



RULE-MAKING ORDER PERMANENT RULE ONLY

CR-103P (December 2017)
(Implements RCW 34.05.360)

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: August 12, 2026

TIME: 10:35 AM

WSR 26-17-043

Agency: Office of Superintendent of Public Instruction (OSPI)

Effective date of rule:

Permanent Rules

- ☒ 31 days after filing.
☐ Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- ☐ Yes ☒ No If Yes, explain:

Purpose: OSPI is adopting rulemaking to address school districts' budgeting practices. Additionally, OSPI is adopting rulemaking concerning the sale of school district real property who are in binding conditions and to address the charging of interest when districts in binding conditions or under enhanced financial oversight for temporary interfund loan from its capital projects fund in alignment with Substitute Senate Bill 5412 (2025).

Citation of rules affected by this order:

New: WAC 392-123-121 and 392-123-171

Repealed:

Amended: WAC 392-123-049, 392-123-060, 392-123-071, 392-123-072, 392-123-076, 392-123-078, 392-123-079, 392-123-080, 392-123-095, 392-123-100, 392-123-105, and 392-123-150

Suspended:

Statutory authority for adoption: Substitute Senate Bill 5412 (Chapter 384, Laws of 2025), RCW 28A.65.465, RCW 28A.150.290, RCW 28A.335.135, RCW 28A.505.040, RCW 28A.505.090, RCW 28A.505.140, RCW 28A.710.220

Other authority:

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR 26-13-073 on June 15, 2026 (date).

Describe any changes other than editing from proposed to adopted version: None

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

Name:

Address:

Phone:

Fax:

TTY:

Email:

Web site:

Other:

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	<u>2</u>	Amended	<u>12</u>	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New	_____	Amended	_____	Repealed	_____
-----	-------	---------	-------	----------	-------

The number of sections adopted on the agency's own initiative:

New	_____	Amended	_____	Repealed	_____
-----	-------	---------	-------	----------	-------

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	_____	Amended	_____	Repealed	_____
-----	-------	---------	-------	----------	-------

The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	_____	Repealed	_____

Date Adopted: August 12, 2026

Name: Chris Reykdal

Title: State Superintendent of Public Instruction

Signature:

