

Administrative, Budgeting, and Financial Reporting Guidance (ABFR)

F-200 SCHOOL DISTRICT BUDGET EXTENSION CALENDAR

STATUTORY CITATION: RCW 28A.505.170, 28A.505.180, WAC 392-123-071, WAC 392-123-072, and WAC 392-123-073

PURPOSE: This section provides the schedule for preparation, adoption, and filing of the F-200 budget extension for school districts.

Pursuant to WAC 392-123-074

- First class school district budget extensions become effective when adopted in accordance with WAC 392-123-071;
- Second class district budget extensions become effective when approved by OSPI;
- Public charter school budget extensions become effective when adopted in accordance with WAC 392-123-073.
- (NOTE: If a due date falls on a weekend or holiday, the due date becomes the previous working day.)

F-200 BUDGET EXTENSION CALENDAR			
	First Class Districts	Second Class Districts	Public Charter Schools
Aug 1	On or before this date, school districts may prepare a resolution and a budget extension and shall publish a notice stating that the district has completed the budget extension and placed on file in the school district administration office, that a copy will be furnished to any person. The board of directors will meet to fix and adopt the budget extension.	On or before this date, school districts may prepare a resolution and budget extension and shall publish a notice stating that the district has completed the budget extension and placed on file in the school district administration office, that a copy will be furnished to any person. The board of directors will meet to fix and adopt the budget extension.	On or before this date, the public charter school may prepare a resolution and budget extension. The resolution shall be voted on in a public meeting in the manner provided in WAC 392-123-054 . Copies of all adopted appropriation resolutions shall be filed with OSPI and with the charter school authorizer.



F-200 BUDGET EXTENSION CALENDAR			
	First Class Districts	Second Class Districts	Public Charter Schools
Aug 5		Final date to have sufficient copies of the budget extension to meet demands of the public and to submit one copy of extension to ESDs.	
Aug 10		Final date for ESDs to notify districts of problems in review of budget extensions.	
Aug 15	Final date to have sufficient copies of extension to meet demands of the public and submit the extension to ESD.	Final date for board of directors to meet in public hearing and fix and adopt extension.	
Aug 20	Final date for ESDs to notify districts of problems in review of budget extension.	Last date to forward adopted extension to ESDs for review, alteration, and approval.	
Aug 25	Final date for ESDs to file adopted and reviewed extension with OSPI for final approval.		
August 31, or the last business day prior to Aug 31 if August 31 occurs on a nonbusiness day.	Final date for the board of directors to meet in public hearing and fix and adopt said extension and district to file said adopted budget with its ESD.	Last date for the budget review committee to fix and approve the amount of the appropriation of extension. Final date for OSPI to receive budget extension requests.	Final date for adopting appropriation resolutions, extending budgets. A copy of the latest budget status report shall be attached to all copies of the appropriation resolutions filed.
Sept 8	Last date for ESDs to file adopted extension with OSPI		

