

WAC 392-140-067 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 or charter school information for the school year on file with the superintendent of public instruction at the time of the calculation.

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

(3) FTE enrollment shall be rounded to the nearest two decimal places.

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

(5) Unless otherwise stated, report forms, staff, salary, and enrollment data referenced in these rules are school district or charter school report forms, staff, salary, or enrollment data for the school year for which calculations pursuant to this chapter are being made.

(6) Employee assignments and account codes for program, duty, and activity shall mean the same as defined in the accounting manual for public school districts in the state of Washington and in instructions for personnel reporting provided by the superintendent of public instruction.

(7) School districts and charter schools 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.

(8) Full-time equivalent is abbreviated as FTE.

(9) Kindergarten through third grade is abbreviated as K-3.

[Statutory Authority: RCW 28A.150.290 and 28A.710.220. WSR 15-18-078, § 392-140-067, filed 8/28/15, effective 9/28/15. Statutory Authority: RCW 28A.150.290(1). WSR 92-03-023 (Order 92-01), § 392-140-067, filed 1/7/92, effective 2/7/92.]