

**Chapter 392-132 WAC**  
**FINANCE—NONHIGH PARTICIPATORY FINANCE—INCLUDING TRANSFER OF M AND O**  
**LEVY AUTHORITY FROM HIGH TO NONHIGH DISTRICTS**

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**WAC**

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**WAC 392-132-010 Authority.** This chapter is adopted pursuant to authority vested in the superintendent of public instruction by RCW 28A.545.110 and 84.52.0531(10). RCW 28A.545.110 provides that the superintendent of public instruction may adopt rules and regulations for the payments to high school districts for educating nonhigh district students. RCW 84.52.0531(10) provides that the superintendent of public instruction shall develop rules and regulations for the calculation of the excess maintenance and operation levy transfer from high school districts to nonhigh school districts.

[Statutory Authority: RCW 28A.545.110. WSR 97-03-044, § 392-132-010, filed 1/10/97, effective 2/10/97. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-132-010, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.44.230 and 84.52.053(7). WSR 84-13-024 (Order 84-14), § 392-132-010, filed 6/13/84.]

**WAC 392-132-020 Purposes.** The purposes of this chapter are to provide the annual procedure that the superintendent of public instruction shall use for:

- (1) Determining the amount due from nonhigh school districts for educating and transporting nonhigh district students; and
- (2) Transferring maintenance and operating excess levy authority from the high to nonhigh district.

[Statutory Authority: RCW 28A.44.230 and 84.52.053(7). WSR 84-13-024 (Order 84-14), § 392-132-020, filed 6/13/84.]

**WAC 392-132-030 Definitions.** (1) "Estimated amount due" for a school year shall mean the result of the following calculation:

The high school district's maintenance and operations excess levy that was certified as collectible for the calendar year in which the school year ends is divided by the estimated number of average annual full-time equivalent (AAFTE) students who reside within the boundaries of the high school district. That quotient is multiplied by the estimated number of AAFTE nonhigh district students enrolled in the serving high school district during the school year as reported on Form P-213.

(2) "Actual amount due" for a school year shall mean the result of the following calculation:

The high school district's maintenance and operations excess levy that was certified as collectible for the calendar year in which the

school year ended is divided by the actual number of AAFTE students who resided within the boundaries of the high school district. That quotient is multiplied by the actual number of AAFTE nonhigh district students enrolled in the serving high school district during the school year as reported on Form P-213.

(3) "Estimated number of AAFTE students who reside within the boundaries of the high school district" during a school year shall mean the result of the following calculation:

Average the total number of AAFTE students served by the high school district reported on the Form P-223 available at the time of the calculation of the nonhigh billing. Subtract from this average the average number of AAFTE students attending the high school district's cooperative programs and reported as nonresident on Form P-223 available at the time of the calculation of the nonhigh bill. Also subtract all the estimated AAFTE nonhigh enrollment served by the nonhigh district as reported on Form P-213. Add the average number of AAFTE students who reside within the high school district who are attending cooperative programs in other school districts as reported on Form P-223 available at the time of the calculation of the nonhigh billing.

(4) "Actual number of AAFTE students who resided within the boundaries of the high school district" during a school year shall mean the result of the following calculation:

Subtract from the total AAFTE served by the high school district for a school year as reported on Form P-223 the nonresident AAFTE students served by the high school district for a school year as reported on Form P-223. Also subtract the actual AAFTE nonhigh enrollment served by the high school district as reported on Form P-213. Added to the resident enrollment count of the high school district is the number of AAFTE students who reside within the high school district who attended cooperative programs in other school districts and were reported as nonresident on Form P-223.

(5) "Nonhigh billing" shall mean the amount due to a high school district from a nonhigh school district for educating and transporting nonhigh district students.

(6) "P-213" shall have the same meaning as this is given in WAC 392-139-230.

(7) "Average annual full time equivalent students (AAFTE)" shall have the same meaning as this is given in WAC 392-121-133.

(8) "Annual determination of the excess maintenance and operation levy transfer from the high school district to the nonhigh school district for educating nonhigh school district students" shall have the same meaning as this is given in WAC 392-139-340.

[Statutory Authority: RCW 28A.545.110. WSR 97-03-044, § 392-132-030, filed 1/10/97, effective 2/10/97. Statutory Authority: RCW 28A.44.230 and 84.52.053(7). WSR 84-13-024 (Order 84-14), § 392-132-030, filed 6/13/84.]

**WAC 392-132-040 Determining levy capacity transfer and amount due.** Pursuant to WAC 392-139-340, annually, the superintendent of public instruction shall make the necessary determinations and calculate (1) the excess maintenance and operation levy transfer from the high school district to the nonhigh school district, and (2) the amount due to the high school district by the nonhigh school district. The respective high and nonhigh school district shall be notified of the results of such determinations and calculations.

[Statutory Authority: RCW 28A.545.110. WSR 97-03-044, § 392-132-040, filed 1/10/97, effective 2/10/97. Statutory Authority: RCW 28A.44.230 and 84.52.053(7). WSR 84-13-024 (Order 84-14), § 392-132-040, filed 6/13/84.]

**WAC 392-132-050 Annual determination of the billing amounts due in May and November installments of each year to a serving high school district from a served nonhigh school district.** During the month of May of the school year for which the amount is due, each served non-high district shall pay by warrant to each serving high school district fifty percent of the total estimated amount due for the school year. During the following November, each served nonhigh district shall pay by warrant to each serving high school district the actual amount due for the school year less the fifty percent of the total estimated amount due which was paid in the preceding May installment.

[Statutory Authority: RCW 28A.44.230 and 84.52.053(7). WSR 84-13-024 (Order 84-14), § 392-132-050, filed 6/13/84.]

**WAC 392-132-060 Notice of assessment by high school district of a lesser amount or waiver of the entire amount.** A high school district board of directors may elect to assess a nonhigh school district an amount which is less than the amount calculated in WAC 392-132-050 or waive the entire amount. In the event a high school district elects to do so, it shall notify both the superintendent of public instruction and the nonhigh school district of its election and the lesser amount or waiver no later than September first following the school year for which the amount is due.

[Statutory Authority: RCW 28A.44.230 and 84.52.053(7). WSR 84-13-024 (Order 84-14), § 392-132-060, filed 6/13/84.]

**WAC 392-132-070 Amount due includes expenditures for education and transportation.** Unless otherwise agreed to by the board of directors of a nonhigh school district, the amounts established as due by WAC 392-132-050 shall be the entire amount due from a nonhigh school district for the school year for the education and transportation of any and all handicapped and nonhandicapped students residing in the nonhigh school district who attend a high school district.

[Statutory Authority: RCW 28A.44.230 and 84.52.053(7). WSR 84-13-024 (Order 84-14), § 392-132-070, filed 6/13/84.]

**WAC 392-132-075 Nonhigh school district capital fund payment schedules.** When determining a nonhigh school district's capital fund payments to a serving high school district, a serving high school district may not:

(1) Bill the nonhigh school district an amount which is greater than the sum of the calculation determined by the superintendent of public instruction under WAC 392-132-040;

(2) Collect capital funds payments from a nonhigh school district using an expedited payment schedule which would require the nonhigh

school district to make capital fund payments on a more accelerated or condensed payment schedule than that of the serving high school district.

[Statutory Authority: RCW 28A.525.020. WSR 21-09-089, § 392-132-075, filed 4/21/21, effective 5/22/21.]