the superintendent of public instruction as follows:

(1) Multiply the school district's excess levy base determined pursuant to WAC 392-139-310 by the school district's maximum excess levy percentage determined pursuant to WAC 392-139-320;

(2) Adjust the result obtained in subsection (1) of this section by the amount of the school district's excess levy authority transfers determined pursuant to WAC 392-139-330, 392-139-340, and 392-139-901; and

(3) Subtract the school district's maximum local effort assistance determined pursuant to WAC 392-139-660.

[Statutory Authority: RCW 28A.150.290(1) and 84.52.0531(9). WSR 01-22-098, § 392-139-300, filed 11/6/01, effective 12/7/01. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-300, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-300, filed 1/8/88.]

#### **WAC 392-139-310 Determination of excess levy base.**

The superintendent of public instruction shall calculate each school district's excess levy base as provided in this section.

(1) Sum the following state and federal allocations from the prior school year(s) as determined in subsections (4) and (5) of this section:

(a) The basic education allocation as defined in WAC 392-139-115 and as reported on the August Report 1191;

(b) The state and federal categorical allocations for the following:

(i) Pupil transportation. Allocations for pupil transportation include allocations for the following accounts:

4199 Transportation - Operations;  
4399 Transportation - Operations;  
4499 Transportation - Depreciation;  
6199 Transportation - Operations;  
6299 Transportation - Operations; and  
6399 Transportation - Operations.

(ii) Special education. Allocations for special education include allocations for the following accounts:

4121 Special education;  
4122 Special education - Infants and toddlers - State;  
4321 Special education;  
4322 Special education - Infants and toddlers - State;  
6114 Federal Stimulus - IDEA;  
6124 Special education supplemental;  
6125 Special education - Infants and toddlers - Federal;  
6214 Federal Stimulus - IDEA;  
6224 Special education supplemental;  
6225 Special education - Infants and toddlers - Federal;  
6314 Federal Stimulus - IDEA;  
6324 Special education supplemental; and  
6325 Special education - Infants and toddlers - Federal.

(iii) Education of highly capable students. Allocations for education of highly capable students include allocations identified by account 4174 Highly capable.

(iv) Compensatory education. Allocations for compensatory education include allocations identified by the following accounts:

3100 Barrier reduction;  
4155 Learning assistance;  
4165 Transitional bilingual;  
4365 Transitional bilingual;  
6111 Federal Stimulus - Title 1;  
6151 Disadvantaged;  
6153 Migrant;  
6164 Limited English proficiency;  
6211 Federal Stimulus - Title 1;  
6251 Disadvantaged;  
6253 Migrant;  
6264 Limited English proficiency;  
6267 Indian education - JOB;  
6268 Indian education - ED;  
6311 Federal Stimulus - Title 1;  
6351 Disadvantaged;  
6353 Migrant;  
6364 Limited English proficiency;  
6367 Indian education - JOM; and  
6368 Indian education - ED.

(v) Food services. Allocations for food services include allocations identified by the following accounts:

4198 School food services (state);  
4398 School food services;  
6198 School food services (federal);  
6298 School food services;  
6398 School food services; and  
6998 USDA commodities.

(vi) Statewide block grant programs. Allocations for statewide block grant programs include allocations identified by the following accounts:

6113 Federal Stimulus - State Fiscal Stabilization Fund;  
6176 Targeted assistance;  
6213 Federal Stimulus - State Fiscal Stabilization Fund;  
6276 Targeted assistance;  
6313 Federal Stimulus - State Fiscal Stabilization Fund;  
and  
6376 Targeted assistance.

(c) General federal programs. Allocations for general federal programs identified by the following accounts:

5200 General purpose direct federal grants - Unassigned;  
6100 Special purpose - OSPI - Unassigned;  
6112 Federal Stimulus - School Improvement;  
6118 Federal Stimulus - Competitive Grants;  
6119 Federal Stimulus - Other;  
6121 Special education - Medicaid reimbursement;  
6138 Secondary vocational education;  
6146 Skills center;  
6152 School improvement;  
6154 Reading first;  
6162 Math and science - Professional development;  
6200 Direct special purpose grants;  
6212 Federal Stimulus - School Improvement;  
6218 Federal Stimulus - Competitive Grants;  
6219 Federal Stimulus - Other;  
6221 Special education - Medicaid reimbursement;

6238 Secondary vocational education;  
 6246 Skills center;  
 6252 School improvement;  
 6254 Reading first;  
 6262 Math and science - Professional development;  
 6300 Federal grants through other agencies - Unassigned;

6310 Medicaid administrative match;  
 6312 Federal Stimulus - School Improvement;  
 6318 Federal Stimulus - Competitive Grants;  
 6319 Federal Stimulus - Other;  
 6321 Special education - Medicaid reimbursement;  
 6338 Secondary vocational education;  
 6346 Skills center;  
 6352 School improvement;  
 6354 Reading first; and  
 6362 Math and science - Professional development.

