San Bernardino County Superintendent of Schools
Transforming lives through education

Ted Alejandre
County Superintendent

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

Subject: 2021-22 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 either in the Standardized Account Code Structure (SACS) format or in the Alternative Form approved by CDE. CDE maintains this report along with the SACS format reports on their web site. Charters that choose to use the CDE Alternative Form must also complete 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 using one of the above-listed methods.

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.*** 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 submit their SACS DAT file or Alternative Form to their authorizer and Business Advisory Services (BAS) ***at the same time.*** Original electronic formats must be submitted – PDF or other formats will not be accepted.

## 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 2021-22 financial statement on forms required and provided by CDE. The State ***Alternative Form*** will be located on the CDE website under State Software at http://www.cde.ca.gov/fg/sf/fr/csalternative.asp**.** 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 2021-22 software or Alternative Form. Reports submitted on prior year software or 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**):**

- CDE Alternative Form (Excel File **only) or** SACS DAT File (Fund 01 or 62 if reporting separately, Fund 09 or 62 if reporting with the authorizing district)
- Supplemental Forms from the SBCSS Supplemental Workbook or SACS Supplemental Forms, inclusive of:
  - Check List (Alternative Form only)
  - CDE Alternative Form Review – Charter Self Review Check List (Alternative Form only)
  - ASSET
  - DEBT
  - Categorical Financial Statement(s) (CAT)

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 23, 2022**.

**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 2021-22 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. When completing the Alternative Form, please follow the instructions provided by CDE. The SBCSS Supplemental Forms are required to validate the information contained in the State report. 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.

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County Superintendent

*Thomas G. Cassida, Jr.*
Director
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