Year-End Closing Hints & Accrual Review Emails

[Thursday, August 13, 2026]

17. Subject: Year-End Closing Hint #17 - Form CAT

Good morning,

If you haven't already started, now is the time to begin preparing **Form CAT**. Before completing the form, review each categorical program to ensure expenditures, carryover, and contributions have been recorded accurately.

Before You Begin

Before preparing **Form CAT**, ensure:

- All **current-year expenditures**, including direct charges and indirect costs (if applicable), have been posted.
- No additional charges will be made to categorical programs by other departments.

Review Each Categorical Program File

For each categorical program:

Confirm the file includes the most recent **grant or entitlement award letter**.

Determine whether the program uses:

- A **restricted ending balance (entitlement)**, or
- A **deferred balance (grant).**

Review any **carryover limitations**.

- Journal allowable expenditures, if necessary, to avoid forfeiting funds.
- **Reminder:** Carryover waivers may only be requested once every **three years**.

Verify:

- Prior-year carryover has been recorded correctly.
- Prior-year open receivables and payables have been resolved.
- Expenditures have been reviewed with program staff and coded correctly.
- Indirect costs have been applied using the district's approved **2025-26 indirect cost rate** or the program's capped rate.
- Grant coordinators have been notified of any unspent funds that may be forfeited.

Year-End Closing Hints & Accrual Review Emails

Program Matching & Required Contributions

Review each restricted resource for:

- Required matching contributions
- Flexibility transfers
- District contributions

Contribution Object Codes

Contributions Within the Same Fund

Contribution Type	Object Code
Unrestricted General Fund contribution	8980
Restricted program contribution	8990

Contributions Between Funds – Requires Due To/ Due From Accruals

Entry	Object Code
Credit – Receiving Fund (Estimated Receivable)	891x
Debit – Contributing Fund (Estimated Payable)	761x

Once contributions have been posted, you're ready to complete **Form CAT** and establish any necessary receivables or payables.

Reminder: Do **not** report both a **receivable** and a **liability (deferral)** for the same grant.

Final Allocation Schedules

Use the following **2025-26 CDE Final Allocation Schedules** for Title programs:

- Title I, Part A
- Title I, Part D
- Title II, Part A
- Title III – English Learners
- Title III – Immigrant
- Title IV, Part A
- Title V, Part B

For prior-year carryover, refer to the allocation schedule for the applicable fiscal year.

Most other restricted resource schedules are available here:

CDE Principal Apportionment & Special Education Funding

Additional Resource

Year-End Closing Hints & Accrual Review Emails

Refer to the **2025-26 Unaudited Actuals Presentation** for additional guidance.

UA Workshop Materials – BAS

If you need assistance with any of the situations above, please contact your Business Services Advisor.