

July 18, 2023

Bulletin No. 23-002

To: Chief Business Officials & Directors of Fiscal Services
San Bernardino County School Districts (K-12) & District-Authorized Charters

Subject: 2022-23 Charter School Unaudited Actuals Report

Pursuant to Education Code Section 42100, all LEAs, including charter schools, must report unaudited actual financial data to the California Department of Education (CDE). Charter data may be reported in the Standardized Account Code Structure (SACS) or Alternative Form format. Both options must be accessed using the SACS Web application. CDE maintains SACS on their web site. Charters choosing to use the Alternative Form format must also complete the Supplemental Worksheets developed by San Bernardino County Superintendent of Schools (SBCSS).

A charter school that operates under a school district's governance structure may be included in the district's financial (SACS) reports. A charter school not included in its authorizing district's financial reports must report separately.

Regardless of the format used, the data submitted for each charter school must be a complete report of the charter's financial operations, including beginning balances, revenues, expenditures, and ending balances. ***Reports MUST be submitted error free or CDE will not accept them.*** Both the SACS format and Alternative Form format include a Technical Review process intended to identify errors requiring correction. A CDE Alternative Form – Charter Self Review Check List is included in the required SBCSS Supplemental Worksheets to assist charters in completing an error free report. If charters need assistance resolving errors in their Alternative Form or SACS report, they should contact their Authorizing District.

The reporting procedures for the submission of the **Charter Schools Unaudited Actuals Financial Report** are as follows:

REPORT DEADLINE:

Per Education Code Section 47604.33(a)(5), each **charter school is required to submit Unaudited Actual Reports** to its chartering authority and SBCSS **on or before September 15th** each year. To comply with this provision, we require each charter school authorized by a San Bernardino County school district to promote their SACS file or Alternative Form to their authorizer on the date requested by the authorizer. Promoting the file to the authorizer will allow BAS to review the file at the same time as the authorizer.

UNAUDITED ACTUAL FINANCIAL REPORT PACKAGE:

The Unaudited Actual Financial Report includes a schedule of actual revenues, expenditures, and fund balance components. As noted earlier, the Charter must submit their 2022-23 financial statement through the SACS application. The SACS application is located on the CDE website at <https://sacs-cde.org/security/login>. CDE provided training for Charter users on July 11, 2023. If you missed the training, it was recorded and will be available at <https://sites.google.com/view/sacswebtraining>. SBCSS' Supplemental Workbook can be found on the BAS webpage under Charter Schools, Unaudited Actuals at <http://www.sbcss.k12.ca.us/index.php/business-services/business-advisory-services/charter-schools-financial>. Be sure to use the 2022-23 Supplemental Workbook. Reports submitted on prior year forms will not be accepted.

Documents Required from Charter School to Authorizing District

- Signed Certification – PDF
- Year End LCFF Calculator – Excel Workbook

Electronic Documents Required from Charter School to Authorizing District *and* BAS (BAS@sbcss.net) Scan and submit as .pdf:

- If reporting using SACS Alternative Form
 - Alternative form
 - TRC report
 - Supplemental Forms from the SBCSS Supplemental Workbook or SACS Supplemental Forms, inclusive of:
 - Check List
 - CDE Alternative Form Review – Charter Self Review Check List
 - ASSET
 - DEBT
 - Categorical Financial Statement(s) (CAT)
- If reporting using SACS format
 - Fund 01 or 62 if reporting separately
 - Fund 09 or 62 if reporting with the authorizing district
 - Form A
 - ASSET
 - DEBT
 - CAT
 - TRC report

Be sure to use the most recent FCMAT LCFF Calculator which can be found at <https://www.fcmat.org/lcff>.

The **authorizing district** will review the charter's report for accuracy and complete the *District Review* found at <http://www.sbcss.k12.ca.us/index.php/business-services/business-advisory-services/charter-schools-financial>. Authorizing districts shall submit **error-free** reports to Business Advisory **on or before September 22, 2023**.

Documents Required from Authorizing District to SBCSS:

Electronic Files to BAS@sbcss.net:

- Signed Certification – PDF
- All Electronic Files submitted by Charter to District, post review, with any necessary corrections
- District Review of Charter 2022-23 Unaudited Actuals – Excel File

Charters should contact their authorizing district to validate the report submission process required by the district to meet the deadline to BAS. Questions concerning the SBCSS Supplemental Forms can be directed to Annette Baker at Business Advisory Services, (909) 388-5741. Charters with other questions should contact their authorizing district.

Ted Alejandre
County Superintendent

Thomas G. Cassida, Jr.

Director, Business Advisory Services

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