

MANAGEMENT SUPPORT

Enrichment Revenues, Activities and Audits

Revenues from Local Resources

Use of Local Revenues for Enrichment

All local revenues will be used only for documented and demonstrated enrichment of the state's program of basic education.

Local revenues include the following:

- Enrichment levies collected under RCW 84.52.053;
- Local effort assistance funding received under chapter 28A.500 RCW; and
- Other local revenues such as, but not limited to, grants, donations, state and federal payments in lieu of taxes, or any local revenues that operate as an offset to the district's basic education allocation under RCW 28A.150.250.

Enrichment of the state's program of basic education includes supplementing the following:

- The minimum instructional offerings of RCW 28A.150.220 or 28A.150.260;
- The staffing ratios or program components of RCW 28A.150.260, including providing additional staff for class size reduction beyond class sizes allocated in the prototypical school model and additional staff beyond the staffing ratios allocated in the prototypical school formula;
- The program components of RCW 28A.150.200, 28A.150.220, or 28A.150.260; or
- The program of professional learning as defined by RCW 28A.415.430 beyond that allocated pursuant to RCW 28A.150.415.

The district can pay for the following with local revenues:

- Extracurricular activities;
- Extended school days;
- An extended school year;
- Additional course offerings beyond the minimum instructional program established in the state's statutory program of basic education;
- Activities associated with early learning programs;
- Any additional salary costs attributable to the provision or administration of permitted enrichment activities; and
- Additional activities or enhancements that the office of the superintendent of public instruction determines to be documented and demonstrated enrichment and for which the superintendent approves proposed expenditures during the preballot approval process required by RCW 84.52.053 and 28A.505.240.

Enrichment Levies

As necessary, the district will consider requesting voter approval of an enrichment levy. Such a levy will be for an amount permitted by law. The board will solicit advice from staff and community members prior to establishing the amount and purposes of the levy. The levy will be presented by program and expenditure in the district's annual descriptive guide for community members as required by law. OSPI must approve the district's expenditure plan for the enrichment levy before the district can submit the levy to the voters.

MANAGEMENT SUPPORT

Response to Audit Findings on the Use of Local Revenues

As part of the state auditor's regular financial audit, it will review the district's expenditures to ensure they are in compliance with RCW 28A.150.176, the statute that limits the district's use of local revenues to supplementing the state's basic education program. If such an audit makes a related finding, within thirty days of the issuance of that finding the board will hold a public hearing for the purpose of reviewing and responding to that finding.

Legal References: RCW 28A.150.230 District school directors' responsibilities
RCW 28A.150.250 Annual basic education allocation — Full funding — Withholding of funds for noncompliance
RCW 28A.300.070 Receipt of federal funds for school purposes — Superintendent of public instruction to administer
RCW 84.52.0531 Levies by school districts — Maximum dollar amount for maintenance and operation support — Restrictions — Maximum levy percentage — Levy reduction funds — Rules.
Chapter 180-16 WAC State Support of Public Schools
Public Law 81-874 Impact Aid

New Policy Adopted 9/24/19
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