



# San Bernardino County Superintendent of Schools

Ted Alejandre  
County Superintendent

*Transforming lives through education*

September 24, 2020

Bulletin No. 21-010

TO: Chief Business Officials & Directors of Fiscal Services  
San Bernardino Community College Districts

SUBJECT: 2020-21 Adopted Budget and 2019-20 Annual Financial Report

Attached you will find the 2020-21 Adopted Budget and 2019-20 Annual Financial Report check list of the documents we will expect to receive in our office no later than November 15, 2020. Our office will use these reports to validate that the data approved by your district and submitted to the California Chancellor's Office agrees with the financial system. We also ask that you supply our office with the student enrollment counts for 2019-20 and the anticipated enrollment for 2020-21.

Even if your district is fiscally accountable, we are requesting to receive a copy of your final 2020-21 Adopted Budget and 2019-20 Annual Financial Report so that we can include that data in the Annual Financial Comparison Report compiled by our office.

Questions regarding the submission of the 2020-21 Adopted Budget and 2019-20 Annual Financial Report, please contact Tamika Murray at (909) 386-9682 or Ginger Sanchez at (909) 386-9683.

Sincerely,

Ted Alejandre  
County Superintendent of Schools

*Signed by*  
*Thomas Cassida, Director*  
Business Advisory Services

TC:tm

Attachments:

Checklist  
Student Enrollment Form  
CC Balance Sheet

*J:\Bulletin\2020-21\Adopted Budget CC*

Business Services • Richard De Nava, Assistant Superintendent

Business Advisory Services • Thomas Cassida, Director  
760 East Brier Drive • San Bernardino, CA 92408 • P: 909.386.9676 • F: 909.386.9690 • [www.sbcss.k12.ca.us](http://www.sbcss.k12.ca.us)

**Community Colleges  
Checklist for Adopted Budgets for Fiscal Year 2020-21  
& Final Unaudited Actuals Financial Report for Fiscal Year 2019-20**

Name of Community College \_\_\_\_\_

Contact Person: \_\_\_\_\_ phone: \_\_\_\_\_

1. Budget is in **“locked”** status in GLD. Locked \_\_\_\_\_ Initials \_\_\_\_\_
2. Financial reports generated and printed for all funds:

Edu Reports Title	Fiscal Year
Financial Statement Report	2019-20
Budget Summary Report	2020-21
Beginning Balance Report-No Errors <b>Assets Less Liabilities equal 9701 (Beginning Balance)</b> <b>9701 Plus Budgeted Revenue Less Expense equals 9704 (Fund Balance)</b>	2020-21
Financial Statement Report	2020-21
Student Enrollment Information	2019-20 & 20-21

3. **Certification Page** has been signed. Date signed \_\_\_\_\_
4. **Document Submission** (Funds Submitted /Translation to Financial System)

FUND FORMS – CCFS 311 Documents			Financial Sys Fund #s
#10	<input type="checkbox"/>	General Fund	
#21	<input type="checkbox"/>	Debt Service – Bond Interest and Redemption Fund	
#22	<input type="checkbox"/>	Debt Service – Revenue Bond Interest and Redemption Fund	
#29	<input type="checkbox"/>	Debt Service – Other Debt Service Fund	
#33	<input type="checkbox"/>	Special Revenue Funds – Child Development	
#34	<input type="checkbox"/>	Special Revenue Funds – Farm Operations Fund	
#39	<input type="checkbox"/>	Special Revenue Funds – Other	
#41	<input type="checkbox"/>	Capital Projects Fund	
#42	<input type="checkbox"/>	Revenue Bond Construction Fund	
#51	<input type="checkbox"/>	Proprietary Funds Group – Bookstore Fund	
#52	<input type="checkbox"/>	Proprietary Funds Group – Cafeteria Fund	
#61	<input type="checkbox"/>	Internal Service Fund – Self Insurance Fund	
#69	<input type="checkbox"/>	Internal Service Fund - Other Internal Services Fund	
#71	<input type="checkbox"/>	Fiduciary Funds Group – Associated Students Trust Fund	
#72	<input type="checkbox"/>	Fiduciary Funds Group – Student Representation Fee Trust Fund	
#73	<input type="checkbox"/>	Fiduciary Funds Group – Student Body Center Fee Trust Fund	
#74	<input type="checkbox"/>	Fiduciary Funds Group – Student Financial and Trust Fund	
#75	<input type="checkbox"/>	Fiduciary Funds Group – Scholarship and Loan Trust Fund	
#79	<input type="checkbox"/>	Fiduciary Funds Group – Other Trust Funds	

