

State of South Dakota

EIGHTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2011

749S0373

HOUSE BILL NO. 1080

Introduced by: Representatives Dryden, Bolin, Brunner, Perry, Romkema, Sly, and Turbiville
and Senators Peters, Garnos, Haverly, and Rave

1 FOR AN ACT ENTITLED, An Act to modify the date on which the annual financial reports of
2 school districts are considered past due.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 13-8-47 be amended to read as follows:

5 13-8-47. Before the first day of August every school board shall file an annual report with
6 the Department of Education. The report shall contain all the educational and financial
7 information and statistics of the school district as requested in a format established by the
8 Department of Education. The business manager with assistance of the secretary of the
9 Department of Education shall make the annual report, and it shall be approved by the school
10 board. The business manager shall sign the annual report and file a copy with the Department
11 of Education as provided in § 13-13-37. The division shall audit the report and return one copy
12 to the school district.

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

15 Section 2. That § 13-13-38 be amended to read as follows:



1 13-13-38. The Department of Education shall determine on December first, or as soon
2 thereafter as practicable, of each school fiscal year the amount of foundation program funds to
3 which each school district within the state is eligible. The department shall require from any
4 county or school district officer any information which is necessary in order to apportion
5 foundation program funds. If complete and accurate information is past due according to the
6 reporting dates specified in § 13-8-47, the secretary of the Department of Education on August
7 ~~fifteenth~~ thirtieth shall declare the school district to be fiscally delinquent. The school district,
8 unless granted an extension, shall forfeit from its entitlement one hundred dollars for each day
9 that the data is past due for seven days and two hundred dollars for each day past due thereafter
10 starting with the eighth day. Forfeited funds shall be deposited in the foundation program fund
11 established by § 13-13-12.

12 Section 3. That § 13-16-33 be amended to read as follows:

13 13-16-33. Each school district shall file the annual financial report pursuant to § 13-8-47
14 using the uniform accounting system as defined in the accounting manual developed pursuant
15 to § 4-11-6. Reports not filed prior to August ~~fifteenth~~ thirtieth are considered past due and are
16 subject to the past-due provisions of § 13-13-38.