

# Chapter 392-117 WAC

## TIMELY REPORTING

### WAC

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**WAC 392-117-005 Authority.** The authority for this chapter is RCW 28A.150.290 which establishes that the superintendent of public instruction shall have the power and duty to make rules and regulations that are necessary for the proper administration of allocations for basic education and other purposes and RCW 28A.300.040 which states that the powers and duties of the superintendent of public instruction include:

- (1) To have supervision over all matters pertaining to the public schools;
- (2) To report to the governor and the legislature such information and data as may be required for the management and improvement of the schools; and
- (3) To print and distribute forms that are necessary to discharge the duties of officials charged with the administration of the laws relating to the common schools.

[Statutory Authority: RCW 28A.150.290 and 28A.300.040. WSR 91-13-054 (Order 91-09), § 392-117-005, filed 6/14/91, effective 7/15/91.]

**WAC 392-117-010 Purpose.** The purpose of this chapter is to provide policies and procedures to encourage timely reporting of general apportionment data, educational data, and year end financial report data by school districts, charter schools, and educational service districts to the superintendent of public instruction.

[Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 13-12-029, § 392-117-010, filed 5/29/13, effective 6/29/13. Statutory Authority: RCW 28A.150.290 and 28A.300.040. WSR 91-13-054 (Order 91-09), § 392-117-010, filed 6/14/91, effective 7/15/91.]

**WAC 392-117-015 Definition—Extenuating circumstances.** As used in this chapter, extenuating circumstances means a circumstance or set of circumstances that lessens or mitigates the consequences of failure under these rules to report as required in accordance with established due dates. Extenuating circumstances include but are not limited to unusual or infrequent events like an unforeseen natural event, labor dispute, or a computer system failure.

[Statutory Authority: RCW 28A.150.290 and 28A.300.040. WSR 91-13-054 (Order 91-09), § 392-117-015, filed 6/14/91, effective 7/15/91.]

(5/29/13)

**WAC 392-117-020 School district and educational service district reporting responsibilities.** Each school district, charter school, and educational service district shall provide, upon written request of the superintendent of public instruction, such data as the superintendent deems appropriate. These requirements include, but are not limited to, data for determining the financial condition and results of operation of the school districts, charter schools, and educational service districts of the state, data for substantiating appropriation requests to the state legislature, data for administering state legal requirements, data for substantiating the district's and charter school's entitlement to state basic education apportionment, and educational data for the superintendent's comprehensive education data and research system (CEDARS).

[Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 13-12-029, § 392-117-020, filed 5/29/13, effective 6/29/13. Statutory Authority: RCW 28A.150.290 and 28A.300.040. WSR 91-13-054 (Order 91-09), § 392-117-020, filed 6/14/91, effective 7/15/91.]

**WAC 392-117-025 Superintendent of public instruction reporting responsibilities.** The superintendent of public instruction shall provide each district with necessary report formats and shall advise each district of the due dates established by the superintendent for the return of such completed report forms to the educational service districts or to the superintendent of public instruction.

[Statutory Authority: RCW 28A.150.290 and 28A.300.040. WSR 91-13-054 (Order 91-09), § 392-117-025, filed 6/14/91, effective 7/15/91.]

**WAC 392-117-030 Failure to submit timely general apportionment data.** In the event any school district or educational service district fails to submit data by the due date established or in the form required by the superintendent of public instruction and the data are unavailable for calculations pursuant to this chapter or the biennial Operating Appropriations Act, the superintendent of public instruction shall either:

- (1) Perform calculations and make payments as if the school district or educational service district reported zero data; or
- (2) Delay calculations and payments to the school district or educational service district until the next monthly apportionment payment or until after data are submitted in the form required.

If a school district or educational service district is unable to report by the due date or in the form required by the superintendent of public instruction due to extenuating circumstances, the district may request to make a tentative report. If the superintendent of public instruction agrees that extenuating circumstances exist and if the tentative report is received in time for the calculations, the superintendent of public instruction may use such tentative report for calculations and payments until such time as the district submits the

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final required data: Provided, That a tentative report shall not be used for more than one monthly apportionment calculation without consent of the superintendent of public instruction.

[Statutory Authority: RCW 28A.150.290 and 28A.300.040. WSR 91-13-054 (Order 91-09), § 392-117-030, filed 6/14/91, effective 7/15/91.]