(2) Increase the result obtained in subsection (1) of this section by the percentage increase per full-time equivalent student in the state basic education appropriation between the prior school year and the current school year as stated in the state Operating Appropriations Act divided by 0.55.

(3) Revenue accounts referenced in this section are defined in the accounting manual for public school districts in the state of Washington.

(4) The dollar amount of revenues for state and federal categorical allocations identified in this section shall come from the following sources:

(a) The following state and federal categorical allocations are taken from the Report 1197 Column A (Annual Allotment Due):

3100 Barrier reduction;  
 4121 Special education;  
 4122 Special education - Infants and toddlers - State;  
 4155 Learning assistance;  
 4165 Transitional bilingual;  
 4174 Highly capable;  
 4198 School food services (state);  
 4199 Transportation - Operations;  
 4499 Transportation - Depreciation;  
 6111 Federal Stimulus - Title 1;  
 6112 Federal Stimulus - School Improvement;  
 6113 Federal Stimulus - State Fiscal Stabilization Fund;  
 6114 Federal Stimulus - IDEA, one-half the August 2010 amount will be used in the 2011 calculation, and one-half in the 2012;  
 6118 Federal Stimulus - Competitive Grants;  
 6119 Federal Stimulus - Other;  
 6121 Special education - Medicaid reimbursements;  
 6124 Special education - Supplemental; however, for the federal safety net portion, the amount awarded rather than the amount included on report 1197 will be used;  
 6125 Special education - Infants and toddlers - Federal;  
 6138 Secondary vocational education;  
 6146 Skills center;  
 6151 Disadvantaged;  
 6152 School improvement;  
 6153 Migrant;  
 6154 Reading first;  
 6162 Math and science - Professional development;

6164 Limited English proficiency;  
 6176 Targeted assistance;  
 6198 School food services (federal); and  
 6199 Transportation - Operations.

(b) For the 2004 calendar year, the following state and federal allocations are taken from the F-195 budget including budget extensions.

For the 2005 calendar year and thereafter, the following federal allocations shall be taken from the school district's second prior year F-196 annual financial report:

4321 Special education;  
 4322 Special education - Infants and toddlers - State;  
 4365 Transitional bilingual;  
 4398 School food services;  
 4399 Transportation - Operations;  
 5200 General purpose direct federal grants - Unassigned;

6100 Special purpose - OSPI - Unassigned;  
 6200 Direct special purpose grants;  
 6211 Federal Stimulus - Title 1;  
 6212 Federal Stimulus - School Improvement;  
 6213 Federal Stimulus - State Fiscal Stabilization Fund;  
 6214 Federal Stimulus - IDEA;  
 6218 Federal Stimulus - Competitive Grants;  
 6219 Federal Stimulus - Other;  
 6221 Special education - Medicaid reimbursement;  
 6224 Special education supplemental;  
 6225 Special education - Infants and toddlers - Federal;  
 6238 Secondary vocational education;  
 6246 Skills center;  
 6251 Disadvantaged;  
 6252 School improvement;  
 6253 Migrant;  
 6254 Reading first;  
 6262 Math and science - Professional development;  
 6264 Limited English proficiency;  
 6267 Indian education - JOM;  
 6268 Indian education - ED;  
 6276 Targeted assistance;  
 6298 School food services;  
 6299 Transportation - Operations;  
 6300 Federal grants through other agencies - Unassigned;

6310 Medicaid administrative match;  
 6311 Federal Stimulus - Title 1;  
 6312 Federal Stimulus - School Improvement;  
 6313 Federal Stimulus - State Fiscal Stabilization Fund;  
 6314 Federal Stimulus - IDEA;  
 6318 Federal Stimulus - Competitive Grants;  
 6319 Federal Stimulus - Other;  
 6321 Special education - Medicaid reimbursement;  
 6324 Special education supplemental;  
 6325 Special education - Infants and toddlers - Federal;  
 6338 Secondary vocational education;  
 6346 Skills center;  
 6351 Disadvantaged;  
 6352 School improvement;  
 6353 Migrant;  
 6354 Reading first;  
 6362 Math and science - Professional development;

6364 Limited English proficiency;  
 6367 Indian education - JOM;  
 6368 Indian education - ED;  
 6376 Targeted assistance;  
 6398 School food services;  
 6399 Transportation - Operations; and  
 6998 USDA commodities.