**BAS FORM: REQUIRED**

**CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report**

\_\_\_\_\_

**District**

\_\_\_\_\_

**Date**

**SUPPLEMENTAL DATA: Student Enrollment Information**

Full Time Equivalent (FTE) of all students in attendance:		
<b>STUDENT ENROLLMENT</b>	<b>(1) ACTUAL 2019-20</b>	<b>(2) BUDGET 2020-21</b>
Eligible for State Apportionment		
Nonresident (Calculated)		
<b>TOTAL FTES</b>		
APPRENTICESHIP (Hours)		
APPRENTICESHIP FTES (Calculated) (Total Hours ÷ 525)		

**BAS FORM: REQUIRED**

**DISTRICT:** \_\_\_\_\_  
**Annual Financial and Budget Report**

**General Fund - Combined  
 (Total Unrestricted and Restricted)**

**BALANCE SHEET  
 For Year Ended June 30, 2020**

DESCRIPTION	ACCOUNT CODE	General Fund - COMBINED (Total Restricted and Unrestricted)
<b>ASSETS</b>		
<b>Cash, Investments, and Receivables:</b>		
<b>Cash:</b>		
<b>In County Treasury</b>	9110	
<b>Awaiting Deposit and in Banks</b>	9120	
<b>Revolving Cash Accounts:</b>	9130	
<b>Investments (at cost)</b>	9150	
<b>Accounts Receivable</b>	9160	
<b>Due from Other Funds</b>	9170	
<b>Inventories, Stores, and Prepaid Items</b>	9200	
<b>Fixed Assets</b>	9300	
<b>Other Debits</b>	9400	
<b>TOTAL ASSETS</b>		
<b>LIABILITIES</b>		
<b>Current Liabilities and Deferred Revenue</b>		
<b>Accounts Payable</b>	9510	
<b>Due to Other Funds</b>	9520	
<b>Temporary Loans</b>	9530	
<b>Deferred Revenues</b>	9540	
<b>Current Portion of Long-Term Liability</b>	9560	
<b>Long Term Liabilities</b>	9600	
<b>TOTAL LIABILITIES</b>		
<b>FUND EQUITY</b>		
<b>Beginning Fund Balance</b>	9701	
<b>TOTAL FUND EQUITY</b>		
<b>TOTAL LIABILITIES AND FUND EQUITY (MUST EQUAL TOTAL ASSETS)</b>		

DISTRICT: \_\_\_\_\_  
 Annual Financial and Budget Report

20 Debt Service Funds:  
 21 Bond Interest & Redemption Fund  
 22 Revenue Bond Interest & Redemption Fund  
 29 Other Debt Service Funds

**BALANCE SHEET**  
**For Year Ended June 30, 2020**

DESCRIPTION	ACCOUNT CODE	FUND # _____ *	FUND # _____ *	FUND # _____ *
<b>ASSETS</b>				
Cash, Investments and Receivables:				
Cash:				
In County Treasury	9110			
Awaiting Deposit and Banks	9120			
Investments (at cost)	9150			
Accounts Receivable	9160			
Due from Other Funds	9170			
Other Debits	9400			
<b>TOTAL ASSETS</b>				
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue				
Accounts Payable	9510			
Due to Other Funds	9520			
Temporary Loans	9530			
Deferred Revenues	9540			
Current Portion of Long-Term Liability	9560			
Long Term Liabilities	9600			
<b>TOTAL LIABILITIES</b>				
<b>FUND EQUITY</b>				
Beginning Fund Balance	9701			
<b>TOTAL FUND EQUITY</b>				
<b>TOTAL LIABILITIES AND FUND EQUITY (MUST EQUAL TOTAL ASSETS)</b>				

