



Contra Costa County Office of Education

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

DISTRICT BUSINESS SERVICES

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

From: Christine Rea
Manager, District Business Services

Date: August 9, 2016

Subject: **Fiscal Year 2015-16 Unaudited Actuals**

The 2015-16 Unaudited Actuals are due to District Business Services by **Thursday, Sept. 15, 2016**. Please include an **“official exported”** disk and all certifications with original signatures, including a copy of the board packet.

DBS will work with districts on calculating LCFF accrual journals if needed.

In addition:

Please export your 2016-17 Original Budget from the SACS2016 software and import the file into the SACS2016ALL software, set-up preference Single Budget July 1. This will reduce the amount of data entry required in the new criteria and standards review form. The District can then uninstall SACS2016 once the information has been transferred to the SACS2016ALL.

Attached are page numbers from the SACS manual that maybe of use to your District:

1. CEA Current Expense Formula page 89
2. Gann Instructions page 96 & 101
3. Criteria and Standards information page 158
4. Charter School Financial reporting page 239

Reminder: 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.

The County Office of Education requires form CAT. Please refer to the SACS2016ALL user guide and the instruction manual to complete your 2015-16 Unaudited Actuals.

Reviewing the Books Prior to Closing

Districts should take into account the following items when reviewing their 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 Deferred Revenue journals for 2015-16 and the 2016-17 reversals.
- Complete accrual journal entries in 2015-16 and reverse using the journal reversal function in the 2016-17 year. Please make sure your reversing journal is in the correct year and period (example Year 17 Period 1).

Munis Districts-Closing the 2015-16 Books

Please contact DBS one day prior to completing the close/open process. This will allow the district advisors time to prepare for the hard-posting of your districts 2016-17 budget. Immediately upon completion a successful close/open, contact your district advisor so they may begin the hard-post process.

NOTE: 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 2016-17 Budget is complete. At that time you may instruct staff they can log into the database.

INDEPENDENT DISTRICTS:

All Independent districts must submit a copy of the following reports for each fund:

1. General Ledger total by Fund & Resource including totals by unrestricted, restricted and by fund.
2. Cash Reconciliation
3. Revenue and Expense report by Fund/Object
Total by Object -2 and Object-1 (Summary)
4. Revenue and Expense report by Fund and Resource (Summary)
5. Fund 01 Report - Unrestricted Resources (Summary)
6. Fund 01 Report - Restricted Resources (Summary)

FOR ALL DISTRICTS:

A review of the following can eliminate common errors:

1. Unaudited actuals must be received in DBS by September 15, 2016.
2. Unaudited actual certifications must be signed correctly in all areas.
3. ADA must be completed in all columns on the Form A.
4. 2015-16 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 Software User Guide, Attachment A, 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.

Questions regarding the closing process can be directed to Christine Rea at (925)942-3411 or your District Advisor.

Attachment

DBS General Bulletin 002 16-17
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K12 DISTRICT UNAUDITED ACTUALS REPORT

CHECKLIST OF ITEMS TO BE SUBMITTED TO COE DBS DEPARTMENT

DISTRICT: _____

- Copy of the Board Packet
- Official** Export disk
- A/P-A/R Certification (with original signatures)
- LCFF Calculation (**including all tabs except NSS**)

STATE REQUIRED FORMS (as applicable)

- Form CA** Original copy of Board Certification (with original signatures)
- Form 76A** Changes in Assets and Liabilities (Warrant/Pass-Through)
- Form 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
- Form L** Lottery Report
- Form PCRAF** Program Cost Report – Allocation Factors
- Form CAT** Schedule for Categorical Programs

PLEASE BE SURE TO COMPLETE AND SUBMIT THIS FORM AS THE COVER SHEET FOR YOUR UNAUDITED ACTUALS REPORT MATERIALS.

DISTRICT CONTACT: _____

PHONE: _____ **E-MAIL:** _____



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CLOSING CERTIFICATION

MUNIS - I certify that the Unaudited Actual financial data is correct, complete and closed. The District requests that District Business Services hard post our 2016-17 budget.

