

---

---

*San Bernardino County Superintendent of Schools  
Business Advisory Services*

2024-25 Adopted Budgets  
Year-End Activity and Final Financial Reports 2023-24

# YEAR-END DEADLINES

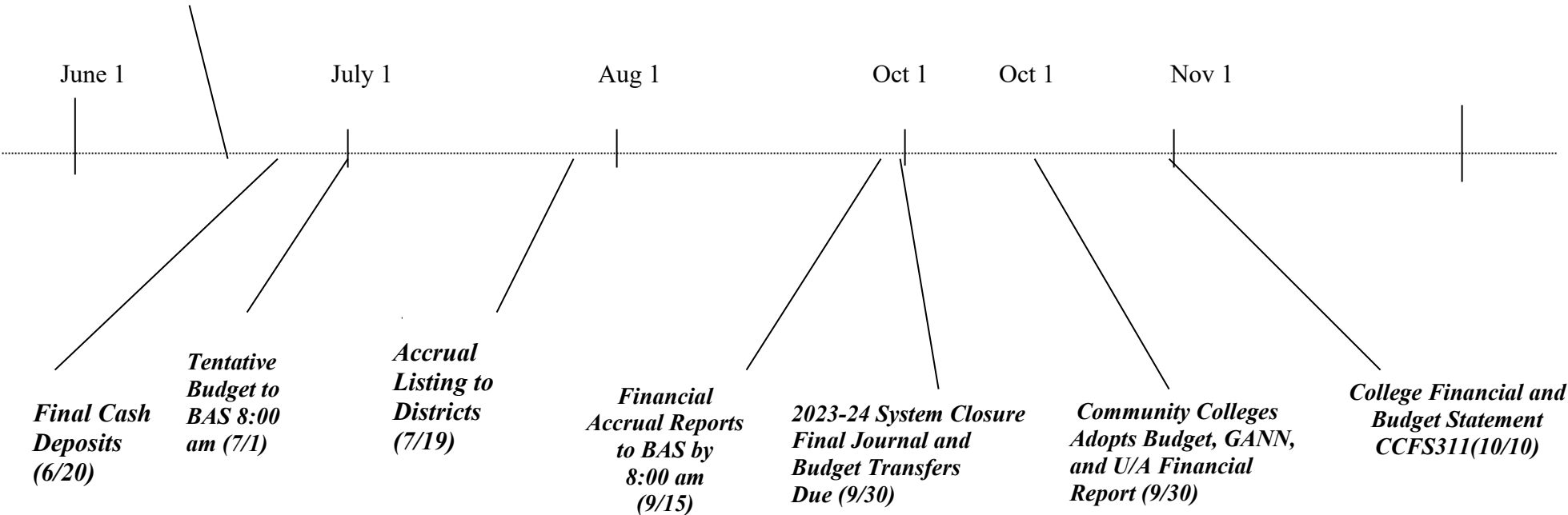
***COMMUNITY COLLEGES (TENTATIVE AND ADOPTED)***

5/1/24

---

---

County Superintendent of Schools  
Business Advisory Services  
Community College District  
**BUDGET & YEAR - END TIMELINE**



San Bernardino County Superintendent of Schools  
 Business Advisory Services  
 TIMELINES  
 2024-25 Adopted Budgets, Year-End Activity and Final Financial Reports 2023-24  
 K-12 (SINGLE & DUAL BUDGET ADOPTION CYCLE DISTRICTS) AND COMMUNITY COLLEGES

