



District Business & Advisory Services

Bulletin: 24-028

Date: May 29, 2024

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

From: Ann Redd-Oyedele, Senior District Business Advisor

Re: 2024-25 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 the Fiscal Year 2024-25 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, 2024**. Please remember to promote your dataset (within the SACS web-based software) to COE Oversight. Please ensure that your submission is complete, official, and includes the following items:

SACS Forms	Required Supporting Documents	Others, When Applicable
<ul style="list-style-type: none"> <li>✓ Table of Contents</li> <li>✓ All Fund Forms</li> <li>✓ Form A</li> <li>✓ Form CASH (<b>NOW REQUIRED</b>)</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 SIAA</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>✓ PDF of SACS forms</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 <b>in Excel format</b></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 Board Presidents, District Administrators, Superintendents, Chief Business Officers, and Fiscal Directors (please include new contact information including Title and Doctoral Degrees, if appropriate)</li> </ul>

The SACS Web System User Guide link can be accessed here: [SACS System User Manual \(sacs-cde.org\)](https://sacs-cde.org).

**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, 2024**, 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:

Jemil Dimaya (408) 453-6590  
Rema Kumar (408) 453-4277  
Yen Lam (408) 453-6510  
Susan Ady (408) 453-6883