

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 circumstance. 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.]