\* Indicate Name of Fund

DISTRICT: \_\_\_\_\_  
 Annual Financial and Budget Report

**30 Special Reserve Funds:**

**31 Bookstore Fund**

**32 Cafeteria Fund**

**33 Child Development Fund**

**34 Farm Operation Fund**

**35 Revenue Bond Project Fund**

**39 Other Special Revenue Funds**

**BALANCE SHEET**

**For Year Ended June 30, 2020**

DESCRIPTION	ACCOUNT CODE	FUND # _____ *	FUND # _____ *	FUND # _____ *
<b>ASSETS</b>				
<b>Cash, Investments and Receivables:</b>				
<b>Cash:</b>				
<b>In County Treasury</b>	9110			
<b>Awaiting Deposit and Banks</b>	9120			
<b>Investments (at cost)</b>	9150			
<b>Accounts Receivable</b>	9160			
<b>Due from Other Funds</b>	9170			
<b>Inventories, Stores, and Prepaid Items</b>	9200			
<b>Fixed Assets</b>	9300			
<b>Other Debits</b>	9400			
<b>TOTAL ASSETS</b>				
<b>LIABILITIES</b>				
<b>Current Liabilities and Deferred Revenue</b>				
<b>Accounts Payable</b>	9510			
<b>Due to Other Funds</b>	9520			
<b>Temporary Loans</b>	9530			
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<b>TOTAL LIABILITIES</b>				
<b>FUND EQUITY</b>				
<b>Beginning Fund Balance</b>	9701			
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\*Indicate Name of Fund

DISTRICT: \_\_\_\_\_  
 Annual Financial and Budget Report

40 Capital Project Funds  
 41 Capital Outlay Projects Fund  
 42 Revenue Bond Construction Fund

**BALANCE SHEET**  
 For Year Ended June 30, 2020

DESCRIPTION	ACCOUNT CODE	FUND # _____ *	FUND # _____ *	FUND # _____ *
<b>ASSETS</b>				
Cash, Investments and Receivables:				
Cash:				
In County Treasury	9110			
Awaiting Deposit and Banks	9120			
Investments (at cost)	9150			
Accounts Receivable	9160			
Due from Other Funds	9170			
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Fixed Assets	9300			
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Beginning Fund Balance	9701			
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<b>TOTAL LIABILITIES AND FUND EQUITY (MUST EQUAL TOTAL ASSETS)</b>				

\*Indicate Name of Fund

DISTRICT: \_\_\_\_\_  
 Annual Financial and Budget Report

50 Enterprise Funds:  
 51 Book Store Fund  
 52 Cafeteria Fund

53 Farm Operation Fund  
 59 Other Enterprise Fund

**BALANCE SHEET**  
 For Year Ended June 30, 2020

DESCRIPTION	ACCOUNT CODE	FUND # _____ *	FUND # _____ *	FUND # _____ *
<b>ASSETS</b>				
Cash, Investments and Receivables:				
Cash:				
In County Treasury	9110			
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Current Liabilities and Deferred Revenue				
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<b>TOTAL LIABILITIES AND FUND EQUITY (MUST EQUAL TOTAL ASSETS)</b>				

\*Indicate Name of Fund

DISTRICT: \_\_\_\_\_  
 Annual Financial and Budget Report

60 Internal Service Funds  
 61 Self Insurance Fund  
 69 Other Internal Service Funds

**BALANCE SHEET**  
 For Year Ended June 30, 2020

DESCRIPTION	ACCOUNT CODE	FUND # _____ *	FUND # _____ *	FUND # _____ *
<b>ASSETS</b>				
Cash, Investments and Receivables:				
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<b>TOTAL FUND EQUITY</b>				
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\*Indicate Name of Fund

DISTRICT: \_\_\_\_\_  
 Annual Financial and Budget Report

**Fiduciary Funds Group:**

**70 Trust Funds**

71 Associated Students Fund

72 Student Representation Fee

73 Student Body Center Fee

74 Student Financial Aid Fund

**75 Scholarship & Loan Trust Fund**

76 Investment Trust Fund

77 Deferred Compensation Fund

77 Deferred Compensation Fund

79 Other Trust Funds

**BALANCE SHEET**  
 For Year Ended June 30, 2020

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<b>ASSETS</b>				
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Investments (at cost)	9150			
Accounts Receivable	9160			
Student Loans Receivables	9160			
Due from Other Funds	9170			
Inventories, Stores, and Prepaid Items	9200			
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\*Indicate Name of Fund

DISTRICT: \_\_\_\_\_  
 Annual Financial and Budget Report

**Fiduciary Funds Group:**

**80 Agency Funds**

81 Students Clubs Agency Fund

82 Scholarship & Loan Agency Fund

83 Foundation Agency Fund

84 JPA Custodian Agency Fund

85 Deferred Compensation Agency Fund

89 Other Agency Funds

**BALANCE SHEET**  
 For Year Ended June 30, 2020

DESCRIPTION	ACCOUNT CODE	FUND # _____ *	FUND # _____ *	FUND # _____ *
<b>ASSETS</b>				
<b>Cash, Investments and Receivables:</b>				
<b>Cash:</b>				
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\*Indicate Name of Fund