- WAC 392-140-934 K-3 class size compliance—Supplemental FTE teachers. As used in this chapter, "supplemental full-time equivalent teachers" means the net change in full-time equivalent teachers after October 1st of the school year not reflected in report S-275. Teachers, for the purpose of this section, are defined in WAC 392-140-932. Supplemental full-time equivalent teachers are determined as follows:
- (1) Determine the teacher FTE that would be reported for each employee for the school year on report S-275 if the current data were submitted for the October 1st snapshot as required in the S-275 instructions and subtract the teacher FTE as of October 1st actually reported for the employee on the most current report S-275.
- (2) Include decreases as well as increases in staff after October 1st and not reflected in report S-275. Decreases include terminations, retirements, unpaid leave, and reassignment of staff.

Supplemental teacher FTE must be reported to the office of superintendent of public instruction prior to the published S-275 apportionment cutoff dates in January, March, and June to be considered. Supplemental teacher FTE must be reported by individual grade level K, 1, 2, and 3.

[Statutory Authority: RCW 28A.150.290 and 28A.155.075. WSR 19-04-097, \$392-140-934, filed 2/5/19, effective 3/8/19. Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 16-10-117, \$392-140-934, filed 5/4/16, effective 6/4/16.]