

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.]