



Contra Costa County Office of Education

77 Santa Barbara Road, Pleasant Hill, CA 94523 • (925) 942-3388
Lynn Mackey, Superintendent of Schools

DISTRICT BUSINESS SERVICES

To: Chief Business Officials
Contra Costa County School Districts
Charter Schools

From: Melissa Guzman
Director, External Business Services

Date: August 12th, 2025

Subject: **Fiscal Year 2024-25 Unaudited Actuals**

The 2024-25 Unaudited Actuals are due to District Business Services by **Monday, September 15, 2025**. Please submit an **official** DAT file or ALT form (charters only) through the SACS Web workflow module and mail all items on the submission checklist for your local educational agency.

LCFF Revenue

DBS will work with Munis districts on calculating LCFF accrual journals.

SACS Reporting

Please export your 2025-26 Original Budget from your financial system and import the file into the SACS Web System. Refer to the SACS Web user guide to complete forms such as CEA (Current Expense Formula) GANN Limit, Form CAT (which is required by the County Office of Education), etc.

Reminder for Charter Schools: Districts sponsoring Charter Schools - **Charter schools are required to submit to their authorizing agency, either in the SACS format or the approved “Alternative Form.”** Please submit a signed certification along with the unaudited actuals to the county office once you have reviewed their submission and signed the certification form.

STRS On-Behalf – The STRS On-Behalf Rate will be the same as 2024-25 Budget Adoption. Remember that once you have completed the fund portion of the 2024-25 Unaudited Actuals (you don't need to have completed the supplemental forms at this point), take the district's Unaudited Actual amount plus the figure from the STRS On-Behalf worksheet (see attached), and run the DAT file through the spreadsheet template. The last tab creates a journal, and those entries need to be **posted as 2024-25 Actuals** (make sure there are no “actuals” amounts in Resource 7690; if there are, zero those out first before posting the new STRS On-Behalf amounts), then re-extract the Unaudited Actuals DAT file from Munis and use that file to import into the SACS Web System. CDE will be looking at the back end to make sure the Unaudited Actuals DAT file shows both the actuals for 2024-25 and budget for 2025-26.



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Reviewing the Books Prior to Closing

Districts should consider the following items when reviewing their unaudited actuals:

- Unrestricted contributions to restricted programs need to be completed. The ending balance for restricted programs is positive for entitlements and zero for grants.
- Complete unearned revenue journals for 2024-25 and their 2025-26 reversing journals.
- Complete accrual journal entries in 2024-25 and reverse accordingly using the journal reversal function in the 2025-26 year. Please make sure your reversing journals are in the correct year and period (e.g., Year 2026 Period 1).

Munis Districts-Closing 2024-25 Books

We recommend that districts practice the close/open process in test or train environment to identify any possible issues and can contact their District Advisor to test the completion of the hard post.

During the close/open and hard-posting process, no one can be logged into your database. DBS will notify the CBO/DBO once the hard posting of the 2024-25 Budget is complete. At that time, you may instruct staff so they can log into the database. (If you have not completed the Authorized Access form, please complete it, and return it to DBS).



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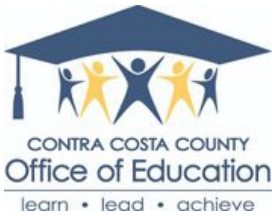
FOR ALL DISTRICTS:

A review of the following can eliminate common errors:

1. Unaudited actuals must be received in DBS by September 15, 2025
2. Unaudited actual certifications must be signed correctly in all areas.
3. Form A - ADA completed for all columns (see attached reference guide).
4. 2024-25 Ending Balances must match Equity by Restricted and Unrestricted.
5. Restricted Ending Balances must be positive or zero in all funds.
6. Undesignated Ending Balances must be positive.
7. District percentage must equal or exceed minimum requirements on Form CEA.
8. Check the SACS Web System User Guide for a list of all required forms and reporting requirements

The Unaudited Actuals submitted in your board packet must match the Unaudited Actuals submitted to DBS.

LEAs must submit to DBS printed hard copies by U.S. Postal Service or private carrier by Monday, September 15, 2025, to the attention of Gina Schenk. Please ensure the above items are included in your packet and the DAT file or ALT form is “officially” submitted in the SACS Web System.



District Unaudited Actuals Reports MUNIS DISTRICT Submission Checklist

District Name: _____ District Contact: _____

Phone: _____ Email: _____

Indicate a check mark by each included item:

- ☐ Form CA, Board Certification (*with original signatures*)
- ☐ Board Packet (*including agenda, board presentation and approved fiscal solvency plan*)
- ☐ AP/AR Certification (with original signatures)
- ☐ LCFF Calculation *including all tabs* (*Except NSS & Graphs*)
- ☐ Email LCFF Calculation to ***dbb-ft@cccoc.k12.ca.us***
- ☐ Form CAT Schedule for Categorical Programs
- ☐ Form 08 or 95A, Changes in Assets and Liabilities (Student Body)
- ☐ Form ASSET Schedule of Capital Assets
- ☐ Form GANN Appropriations Limit Calculations
- ☐ Form DEBT Schedule of Long-Term Liabilities (Including Net Pension Liability)
- ☐ Form L Lottery Report
- ☐ Form PCRAF & PCR Program Cost Report & Schedule of Allocation Factors
- ☐ All Funds and Supplemental Forms (**including CEA & ESMOE**)
- ☐ Official Financial Data (district to complete in SACS Web)

Please complete and submit this form as the cover sheet for your Unaudited Actuals report. LEAs must mail printed copies to DBS, Attn: Gina Schenk, by the due date.



