SAN MATEO COUNTY OFFICE OF EDUCATION

Excellence and Equity in Education

Marco A. Chávez • County Superintendent of Schools

DATE: August 12, 2026

TO: District Chief Business Officials
Charter School Chief Business Officials

FROM: Dhanya Unni
Executive Director, District Business Services

SUBJECT: **2025-26 Unaudited Actuals Submission Requirements**

Education Code Section 42100 requires the Governing Board of each school district to submit the Unaudited Actuals Financial Reports to the County Superintendent of Schools on or before September 15 each year. Upon review, the County Superintendent of Schools certify and promote the school districts and charter schools' Unaudited Actuals SACS data file to the California Department of Education (CDE) by October 15.

Enclosed for your reference is the SACS Web system release notification from the CDE for reporting the 2025-26 Unaudited Actuals (Attachment A).

The 2025-26 Unaudited Actuals packet including the Gann Limit Resolution are due to the San Mateo County Office of Education (SMCOE) no later than **Tuesday, September 15, 2026.** The following items must be submitted to SMCOE District Business Services (DBS) to be considered a complete submission:

A. SACS DATA FILE – Only "***Official***" status unaudited actual SACS submission will be accepted by the CDE.

B. 2025-26 UNAUDITED ACTUALS – Electronic copies are acceptable unless specified otherwise:

1. Forms 01-95 – All funds showing any dollar amount in the beginning balance (as of 07/01/25) or in the ending balance (as of 06/30/26) must be reported even if it appears to be immaterial. Fund 76 Warrant/Pass-Through Fund and Fund 95 Associated Student Body Fund *are required* funds per GASB 84.
2. Form CA – UNAUDITED ACTUALS CERTIFICATION with original signatures including the Data Summary pages.
3. Form A – AVERAGE DAILY ATTENDANCE

4. Form ASSET – SCHEDULE OF CAPITAL ASSETS

5. Form DEBT – SCHEDULE OF LONG TERM LIABILITIES
6. Form CAT – SCHEDULE OF CATEGORICALS

7. Form CEA – CURRENT EXPENSE FORMULA

   If the current expense formula percentage is below the required minimum percentage, please review SACS account codes used. Although the web system automatically extracts data from General Fund Form 01, optional adjustments are allowed. Certain expenditures are also excluded from the Minimum Classroom Compensation calculation. Please refer to the SACS Web System User Guide for more information.

   If the percentage is not met, the district may need to complete and submit an Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries (Attachment B).

8. Form GANN – APPROPRIATIONS LIMIT CALCULATIONS

   Education Code sections 1629 and 42131 specify that by September 15 of each year, the governing boards of school districts shall adopt a resolution identifying their estimated appropriations limits for the current year and their actual appropriations limit for the preceding year. A sample Gann Limit Board Resolution is provided for your reference (Attachment C). There are two versions of the resolution – one for an increase and one without an increase to the limit. Please use the appropriate version.
   Please submit hard copies.

9. Form ICR – INDIRECT COST RATE WORKSHEET

10. Form ESMOE – EVERY STUDENT SUCCEEDS ACT MAINTENANCE OF EFFORT
11. Form L – LOTTERY REPORT

12. Forms PCR/PCRAF – PROGRAM COST REPORT AND ALLOCATION FACTORS

13. 2025-26 LCFF CALCULATOR (used for year-end closing) – *Optional for Basic Aid Districts*

    SMCOE strongly recommends districts use the latest version of the LCFF calculator posted on the FCMAT website to accurately reflect the LCFF entitlements for the district.

14. Form SIAA – SUMMARY OF INTERFUND ACTIVITIES

15. Form TC – TABLE OF CONTENTS

16. Form TRC – TECHNICAL REVIEW CHECK – all exceptions cleared or explained; **no fatal errors allowed**.

    Please refer to CDE's helpful tips on Unaudited Actuals submissions:
    https://www.cde.ca.gov/fg/ac/ac/sacsminutes051226.asp#uasubobserv

17. Forms SEMA (actual vs. actual) & SEMB (budget vs. actual) - SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

    To ensure compliance with the MOE requirements, the County Office recommends that districts submit the form to SELPA prior to presentation of the Unaudited Actuals to the District Governing Board.

18. Form SEAS – SPECIAL EDUCATION REVENUE ALLOCATIONS SETUP – this will reflect the SELPA name in Forms SEMA & SEMB for special education MOE.

C. STRS ON-BEHALF PAYMENT (GASB 68)

Government Accounting Standards Board (GASB) Statement 68 - Reporting Requirements for Pensions requires local educational agencies (LEAs) to recognize in their governmental funds the State's contribution to CalSTRS on behalf of LEA employees. Use Resource 7690, STRS On-Behalf Pension Contributions, to account for the receipt and expenditure of the financial assistance represented by the State's STRS contribution. Within Resource 7690, revenues should equal expenditures.

The instructions and template for calculating the LEA's share of the State's STRS on-behalf contributions are also posted to the SMCOE website under CalSTRS, GASB 68: https://www.smcoe.org/business-services/district-business-services/human-resources-payroll-and-retirement/retirement-reporting

The CDE STRS On-Behalf Analysis Spreadsheet Application template can be found at: https://www.cde.ca.gov/fg/ac/as/correspondence.asp

There are several options in determining the STRS on-behalf contribution amount and each of the options yield different results. It is recommended that districts consult with their independent auditors on the option selected.

D. SPECIAL EDUCATION MAINTENACE OF EFFORT (MOE)

All districts and charter schools that are LEAs in the San Mateo SELPA must complete the Special Education MOE. CALPADS data for unduplicated pupil counts needed for MOE calculations can be located at the SMCOE Financial SharePoint under the Special Education Reports/Files folder: https://smcoeorg.sharepoint.com/sites/Financial/

If you have any questions regarding MOE, please contact SELPA at 650-802-5306 or e-mail selpa@smcoe.org.

E. CHARTER SCHOOL UNAUDITED ACTUALS (*for Jefferson Elementary, Jefferson Union High, Ravenswood, Redwood City, San Carlos, San Mateo Union High, Sequoia Union High, and County Office of Education*).

Pursuant to Education Code Section 42100, all charter schools are required to submit their Unaudited Actuals report to the charter authorizing agency and the county office of education. Charter schools must file their reports using the SACS Web System (dependent or independent of sponsoring school district).

Charter schools must submit their Unaudited Actuals reports to the sponsoring school district for review and signature. The sponsoring school district will forward the charter school's Unaudited Actuals report and certification page with original signature(s) to SMCOE no later than **Tuesday, September 15, 2026.**

F. 2025-26 FRONTLINE COSTS

The final Frontline costs have been posted to the SMCOE website for year-end closing purposes.
https://www.smcoe.org/business-services/district-business-services/district-budgets-and-financial-reporting/fy-2025-26-fiscal-year-end-accruals

If you have any questions, please contact the DBS staff assigned to your district, as follows:

Contact:	Phone#	Email	District #
Allen Co	802-5618	*aco@smcoe.org*	Oxford Day Academy
Lalaine Cruz	802-5570	*lcruz@smcoe.org*	01, 04, 07, 08, 11, 40
Loida Reyes	802-5567	*lreyes@smcoe.org*	03, 12, 13, 17, 33
Teri Mai	802-5566	*tmai@smcoe.org*	19, 21, 31, 34, 41, 42
Francesca D'Amato	802-5565	*fdamato@smcoe.org*	02, 06, 09, 16, 18, 20

We appreciate your cooperation and assistance regarding this matter.