

**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.]