



June 10, 2020

Bulletin No. 20-048

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

Subject: Extension of Budget and Financial Deadlines Dates

On March 4, 2020, Governor Newsom signed Executive Order No. N-25-20, which acknowledged the COVID-19 impact on Californians and specifically, the impact of extending the filing and payment of certain taxes. The chancellor’s office has determined that the strict compliance with the regulations governing financial reporting requirements will impede the continuity of education during the COVID-19 pandemic. For this reason, The Chancellor has issued Executive Order 2020-06 temporarily suspending California Code of Regulations, title 5, sections 58300,58301, 58305(a), 58305(c), 58305(d), and 59106.

Due to the extension filing of certain taxes, the calculation of estimated revenues will not be available until mid-August, likely resulting in numerous revisions. The districts will lack critical information to deliberate on local budgets, complete the Annual Financial and Budget Report (311Q) and submit audit reports. The Chancellor has granted temporary extensions on financial reporting deadlines. (Please see chart below):

College District Financial Reporting Requirement	Regulatory Due Date	New Due Date	CCR Title 5 Section
Submit tentative budget to county officer.	July 1	August 1	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15	October 31	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15	October 31	58301 58305(c)
Complete its adopted annual financial and budget report and make public.	September 30	November 15	58305(d)

Submit an annual financial and budget report to Chancellor's Office.	October 10	November 30	58305(d)
Submit the annual audit report to the Chancellor's Office.	December 31	February 28	59106

The San Bernardino county Superintendent of Schools office does not have a mandated fiscal oversight role with the community college districts. However, since several college districts utilize our on-line financial system, we do provide limited support services. We do try to have the community college districts coordinate their financial and budgetary actions within the financial systems, so that we can close off the fiscal year at approximately the same timeline. However, we will make every effort to accommodate the extensions issued by the Chancellor's Office. **Attached you will find the 2021-20 Adopted Budgets and Year-End Activity and Final Financial Reports Year-End Deadlines.** Any questions regarding cash payment, deposits, and other cash related items should be addressed to District Financial Services.

Questions regarding the Budget and Financial dates, please contact Tamika Murray at (909) 386-9682 or Ginger Sanchez at (909) 386-9683.

Ted Alejandre
County Superintendent of Schools

Thomas G. Cassida, Jr.
Director
Business Advisory Services

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Attachments:
2020-21 Adopted Budgets, Year-End Activity and Financial Reports Deadlines dates

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