Year-End Closing Hints & Accrual Review Emails

[Thursday, August 13, 2026]

19. Subject: Year-End Closing Hint #19 - RRMA Contribution

Good afternoon,

Don't forget to process your **Routine Restricted Maintenance Account (RRMA) Contribution** before closing the books.

RRMA Contribution Requirement

Districts are required to contribute **at least 3% of total General Fund expenditures and other financing uses** to the **Routine Restricted Maintenance Account (RRMA)**.

Excluded Resources

Per **SB 98, SB 820, and AB 130**, the following resources are **excluded** from the RRMA calculation:

3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690

Additional Resource

Refer to the **2025-26 Unaudited Actuals Presentation**, **Slides 27–28**, for additional guidance.

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