



Date July 20, 2020

Bulletin No. 21-005

TO: **Chief Business Officials and Directors of Fiscal Services
San Bernardino County School Districts**

Subject: **2019-20 UNAUDITED ACTUALS FINANCIAL REPORT INSTRUCTIONS
NOTE: REPORT DEADLINE SEPTEMBER 15, 2020**

Unaudited Actuals Financial Reports are due to Business Advisory Services (BAS) on or before September 15, 2020. Districts must complete all technical review corrections and perform the Year-End Closing Entries Update in the FIN2000 General Ledger no later than 4:00 pm on August 28, 2020. **The Financial System closes to all 2019-20 activity at 4:00 p.m. on August 28.**

All fund and supplemental reports must be extracted from the financial control system (FCS) and imported to the SACS2020ALL software. **The District must perform the final extract for the reports after executing the Year-End Closing Entries Update.** When creating the District export file, the extract procedures are from FIN2000 EduReports 3.0 with the report parameters:

1. **Unaudited Actuals / Budget Fiscal Year 2019-2020/2020-2021**
2. **Revised Budget Status**
3. **Save the Export file to \SACS2020ALL\ folder**
4. **File name can be modified, but do not change file type**

For those districts requiring the Bond Interest and Redemption Form 51, Jesus Holguin will complete the fund form and send a copy to the district when the data is made available to us. If data is not received prior to the district's board approval date, BAS will make the necessary changes to the district's DAT file prior to submission to the state. Contact Jesus Holguin at (909) 386-9681 for any questions.

In addition, the State Enacted Budget rejected the deep reductions to the Local Control Funding Formula and other programs that were included in the Governor's May Revision. Since districts across the state built their budgets on that information, due to the short timeframe and the work necessary to build a budget, there will be large changes that need to be made almost immediately. Education Code Section 42127(h) requires that:

"Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act".

The 45-day period ends August 13, 2020. We recommend that districts make the necessary budget revisions and have them approved by the governing board. We will require these revisions to be included in the 2019-20 Unaudited Actuals submission. Please submit a narrative of all changes made to the 2020-21 Adopted Budget.

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Attached is a checklist of all reports required as part of the Unaudited Actuals Financial Report Submission. An official DAT file is required and must be emailed to BAS@sbcss.net on or before September 15, 2020. Please send hard copies of all reports to the attention of Chrisann Gerfers, Business Advisory Services, 760 E. Brier Drive, San Bernardino, CA 92408. **Please send in your printed reports single-sided only with all forms printed in portrait orientation only. Do not submit reports bound with any binding combs, double-sided binding tape or any other type of binding.** If you have any questions, please call your Business Services Advisor at (909) 386-9676.

Sincerely,

Ted Alejandre
County Superintendent of Schools

Thomas G. Cassida, Jr.

Director
Business Advisory Services

TGC:cg

Attachment: UA Submission Checklist form

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