- WAC 392-139-297 General procedures. All processes, calculations, and procedures used by the superintendent of public instruction in the administration of this chapter shall be conditioned on the following:
- (1) Only data collected and approved by the superintendent of public instruction shall be used.
- (2) All calculations that are dependent on data which are not final at the time the calculation is performed shall be based on estimates prepared by the superintendent of public instruction.
  - (3) The following rounding procedures shall be used:
  - (a) Dollars to the nearest whole;
  - (b) Student enrollments to the nearest two decimal places;
  - (c) Percentages to the nearest two decimal places;
  - (d) Ratios to the nearest three decimal places; and
  - (e) Levy rates to the nearest six decimal places.
- (4) The superintendent of public instruction shall provide each school district by August 31st of each year with the appropriate procedures for all calculations performed in this chapter.

[Statutory Authority: RCW 28A.150.290. WSR 20-01-137, § 392-139-297, filed 12/17/19, effective 1/17/20. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-297, filed 11/22/89, effective 12/23/89.]