District Unaudited Actuals Reports NON-MUNIS DISTRICT Submission Checklist

District Name: _____ District Contact: _____

Phone: _____ Email: _____

Indicate a check mark by each included item:

- ☐ Form CA, Board Certification (*with original signatures*)
- ☐ Board Packet (***including agenda, board presentation and approved fiscal solvency plan***)
- ☐ AP/AR Certification (with original signatures)
- ☐ LCFF Calculation *including all tabs* (*Except NSS & Graphs*)
- ☐ Email LCFF Calculation to ***dbb-ft@cccoc.k12.ca.us***
- ☐ Form CAT Schedule for Categorical Programs
- ☐ Form 08 or 95A, Changes in Assets and Liabilities (Student Body)
- ☐ Form ASSET Schedule of Capital Assets
- ☐ Form GANN Appropriations Limit Calculations
- ☐ Form DEBT Schedule of Long-Term Liabilities (Including Net Pension Liability)
- ☐ Form L Lottery Report
- ☐ Form PCRAF & PCR Program Cost Report & Schedule of Allocation Factors
- ☐ All Funds and Supplemental Forms (***including CEA & ESMOE***)
- ☐ Official Financial Data (district to complete in SACS Web)

Please include copies of the following reports:

- ☐ General Ledger Report by Fund, Resource, and Object for all accounts
- ☐ Report by Fund, Resource, and Object for revenue and expense accounts
(*These reports must include original, operating budget, actuals to date, encumbrances to date and balance.*)
- ☐ Report for all Transfer Accounts
- ☐ Cash Reconciliations

Please complete and submit this form as the cover sheet for your Unaudited Actuals report. LEAs must mail printed copies to DBS, Attn: Gina Schenk, by the due date.



District Unaudited Actuals Reports CHARTER SCHOOL Submission Checklist

Charter Name: _____ Contact: _____

Phone: _____ Email: _____

Indicate a check mark by each included item:

- ☐ Form CI or Form ALT Interim Certification (*with original signatures*)
- ☐ Board Packet (*including agenda and board presentation financials only*)
- ☐ LCFF Calculation (*including all tabs except NSS & Graphs*)
- ☐ Form ALT or Official Financial Data (*submit in SACS Web*)

Please provide copies of the following reports by mail or on a USB flash drive:

- ☐ General Ledger Report by Fund, Resource, and Object for all accounts
- ☐ Report by Fund, Resource, and Object for revenue and expense accounts.
(*These reports must include original, operating budget, actuals to date, encumbrances to date and balance.*)
- ☐ Report for all Transfer Accounts
- ☐ Copy of Cash Reconciliation and Bank Statement
- ☐ Final ADA counts

Please complete and submit this form as the cover sheet for your Unaudited Actuals report. LEAs must mail printed copies to DBS, Attn: Gina Schenk, by the due date.



ACCOUNTS PAYABLE/RECEIVABLE CERTIFICATION LOCAL EDUCATION AGENCY (LEA)

LEA: _____ **FISCAL YEAR:** _____

Districts must verify the accuracy of both system-generated and manual accruals for each fund. To align with SACS Fund forms, run an Account Trial Balance by Fund for AR (9200–9299) and AP (9500–9599). The totals should match the SACS figures. Once confirmed, record the verified amount below. Note that Funds 01 and 05 are combined in the State Form.

FUND: _____

Accounts Receivable Object Code 9201/9299 Total: _____

Accounts Payable Object Code 9500/9599 Total: _____

FUND: _____

Accounts Receivable Object Code 9201/9299 Total: _____

Accounts Payable Object Code 9500/9599 Total: _____

FUND: _____

Accounts Receivable Object Code 9201/9299 Total: _____

Total: _____

I hereby certify that to the best of my knowledge and belief, this is an accurate and complete report of Accounts Payable and Accounts Receivable, prepared in accordance with the provisions of the California Schools Accounting Manual and Instructions, as prepared by the California State Department of Education

Signed: _____

Title: _____

Date: _____

Please submit the completed form with your Unaudited Actuals.



CLOSING CERTIFICATION LOCAL EDUCATION AGENCY (LEA)

MUNIS DISTRICTS - I certify that the Unaudited Actual financial data is correct, complete, and closed.
The district requests that District Business Services hard post our 2024-25 budget.

FISCAL YEAR: _____

NAME: _____

TITLE: _____

DISTRICT: _____

DATE: _____