Santa Clara County Office of Education
Dr. David M. Toston, Sr.
County Superintendent of Schools

Informational

District Business and Advisory Services

Bulletin: 27-002

Date: August 3, 2026

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

From: Reema Popli, Director

Re: 25-26 Unaudited Actuals 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 Fiscal Year 2025-26 Unaudited Actuals (UA) Reporting in accordance with Education Code 42100.

For K-12 Districts – The Unaudited Actuals Report is due to the SCCOE by **September 15, 2026**. Please remember to promote your data set within the Standardized Account Code Structure System (SACS) web-based software for first-level Local Educational Agency (LEA) review. Please ensure that your submission is complete and includes the following items:

SACS Forms	Supporting Documents	Others, When Applicable
✓Official Submission ✓Table of Contents ✓All Fund Forms ✓Form A ✓Form ASSET ✓Signed Form CA ✓Form CAT (can be in Excel; optional) ✓Form CEA ✓Form DEBT ✓Form ESMOE ✓Form GANN ✓Form ICR ✓Form L ✓Form PCR ✓Form PCRAF ✓Form SIAA ✓TRCs – Technical Review Checklists for unaudited actuals and budget data	✓ Board presentation/narrative ✓ STRS on-behalf calculation ✓ SEMA and SEMB (these are required to be submitted to the SELPA) ✓ Fund 08 (Associated Student Body) Bank Statement and Reconciliation for Form 08	✓ Audit report or any other reports regarding the financial condition of the district ✓ ✓ Any relevant district information including: • Collective Bargaining Agreement Disclosures • New actuarial valuation reports • New debt instruments, upcoming parcel taxes • Retro pay, etc. ✓ Notification of changes in Administrators, Superintendents, Chief Business Officers, and Fiscal Directors

1290 Ridder Park Drive, San José, CA 95131-2304 (408) 453-6500 www.sccoe.org

If not using Quintessential School System (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 must now use the SACS web system for Unaudited Actuals reporting. Please ensure your submission includes:
✓ Promotion of financial data to your LEA on or before **September 15, 2026**
✓ Authorizing agency promotion of the file to SCCOE for financial review before CDE submission
✓Additional Information section with contact info (name, title, phone, email) for the Approving Entity & Charter School

Please Note: The Clerk or Secretary of the Governing Board must provide an original or electronic signature on the Certification page. You may email, mail or drop off the original to the Santa Clara County Office of Education, District Business & Advisory Services Department, 1290 Ridder Park Drive, MC 252, San Jose, CA 95131

In case of any questions, please get in touch with your District Business Advisor or DBAS Director.

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