**WAC 392-117-035 Failure to submit timely annual financial statements.** A school district's apportionment payments shall be delayed by the superintendent of public instruction if a school district fails to submit its annual financial statements (Report F-196) to the superintendent of public instruction by the established due date. An educational service district's apportionment payments shall be delayed by the superintendent of public instruction if an educational service district fails to submit its annual financial statements (Report F-185) to the superintendent of public instruction by the established due date. The first apportionment payment to be delayed will be for the month in which the annual financial statements are due. The first apportionment payment shall be delayed no less than thirty days. The first apportionment payment and subsequent apportionment payments shall be delayed until the annual financial statements are filed in approvable form.

[Statutory Authority: RCW 28A.150.290 and 28A.300.040. WSR 91-13-054 (Order 91-09), § 392-117-035, filed 6/14/91, effective 7/15/91.]

**WAC 392-117-038 Failure to meet CEDARS submission requirements.** School districts, charter schools, tribal schools, and other local education agencies receiving state funds who fail to meet CEDARS reporting requirements as outlined in the annual CEDARS data manual are subject to the following course of action. Upon the superintendent of public instruction's determination that a local education agency has failed to meet CEDARS reporting requirements, the superintendent will provide notice of the determination to the local education agency. The local education agency will have ninety days from the receipt of the notice to correctly report CEDARS data. If the local education agency's failure to meet CEDARS reporting requirements is not corrected within forty-five days of the superintendent's first notice, the superintendent will provide a second notice to the local education agency. The second notice will describe the superintendent's determination and will identify the deadline for corrective action. If the local education agency does not correctly report CEDARS data within ninety days of its receipt of the superintendent's first notice, the superintendent may withhold the local education agency's subsequent monthly apportionment payment until CEDARS reporting requirements are met.

[Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 13-12-029, § 392-117-038, filed 5/29/13, effective 6/29/13.]

**WAC 392-117-040 Extension of time for filing annual financial statements.** The superintendent of public instruction may grant an extension of the due date of the annual financial statements. The due date may be extended a maximum of thirty days. However, extensions may be granted for a period greater than thirty days when records necessary for the preparation of the annual financial statement have been destroyed as the result of an extenuating cir-

cumstance. A school district or educational service district's request for a due date extension must be received by the superintendent of public instruction at least ten days before the due date. The superintendent of public instruction may grant an extension only because of extenuating circumstances.

[Statutory Authority: RCW 28A.150.290 and 28A.300.040. WSR 91-13-054 (Order 91-09), § 392-117-040, filed 6/14/91, effective 7/15/91.]

**WAC 392-117-045 Corrections to data reported to the superintendent of public instruction.** School districts and educational service districts shall submit corrections to district enrollment, personnel, and other data affecting state apportionment as provided in this section.

(1) If at any time prior to the completion of audit of data by the state auditor a school district or educational service district discovers that data have been reported to the superintendent of public instruction in error, the district shall submit revised data. The "completion of audit" means the date of the exit conference held by the state auditor with district staff as part of the district's regular financial and state compliance audit.

(2) During audit of data, districts submitting revised data shall provide a copy of revisions to the state auditor. "During audit" means between the entrance conference and the exit conference held by the state auditor with district staff as part of the district's regular financial and state compliance audit.

(3) After audit of data by the state auditor, the district shall report revisions only as part of the audit resolution process pursuant to chapter 392-115 WAC. "After audit" means after the exit conference held by the state auditor with district staff as part of the district's regular financial and state compliance audit.

(4) Unless the superintendent of public instruction provides instructions to the contrary, revised data shall be submitted in the same manner as the original report. The revised report shall contain an original signature of the educational service district superintendent or the school district superintendent or the authorized official.

[Statutory Authority: RCW 28A.150.290(1). WSR 00-12-037, § 392-117-045, filed 5/31/00, effective 7/1/00. Statutory Authority: RCW 28A.150.290 and 28A.300.040. WSR 91-13-054 (Order 91-09), § 392-117-045, filed 6/14/91, effective 7/15/91.]

**WAC 392-117-050 Documentation requirements.** School districts and educational service districts shall provide upon request by the superintendent of public instruction and for audit purposes, documentation to support all data reported to the superintendent of public instruction pursuant to this chapter.

[Statutory Authority: RCW 28A.150.290 and 28A.300.040. WSR 91-13-054 (Order 91-09), § 392-117-050, filed 6/14/91, effective 7/15/91.]