



District Business & Advisory Services

Bulletin: 25-04

Date: August 16, 2024

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

From: Ann Redd-Oyedele, Senior District Business Advisor

Re: 2023-24 Unaudited Actual 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 2023-24 Unaudited Actuals (UA) Reporting in accordance with Education Code 42100.

**Please Note: We will no longer accept electronic signatures. “Wet” signatures for the Clerk or Secretary of the Governing Board are required on the Certification page. You may either mail or drop off the original certification page.**

**For K-12 Districts** – The Unaudited Actual Report is due to the SCCOE by **September 16, 2024**. Please remember to promote your dataset (within the SACS web-based software) to COE Oversight. 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>✓ Official Submission</li> <li>✓ Table of Contents</li> <li>✓ All Fund Forms</li> <li>✓ Form A</li> <li>✓ Form ASSET</li> <li>✓ Signed Form CA</li> <li>✓ Form CAT (can be in Excel; optional)</li> <li>✓ Form CEA</li> <li>✓ Form DEBT</li> <li>✓ Form ESMOE</li> <li>✓ Form GANN</li> <li>✓ Form ICR</li> <li>✓ From L</li> <li>✓ Form PCR</li> <li>✓ Form PCRAF</li> <li>✓ Form SIAA</li> <li>✓ TRCs – Technical Review Checklists for budget and actual data types with all fatal exceptions cleared and valid warning exceptions explained</li> </ul>	<ul style="list-style-type: none"> <li>✓ Board presentations/narratives</li> <li>✓ STRS on-behalf calculation</li> <li>✓ SEMA and SEMB (These are required to be submitted to the SELPA)</li> <li>✓ <b>Fund 08 (Associated Student Body) Bank Statement and Reconciliation for Form 08</b></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: <ul style="list-style-type: none"> <li>○ Collective Bargaining Agreement Disclosure,</li> <li>○ new actuarial valuation reports,</li> <li>○ new debt instruments, upcoming parcel taxes,</li> <li>○ retro pay, etc.</li> </ul> </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** – Charter schools are now required to use the SACS web system for UA Reporting. Each charter school is required to promote its financial data to its authorizing local educational agency (LEA) on or before September 16. The authorizing agency will then promote the file to the COE to be reviewed for mathematical accuracy and then submitted to the CDE. Please ensure the additional information section – includes contact information including Name, Title, Phone, and e-mail address for the Approving Entity and Charter School.
  - **Please Note:** We will no longer accept electronic signatures. The Certification Form should contain “Wet” signatures for the Charter School Official and Authorized Representative of Charter Approving Entity You may either mail or drop off the original certification page.

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