(5) Effective for levy authority and local effort assistance calculations for the 2005 calendar year and thereafter:

(a) District revenues determined in subsection (4) of this section shall be reduced for revenues received as a fiscal agent. School districts shall report fiscal agent revenues pursuant to instructions provided by the superintendent of public instruction.

(b) The amount determined in subsection (4)(b) of this section, after adjustment for fiscal agent moneys, shall be inflated for one year using the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent twelve-month period by the Bureau of Economic Analysis of the Federal Department of Commerce.

(6) State and federal moneys generated by a school district's students and redirected by the superintendent of public instruction to an educational service district at the request of the school district shall be included in the district's levy base.

(7) State basic education moneys generated by a school district's students and allocated directly to a technical college shall be included in the district's levy base.

(8) Funding which the district would have received calculated pursuant to RCW 84.52.0531 shall be included in the district's levy base.

[Statutory Authority: RCW 28A.150.290 and 28A.710.220. WSR 16-18-027, § 392-139-310, filed 8/26/16, effective 9/26/16. Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 14-17-009, § 392-139-310, filed 8/7/14, effective 9/7/14; WSR 13-05-050, § 392-139-310, filed 2/13/13, effective 3/16/13; WSR 10-19-030, § 392-139-310, filed 9/9/10, effective 10/10/10. Statutory Authority: RCW 28A.150.290. WSR 08-20-054, § 392-139-310, filed 9/24/08, effective 10/25/08; WSR 07-21-037, § 392-139-310, filed 10/10/07, effective 11/10/07; WSR 06-17-142, § 392-139-310, filed 8/22/06, effective 9/22/06. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 03-21-040, § 392-139-310, filed 10/8/03, effective 11/8/03. Statutory Authority: RCW 28A.150.290(1) and 84.52.0531(9). WSR 02-17-113, § 392-139-310, filed 8/21/02, effective 9/21/02; WSR 01-22-098, § 392-139-310, filed 11/6/01, effective 12/7/01. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-310, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-310, filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-310, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-310, filed 10/20/93, effective 11/20/93; WSR 92-19-124 (Order 92-07), § 392-139-310, filed 9/21/92, effective 10/22/92. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-310, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-310, filed 1/8/88.]

**WAC 392-139-320 Determination of maximum excess levy percentage.** The superintendent of public instruction shall calculate each school district's maximum excess levy percentage pursuant to RCW 84.52.0531.

[Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 10-19-030, § 392-139-320, filed 9/9/10, effective 10/10/10. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-320, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(a) and

28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-320, filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-320, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-320, filed 10/20/93, effective 11/20/93. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-320, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-320, filed 1/8/88.]

**WAC 392-139-330 Determination of excess levy authority transfers for interdistrict cooperation programs.** The superintendent of public instruction shall calculate the amount of levy authority transfers for the next calendar year for interdistrict cooperation programs as provided in this section. For students who during the prior school year resided in one school district (the sending district) but attended school in another school district (the serving district) pursuant to an interdistrict cooperation agreement authorized pursuant to RCW 28A.335.160 or 28A.225.250 and chapter 392-135 WAC, the serving district's excess levy authority for the next calendar year shall be reduced and the sending district's excess levy authority for the next calendar year shall be increased by the same amount which shall be determined as follows:

(1) Determine the serving district's basic education allocation that is included in the excess levy base pursuant to WAC 392-139-310;

(2) Divide the result in subsection (1) of this section by the total AAFTE students enrolled in the serving district in the prior school year as reported on the district's August Report 1191;

(3) Multiply the result in subsection (2) of this section by the AAFTE students residing in the sending district and enrolled in the serving district in the prior school year pursuant to an interdistrict cooperation agreement as reported on form P-223;

(4) Determine the percentage increase per full-time equivalent student between the prior school year and the current school year as stated in the state basic education appropriation in the state Operating Appropriations Act;

(5) Increase the percentage in subsection (4) of this section by dividing the percentage in subsection (4) of this section by 0.55;

(6) Increase the result in subsection (3) of this section by the percentage increase calculated in subsection (5) of this section; and

(7) Multiply the result in subsection (6) of this section by the maximum excess levy percentage for the serving district pursuant to WAC 392-139-320.

[Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-330, filed 9/11/96, effective 10/12/96. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-330, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-330, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-330, filed 1/8/88.]

**WAC 392-139-340 Determination of excess levy authority transfers from high school districts to nonhigh school districts.** The superintendent of public instruction shall determine the amount of excess levy authority transfers for the next calendar year from high school districts to non-

high school districts as provided in this section. For students residing in a nonhigh school district but enrolled in a high school district pursuant to chapter 28A.545 RCW and chapter 392-132 WAC, the high school district's excess levy authority shall be reduced and the nonhigh school district's excess levy authority shall be increased by the same amount. The amount of the excess levy authority transfer shall equal the estimated excess levy authority transfer for the current school year calculated pursuant to subsection (1) of this section adjusted by the amount of the nonhigh billing adjustment for the prior school year calculated pursuant to subsection (2) of this section.

(1) The estimated excess levy authority transfer for the current school year is determined as follows:

(a) Calculate the high school district's excess levy authority for the next calendar year after adjustment for levy reduction funding but prior to adjustments for transfers of excess levy authority pursuant to this section and WAC 392-139-330;

(b) Divide the result by the estimated total AAFTE students enrolled in the high school district in the current school year as reported to the superintendent of public instruction on form P-213; and

(c) Multiply the result by the estimated AAFTE students residing in the nonhigh school district and enrolled in the high school district for the current school year pursuant to chapter 28A.545 RCW as reported on form P-213.

(2) The amount of the nonhigh billing adjustment for the prior school year is determined as follows:

(a) Determine the high school district's certified excess levy for the current calendar year;

(b) Divide the result by the high school district's AAFTE resident enrollment for the prior school year determined pursuant to WAC 392-139-235 using AAFTE student enrollments reported on the August Report 1191 and forms P-213 and P-223; and

(c) Multiply the result by the number of AAFTE students determined as follows:

(i) Determine the actual AAFTE students residing in the nonhigh school district and enrolled in the high school district in the prior school year pursuant to chapter 28A.545 RCW as reported in the current calendar year on form P-213; and

(ii) Subtract the estimated AAFTE students from the nonhigh school district enrolled in the high school district in the prior school year pursuant to chapter 28A.545 RCW as reported on form P-213 for the prior calendar year.

[Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-340, filed 9/11/96, effective 10/12/96. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-340, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-340, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-340, filed 1/8/88.]

**WAC 392-139-345 Definition—F-196.** As used in this chapter, "F-196" means the annual school district financial reports filed by the school district with OSPI pursuant to WAC 392-117-035. This document includes the total amounts of revenue recorded from federal sources for the closed school year. These federal revenues reported on the school district's F-196 for the school year are included in the

district's excess levy base pursuant to WAC 392-139-310 if they qualify for inclusion and are not reported on the Report 1197. The accounts included in the levy base and reported on the F-196 are listed in WAC 392-139-310 (4)(b).

[Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 03-21-040, § 392-139-345, filed 10/8/03, effective 11/8/03.]

**WAC 392-139-350 Definition—Revenues in the levy base received as a fiscal agent.** (1) As used in this chapter, "revenues in the levy base received as a fiscal agent" means revenues included in a district's levy base pursuant to WAC 392-139-310 that are:

(a) Received by the district as an administrator for a consortium or cooperative for the benefit of students enrolled in other school districts;

(b) Passed through to another entity for the benefit of students not enrolled in the school district or persons not employed by the school district; or

(c) Directly expended by the district for the benefit of students not enrolled in the school district or persons not employed by the school district.

(2) For the purposes of this chapter, "revenues in the levy base received as a fiscal agent" do not include:

(a) Revenues received for the operation of an interdistrict cooperation program authorized pursuant to RCW 28A.335.-160 or 28A.225.250 and chapter 392-135 WAC, if levy authority is transferred pursuant to WAC 392-139-330 or 392-139-901; or

(b) Revenues received by a high school district for serving students from a nonhigh school district pursuant to chapter 28A.545 RCW and chapter 392-132 WAC for which levy authority is transferred pursuant to WAC 392-139-340.

[Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 03-21-040, § 392-139-350, filed 10/8/03, effective 11/8/03.]

#### DETERMINATION OF LOCAL EFFORT ASSISTANCE FOR 1998 AND THEREAFTER

**WAC 392-139-665 Reporting of certified excess levy amounts.** No later than the third Wednesday in December of each year, each educational service district shall report to the superintendent of public instruction the certified excess levies for the next calendar for school districts in the educational service district. Such report shall include copies of the documents used to certify excess levies to the board or boards of county commissioners pursuant to RCW 84.52.020.

[Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-665, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-665, filed 1/8/88.]

**WAC 392-139-670 Local effort assistance allocations.** The superintendent of public instruction shall calculate each eligible school district's local effort assistance entitlement pursuant to chapter 28A.500 RCW.

[Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 10-19-030, § 392-139-670, filed 9/9/10, effective 10/10/10. Statutory Authority: RCW 28A.150.290(1) and 84.52.0531(9). WSR 02-17-113, § 392-139-670, filed 8/21/02, effective 9/21/02. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-670, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-670, filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10).

WSR 93-21-092 (Order 93-20), § 392-139-670, filed 10/20/93, effective 11/20/93. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 189-23-121 (Order 18), § 392-139-670, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-670, filed 1/8/88.]

**WAC 392-139-676 Monthly payments of local effort assistance.** The superintendent of public instruction shall distribute local effort assistance moneys pursuant to the schedule provided in RCW 28A.500.040.

[Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-676, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-676, filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-676, filed 10/20/93, effective 11/20/93; WSR 92-19-124 (Order 92-07), § 392-139-676, filed 9/21/92, effective 10/22/92.]

#### NOTIFICATION, PETITIONS AND REQUESTS FOR REVIEW

**WAC 392-139-900 Notification of amounts calculated.** The superintendent of public instruction shall provide notice of amounts calculated pursuant to this chapter as follows:

(1) Prior to October 15 of each year, the superintendent of public instruction shall notify each school district of the results of calculations made for the school district for the next calendar year including the following:

- (a) Excess levy authority;
- (b) Maximum excess levy percentage;
- (c) Eligibility for local effort assistance; and
- (d) If eligible for local effort assistance:
  - (i) Maximum local effort assistance;
  - (ii) State matching ratio;
  - (iii) Certified excess levy necessary to qualify for maximum local effort assistance; and
  - (iv) Projected local effort assistance allocation based on the superintendent of public instruction's estimate of certified excess levies for the next calendar year at the time of the notice.

(2) Prior to November 15 of each year, the superintendent of public instruction shall notify the county assessor and chairman of the board of county commissioners of each county of excess levy authority for the next calendar year for those school districts headquartered in the county.

(3) At the time of the January apportionment payment each year, the superintendent of public instruction shall notify each eligible school district of the amount of the school district's local effort assistance allocations for the year.

[Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 90-12-080 (Order 12), § 392-139-900, filed 6/1/90, effective 7/2/90; WSR 89-23-121 (Order 18), § 392-139-900, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-900, filed 1/8/88.]

**WAC 392-139-901 Petitions for levy base adjustments.** School districts may request levy base adjustments as follows:

At any time prior to September 15 of the prior calendar year, two or more school districts may petition the superintendent of public instruction to transfer levy base revenues between school districts for revenues generated by nonresident students served in an interdistrict cooperative for which no transfer is made pursuant to WAC 392-139-330 or 392-

139-340. The petition shall state the revenue account(s) and dollar amounts to be transferred to and from each district. Net transfers for all districts shall equal zero. The petition shall be signed by the superintendent or authorized official of each participating school district. If the superintendent of public instruction finds that revenues were generated by services to nonresident students each district's levy base shall be adjusted accordingly.

[Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-901, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-901, filed 10/20/93, effective 11/20/93.]

**WAC 392-139-902 Requests for review.** At any time prior to October 15 of the prior calendar year, a school district may request review of calculations made pursuant to this chapter. The request shall be in writing and shall be signed by the school district superintendent or authorized official. The superintendent of public instruction will review calculations and respond to the district on or before November 1.

[Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-902, filed 10/20/93, effective 11/20/93.]

**WAC 392-139-905 Submission of revised assessed valuation data and recalculation.** Within fifteen days from the date of the notice provided pursuant to WAC 392-139-900(1), any school district may submit to the superintendent of public instruction revised assessed valuation data for taxes collected in the current calendar year. Revised assessed valuation data shall be documented in writing by the county assessor or assessors from the county or counties in which the school district is located. The superintendent of public instruction shall recalculate excess levy authority and local effort assistance based on the revised assessed valuation data and shall notify the school district submitting revised assessed valuation data and any other affected school districts of the results of the recalculation prior to November 1.

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 90-12-080 (Order 12), § 392-139-905, filed 6/1/90, effective 7/2/90.]