



District Business & Advisory Services

Bulletin: 21-038

Date: June 2, 2021

To: District Chief Business Officers  
District Fiscal Directors  
Charter School Administrators

From: Ann Redd-Oyedele, Senior District Business Advisor

Re: 2021-22 Budget Review Checklist

The purpose of this bulletin is to provide districts with a listing of items required to be submitted to the Santa Clara County Office of Education – District Business and Advisory Services (DBAS) for Fiscal Year 2021-22 Budget Reporting in accordance with Education Code 42127(a)(2).

**For K-12 Districts** – The Budget Report is due to the SCCOE by **July 1, 2021**. Please ensure that your submission is complete and includes the following items:

SACS Forms	Supporting Documents	Others, When Applicable
<ul style="list-style-type: none"> <li>✓ DAT file</li> <li>✓ Table of Contents</li> <li>✓ All Fund Forms</li> <li>✓ Form A</li> <li>✓ Form CASH (Optional)</li> <li>✓ Form CEA (Optional)</li> <li>✓ Form CEB (Optional)</li> <li>✓ Form MYP for General Fund:               <ul style="list-style-type: none"> <li>✓ Unrestricted</li> <li>✓ Restricted</li> <li>✓ Combined Unrestricted and Restricted</li> </ul> </li> <li>✓ Form SIAB</li> <li>✓ Form 01CS</li> <li>✓ TRCs – Technical Review Checklists for budget and actual data types with all fatal exceptions cleared and valid warning exceptions explained.</li> <li>✓ Signed Form CB</li> <li>✓ Signed Form CC</li> </ul>	<ul style="list-style-type: none"> <li>✓ QCC Budget Model Number and Fiscal Year</li> <li>✓ Completed Template Statement of Reasons for Excess Reserves <b>for each of the three years of the budget projection</b> (attached)</li> <li>✓ Assumptions used for multiyear projections</li> <li>✓ Board presentations / budget narratives</li> <li>✓ Local Control Funding Formula calculation in original format</li> <li>✓ STRS on-behalf calculation</li> <li>✓ FTE support (we are checking if FTE ties to Criterion and Standards for Certificated and Classified)</li> <li>✓ Board resolution for any inter-fund borrowing</li> </ul>	<ul style="list-style-type: none"> <li>✓ Audit report or any other reports regarding the financial condition of the district</li> <li>✓ Any relevant district information including Collective Bargaining Agreement Disclosure, new actuarial valuation reports, new debt instruments, upcoming parcel taxes, retro pay, etc.</li> <li>✓ Notification of changes in Administrators, Superintendents, Chief Business Officers and Fiscal Directors</li> </ul>

**If not using QSS, please provide these additional items:**

- ✓ General ledger print-out of all funds listed on the state forms, indicating restricted and unrestricted
- ✓ Narratives for any funds projected to be negative for the current year

***For Charter Schools*** – The Budget Report is due to the chartering authority and DBAS by **July 1, 2021** per Education Code 47604.33(a)(1). Please ensure the following items are contained in your Interim Report (Alternative Form) submissions:

- ✓ Charter School Official signature
- ✓ Authorized Representative of Charter Approving Entity signature
- ✓ Additional information section – include contact information including Name, Title, Phone and e-mail address for Approving Entity and for Charter School

Please feel free to call me at (408) 453-6593 or your Advisor:

Rema Kumar (408) 453-4277  
Yen Lam (408) 453-6510  
Susan Ady (408) 453-6957

District: \_\_\_\_\_  
 CDS #: \_\_\_\_\_  
 Date of Public Hearing: \_\_\_\_\_

**Adopted Budget  
 2021-22 Budget Attachment  
 Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2021-22 Budget
01	General Fund/County School Service Fund	
17	Special Reserve Fund for Other Than Capital Outlay P	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$0.00
District Standard Reserve Level		
Less District Minimum Reserve for Economic Uncertainties		
Remaining Balance to Substantiate Need		\$0.00

Objects 9780/9789/9790

Form 01  
 Form 17

Form 01CS Line 10B-4  
 Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2021-22 Budget	Description of Need
01	General Fund/County School Service Fund	These are samples	New Middle School Equipment
01	General Fund/County School Service Fund		Charter School Ending Fund Balances
01	General Fund/County School Service Fund		Set aside for Common Core
01	General Fund/County School Service Fund		Set aside for Campus Security Project
01	General Fund/County School Service Fund		Board Fund Balance Policy requiring available reserves of at least 10% but not more than 25% of total general fund expenditures
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Insert Lines above as needed			
Total of Substantiated Needs		\$0.00	