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: 2025-26 Charter School Unaudited Actuals Report

Pursuant to EC Section 42100, all LEAs, including charter schools, must report unaudited actual financial data to the CDE. Charter data may be reported in the SACS or Alternative Form format. Both options must be accessed using the SACS Web application. CDE maintains SACS on their web site. Charters choosing to use the Alternative Form must also complete the Supplemental Worksheets developed by 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.

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.*** Both the SACS format and Alternative Form format include a Technical Review process intended to identify errors requiring correction. 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 Charter Schools Unaudited Actuals Financial Report are:

REPORT DEADLINE - Per EC 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 promote their SACS file or Alternative Form to their authorizer on the date requested by the authorizer. Promoting the file to the authorizer will allow BAS to review the file at the same time as the authorizer.

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 financial report through the SACS application. The SACS application is located on the CDE website at https://sacs-cde.org/security/login**.** SBCSS' Supplemental Workbook can be found on the BAS webpage under Charter Schools Office, Charter Schools Financial Information, Unaudited Actuals at: https://www.sbcss.net/business/business-advisory-services/charter-schools-office/charter-school-financial-information. Be sure to use the 2025-26 Supplemental Workbook. Reports submitted on prior year forms will not be accepted.

Documents Required from Charter School to Authorizing District

- Signed Certification – PDF
- Year End LCFF Calculator – Excel Workbook - be sure to use the most recent FCMAT LCFF Calculator which can be found at https://www.fcmat.org/lcff.

Electronic Documents Required from Charter School to Authorizing District *and* BAS (BAS@sbcss.net**)** Scan and submit as PDF:

- All reporting methods (SBCSS Supplemental Workbook or SACS Supplemental Forms)
  - ASSET
  - DEBT
  - TRC Reports
- If reporting using SACS Alternative Form
  - Alternative form
  - Supplemental Forms from the SBCSS Supplemental Workbook:
    - Check List
    - CDE Alternative Form Review – Charter Self Review Check List
- If reporting using SACS format
  - Fund 01 or 62 if reporting separately
  - Fund 09 or 62 if reporting with the authorizing district
  - Form A

The authorizing district will review the charter's report for accuracy and complete the *District Review* found at: https://www.sbcss.k12.ca.us/index.php/en/business-services/business-advisory-services/charter-schools-office/charter-schools-financial. Authorizing districts shall submit error-free reports to BAS on or before September 21, 2026.

Electronic Documents Required from Authorizing District to SBCSS via BAS@sbcss.net:

- Signed Certification – PDF
- All Electronic Files submitted by Charter to District, post review, with any necessary corrections
- District Review of Charter 2025-26 Unaudited Actuals – Excel File

Charters should contact their authorizing district for questions and to validate the report submission process required by the district to meet the deadline to BAS. Questions concerning the SBCSS Supplemental Forms can be directed to Wendryn Barnhart at BAS, (909) 386-9679.

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Thomas G. Cassida, Jr.

Director, Business Advisory Services

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