



# Santa Clara County Office of Education

Dr. David M. Toston, Sr.  
County Superintendent of Schools

## Informational Bulletin

For Santa Clara County Districts

### District Business & Advisory Services

Bulletin: 25-027

Date: May 15, 2025

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

From: Ann Redd-Oyedeke, Senior District Business Advisor

Re: 2025-26 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 (SCCOE) - District Business and Advisory Services (DBAS) for the Fiscal Year 2025-26 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, 2025**. 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</li> <li>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](#)

**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, 2025**, 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, Telephone Number, 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

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

**Adopted Budget  
 2025-26 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	2025-26 Budget
01	General Fund/County School Service Fund	
17	Special Reserve Fund for Other Than Capital Outlay Proj	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$0.00
	District Standard Reserve Level	
	Less District Reserve Standard	
Remaining Balance to Substantiate Need		\$0.00

Objects 9780/9789/9790

Form MYP Unrestricted Section D3 d,e1,e2  
 Form MYP Unrestricted Section E2 b & c

Form MYP Combined Section F3d or Form 01CS Line 10B-4  
 Form MYP Combined Section F3g or Form 01CS Line 10B-7

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

Fund		2025-26 Budget	Description of Need
01	General Fund/County School Service Fund	\$	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 Proj	\$	
17	Special Reserve Fund for Other Than Capital Outlay Proj	\$	
Insert Lines above as needed			
Total of Substantiated Needs		\$0.00	

**Remaining Unsubstantiated Balance                      \$0.00                      Balance should be Zero**

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

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

**Adopted Budget**

**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	2026-27 Projection
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 MYP Unrestricted Section D3 d,e1,e2  
 Form MYP Unrestricted Section E2 b & c

Form MYP Combined Section F3d or Form 01CS Line 10B-4  
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**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

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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 ending balances
17	Special Reserve Fund for Other Than Capital Outlay P \$	
17	Special Reserve Fund for Other Than Capital Outlay P \$	
Insert Lines above as needed		
Total of Substantiated Needs		\$0.00

**SAMPLE**

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

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

**Adopted Budget  
 2027-28 Projection 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	2027-28 Projection
01	General Fund/County School Service Fund	
17	Special Reserve Fund for Other Than Capital Outlay Pro	\$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 MYP Unrestricted Section D3 d,e1,e2  
 Form MYP Unrestricted Section E2 b & c

Form MYP Combined Section F3d or Form 01CS Line 10B-4  
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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 Pro	\$	
17	Special Reserve Fund for Other Than Capital Outlay Pro	\$	
Insert Lines above as needed			
Total of Substantiated Needs		\$0.00	

Remaining Unsubstantiated Balance                      \$0.00                      Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.