YEAR-END CLOSING DEADLINES  
 Revised 5/1/2024

DEADLINE	ACTIVITY	DISTRICT RESPONSIBILITY	COUNTY OFFICE RESPONSIBILITY
June 14, 2024	Commercial Warrant Batches  Commercial Warrants Security ID Card Deactivation at 4:00 p.m.	Commercial warrant batches must be released in the system no later than 4:00 p.m.  Auditable Prelist with documentation must be attached to the transmittal and notified DFS by June 17, 2024, at 4:00 p.m.  Any Auditable Commercial Warrant batches remaining in the system after the final deadline will be rejected back to the district. Prior to deleting the payments and voiding the transmittals, the district should run a Transaction Report to see which transmittals are still open and determine which payments should be set up as Estimated Payables. Please refer to District Financial Services Year-End Closing Timelines 2023-24	DFS will process pre-list received as June business in the financial system. See DFS Bulletin  Deactivation is initiated by DFS at 4:00p.m. Technology JPA will assist districts with running reports. Please contact the Tech JPA at <a href="https://techjpa.atlassian.net/servicesdesk/customer/portal/3">https://techjpa.atlassian.net/servicesdesk/customer/portal/3</a>  Estimated Payables will be enabled on Tuesday June 18, 2024 Estimated Receivables will be enabled on Monday, July 1, 2024
June 18, 2024	Interfund Transfers	Interfund transaction must be entered into the system and received no later than Tuesday, June 18, 2024, at 4:00 p.m., to be processed as a June transfer and avoid the need to set up accruals as “Due To/Due From”	DFS will inactivate Inter-fund transfers at 4:00 p.m.
June 20, 2024	Warrant Cancellations  County Cash Transfers	Warrant Cancellations must be received in District Financial Services by 4:00pm.  Districts may distribute to accounts once District Financial Services has released	District Financial Services will process warrant cancellations received by the June 20 <sup>th</sup> deadline (4:00 p.m.) as June business.  BAS, Retirement, Internal Business submit cash transfers to District Financial Services by 4:00 p.m. (Cash transfers affecting the Auditor’s Enterprise Reporting System (SAP)
June 20, 2024	Deposit of Money	Must be received in District Financial Services by 4:00 p.m.	DFS will process deposits received by June 20 <sup>th</sup> deadline (4:00 p.m.) as June business.
July 1, 2024	Community Colleges Tentative	File with BAS by July 1, 2024	BAS Reviews Community Colleges: Budgets remain in “TENTATIVE STATUS” in FCS, but the system will be unlocked to allow continued financial activity. And input of proposed adopted budget
September 15, 2024	Community College Accruals Due	Colleges Send FAR 310 reports to BAS	BAS reviews College Accruals

San Bernardino County Superintendent of Schools  
 Business Advisory Services  
 TIMELINES  
 2024-25 Adopted Budgets, Year-End Activity and Final Financial Reports 2023-24  
 K-12 (SINGLE & DUAL BUDGET ADOPTION CYCLE DISTRICTS) AND COMMUNITY COLLEGES

YEAR-END CLOSING DEADLINES  
 Revised 5/1/2024.

September 15, 2024	Community College Budgets Adopted	Community Colleges take proposed Budget to Board. Colleges must adopt it by September 15, 2024.	
	District Adopts Appropriation Limit Resolution (GANN) Report filed with Annual Financial and Budget Report (CCFS-311)	Adopted Gann Resolution kept for Audit Review	
September 27, 2024	Final 2023-24 Journals Budgets and Set-ups Posted (Community Colleges) *****System Closed 4:00 p.m. ***** Journal, Budget, and Set-up Entries are due	After all final corrections to 2023-24 have been posted, perform year-end close.	BAS will validate journal entries received by the deadline and return to DFS for posting to the system.
September 30, 2024	Adopted Budget Submission (Community Colleges)  Budgets (as adopted by the CC Governing Board) must be in the Financial System (in GLD) by 4:00 pm	Community Colleges must complete the adopted budget and annual financial report by September 30, 2024. CCFS311 completed and sent to BAS.  District must input 2024-25 budget data in GLD and lock system. (NOTE: All budgets will be in locked tentative status in GLD pending BAS validation of agreement between budget document and data in systems)	Budget to be rolled to “Adopted Status” after validation by BAS that budget document agrees with 2024-25 budget data in system.  Budget will be rolled from “Adopted Status” to “Approved Status” in GLD unless significant technical corrections are required.
October 10, 2024	Annual Financial Report and 2024-25 Adopted Budget due for Community Colleges to Chancellor	Community Colleges must submit a copy of 2023-24 Annual Financial Report and 2024-25 Budget to the Chancellor’s Office	
December 31, 2024	2023-24 Audit Reports (Audited Actuals) EO 2020-06 by December 31 <sup>st</sup>	Colleges, file Audit Reports with: * County Superintendent (Business Advisory Services) * Board of governors * Department of Finance * State Chancellor	BAS will validate that Districts have posted any required Audit Adjustments to 2024-25 Beginning Balances by February 15, 2025.
		Any required Audit Adjustments to 2024-25 Beginning Balances should be posted by District at this time.	