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: 2018-19 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 San Bernardino County Superintendent of Schools (SBCSS) on or before September 15 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 2018-19 financial statement on forms required and provided by CDE. The State ***Alternative Form*** is located on the California Department of Education website under State Software at http://www.cde.ca.gov/fg/sf/fr/csalternative.asp**.** SBCSS's 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 2018-19 software. Reports submitted on prior year software will not be accepted.

Documents Required from Charter School to Authorizing District
Hard Copy:

- Signed Certification – At least 1 original for Authorizing District to forward to SBCSS
- Charter U/A Check List
- CDE Alternative Form Review – Charter Self Review Check List
- Year End LCFF Calculator (may be submitted electronically)

Documents Required from Charter School to Authorizing District *and BAS* (BAS@sbcss.net**)**:
Electronic File:

- CDE Alternative Form (Fund 01 or Fund 07-09, or 62 with the authorizing district) **or**
- SACS DAT File
- SBCSS Supplemental Workbook (If using CDE Alternative Form) inclusive of:
  - Check List
  - CDE Alternative Form Review – Charter Self Review Check List
  - ASSET
  - DEBT
  - Categorical Financial Statement(s) (CAT)

CDE provides a *LCFF - Funding Snapshot* found at: http://ias.cde.ca.gov/lcffsnapshot/lcff.aspx. This report is an excellent reference for completing or reviewing the charter's LCFF calculator. The Funding Snapshot is as of P-2. Charter LCFF projections may differ from the Funding Snapshot for the following reasons:

- P-2 ADA revisions were submitted after P-2 was originally certified
- Some components of LCFF are funded on Annual not P-2 ADA, and Annual is not yet certified
- Charter in lieu Property Taxes are paid on Annual and Annual is not yet certified

Be sure to use the most recent FCMAT LCFF Calculator which can be found at http://fcmat.org/local- control-funding-formula-resources/.

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 then submit **error-free** reports to Business Advisory **on or before September 20, 2019**.

Documents Required from Authorizing District to SBCSS:
***Hard Copy to* BAS, Attention: Chrisann Gerfers**:

- Signed Certification – Original
- Authorizing District U/A Check List
- District Review of Charter 2018-19 Unaudited Actuals

Electronic File to BAS@sbcss.net**:**

- All Electronic Files submitted by Charter to District, post review, with any necessary corrections
- District Review of Charter 2018-19 Unaudited Actuals

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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Thomas G. Cassida, Jr.
Director
Business Advisory Services

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