

**WAC 392-127-075 General provisions.** The following general provisions apply to this chapter:

(1) All calculations made by the superintendent of public instruction shall use the most current school district information for the school year on file with the superintendent of public instruction at the time of the calculation.

(2) Full-time equivalent staff shall be rounded to the nearest three decimal places.

(3) Full-time equivalent enrollment shall be rounded to the nearest two decimal places.

(4) Ratios of full-time equivalent staff to students shall be expressed as a ratio of staff to one thousand students and shall be rounded to two decimal places (e.g., 51.21/1000).

(5) School districts shall have available upon request by the superintendent of public instruction and for audit purposes, such documentation as necessary to support all data reported to the superintendent of public instruction pursuant to this chapter.

(6) The superintendent of public instruction will develop and make available such forms, reports, and other documents necessary to implement this chapter.

[Statutory Authority: RCW 28A.41.170(1). WSR 90-12-078 (Order 10), § 392-127-075, filed 6/1/90, effective 7/2/90.]