

#### **6A-1.0071 Fiscal Reporting Dates.**

The following dates shall apply to the fiscal reporting and budgeting process of each school district.

(1) through (2) No change.

(3) The annual financial report and all official parts thereof must be submitted to the Commissioner no later than September 11 of each year. The annual financial report is composed of the following forms: Forms ESE 348, Report of Financial Data to the Commissioner of Education (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13649>) (effective November ~~2021~~ 2022), and ESE 145, Superintendent's Annual Financial Report (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13650>), which are incorporated by reference in this rule (effective November ~~2021~~ 2022), and Forms ESE 374, Schedule of Maturities of Indebtedness (<http://www.flrules.org/Gateway/reference.asp?No=Ref-06318>), (effective February 2016) and ESE 523, Information Concerning Authorized Obligations Under Sections 1011.14 ~~and~~ & 1011.15, F.S. (<http://www.flrules.org/Gateway/reference.asp?No=Ref-06319>), which are incorporated by reference in this rule (effective February 2016). These forms may be obtained from the Administrator of the Office of Funding and Financial Reporting, Department of Education, 325 West Gaines Street, Tallahassee, Florida 32399.

(4) No change.

*Rulemaking Authority 1001.02(1), (2)(n), 1011.01(3)(a), 1011.60(1), (5) FS. Law Implemented 1011.01(3)(a), 1011.60(1), (5) FS. History—New 9-12-72, Amended 2-13-74, 12-5-74, 5-5-75, 10-7-75, 7-22-76, 6-7-77, 1-7-81, 7-10-85, Formerly 6A-1.071, Amended 3-12-86, 10-4-88, 9-22-08, 2-1-12, 11-13-12, 11-19-13, 11-4-14, 2-9-16, 8-20-17, 11-28-18, 10-24-19, 12-22-20, 11-23-21.*