

## Policy for Granting an Extension as per SDCL 13-8-47

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13-8-47. Annual report to department--Contents, filing, and auditing--Past-due reports. Before the first day of August every school board shall file an annual report with the Department of Education. The report shall contain all the educational and financial information and statistics of the school district as requested in a format established by the Department of Education. The report shall also contain, for each month of the fiscal year, the month-end cash balances of the school district's general fund, capital outlay fund, pension fund, and special education fund. The business manager with assistance of the secretary of the Department of Education shall make the annual report, and it shall be approved by the school board. The business manager shall sign the annual report and file a copy with the Department of Education as provided in § 13-13-37. The division shall audit the report and return one copy to the school district.

Reports not filed prior to August thirtieth are considered past due and are subject to the past-due provisions of § 13-13-38.

The annual financial report for a school district must be submitted and approved before August 1<sup>st</sup>, it is considered to be delinquent if not submitted prior to August 30<sup>th</sup>.

A school district may request an extension for the submission of their annual financial report for the following reasons:

- Recent death of a business manager or superintendent or death in the immediate family of the business manager.
- Hospitalization of business manager or superintendent.
- Disaster within the community or the school district (may include fire, tornado, flood, etc.).
- Unanticipated dismissal of business manager (request must be made prior to August 1<sup>st</sup>)

Although the above reasons will generally be used as the basis of granting an extension, each and every circumstance cannot be anticipated and therefore an extension may be granted at the discretion of the secretary of education.

A request for an extension should be made by the school district superintendent or school board president, in writing, to the secretary of education. This request shall be submitted before August 30<sup>th</sup>.

Revised: 9/8/2015