

**WAC 392-121-011 General provisions.** The following general provisions apply to this chapter:

(1) Calculations made by the superintendent of public instruction shall use the most current school district information for the school year or charter school on file with the superintendent of public instruction at the time of the calculation unless otherwise provided in this chapter or in chapter 392-117 WAC, Timely reporting.

(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 the nearest two decimal places (e.g., 51.21/1000).

(5) Unless otherwise stated, report forms, staff, salary, and enrollment data references in these rules are 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.

[Statutory Authority: RCW 28A.150.290 and 28A.710.220. WSR 15-18-078, § 392-121-011, filed 8/28/15, effective 9/28/15. Statutory Authority: RCW 28A.150.290. WSR 92-23-044 (Order 92-15), § 392-121-011, filed 11/16/92, effective 12/17/92.]