FISCAL YEAR: _____

NAME: _____

TITLE: _____

DISTRICT: _____

DATE: _____



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CONTRA COSTA COUNTY OFFICE OF EDUCATION

DISTRICT BUSINESS SERVICES

ACCOUNTS PAYABLE/ACCOUNTS RECEIVABLE CERTIFICATION

_____ District

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. ***Districts are verifying the accuracy of system-generated accruals for each fund.***

Fiscal Year _____

FUND _____

Accounts Receivable – Object Code 9201 – Total _____

Accounts Payable – Object Code 9500/9511 – Total _____

FUND _____

Accounts Receivable – Object Code 9201 – Total _____

Accounts Payable – Object Code 9500/9511 – Total _____

FUND _____

Accounts Receivable – Object Code 9201 – Total _____

Accounts Payable – Object Code 9500/9511 – Total _____

Signed: _____

Title: _____

Date: _____

Please submit the completed form with your Unaudited Actuals.

**K12 DISTRICT UNAUDITED ACTUALS REPORT – CHARTER SCHOOLS
CHECKLIST OF ITEMS TO BE SUBMITTED TO COE DBS DEPARTMENT**

CHARTER: _____

Copy of the Board Packet

Alternative Form on Official Export CD

STATE REQUIRED FORMS

Form CA Original copy of Board Certification (with original signatures)

Please include copies of the following reports:

Final ADA counts

Report by Object for all revenue and expense

Report for all transfer accounts

General Ledger or Trial Balance

Copy of Final Cash Reconciliation and a copy of the bank statement

LCFF Calculation (including all tabs except NSS)

**PLEASE BE SURE TO COMPLETE AND SUBMIT THIS FORM AS THE
COVER SHEET FOR YOUR UNAUDITED ACTUALS REPORT MATERIALS.**

CHARTER CONTACT: _____

PHONE: _____

E-MAIL: _____



Home / Finance & Grants / Software & Forms / Financial Reporting

**California Department of Education
Official Letter**

July 8, 2016

Sent by electronic mail

Dear County and District Chief Business Officials and Charter School Administrators:

2015–16 UNAUDITED ACTUAL FINANCIAL REPORTING SOFTWARE

The software for completing the 2016–17 budgets and interim reports and the 2015–16 unaudited actual financial reports, including both the Standardized Account Code Structure (SACS) financial reporting software and the Charter School Unaudited Actuals Financial Report—Alternative Form (Charter School Alternative Form), are now available on the California Department of Education's (CDE's) Financial Reporting Web page at <http://www.cde.ca.gov/fg/sf/fr/>.

SACS FINANCIAL REPORTING SOFTWARE—SACS2016ALL

This year our efforts were primarily focused on required changes and updating the criteria and standards forms and the special education maintenance of effort reports. Please see the "What's New" section of the software user guide for additional information on the changes made to the software.

Every Student Succeeds Act

During the transition of the federal Elementary and Secondary Education Act of 1965 (ESEA) as amended by the No Child Left Behind Act of 2001 (NCLB), to ESEA as amended by the Every Student Succeeds Act (ESSA), the SACS software will continue to reference NCLB for the associated programs. It is anticipated that any changes resulting from ESSA will be included in the SACS2017 Budget software release.

California School Accounting Manual

To assist you in using new SACS account codes added since the 2016 edition of the *California School Accounting Manual (CSAM)* was released, any new codes have been included in the software user guide "What's New" section, under "Revised Fund Forms."

The CSAM is available to be viewed, printed, or downloaded from the CDE's Accounting Definitions, Instructions, & Procedures Web page at <http://www.cde.ca.gov/fg/ac/sa/> for no charge. Descriptions and other relevant information on new resource codes can be obtained from our SACS Web page at <http://www.cde.ca.gov/fg/ac/ac/> under "Program Codes."

Preloaded Data

Prior year ending balances from 2014–15 unaudited actual data (including funds, assets, debt, and lottery), Gann Limit, No Child Left Behind Maintenance of Effort, and first and second prior year indirect cost rate information has been preloaded into the software.

In addition, to the extent possible, general ledger Fund 01, Fund 10, and Fund 17, and attendance data from 2013–14 and 2014–15 unaudited actuals, as well as the California Basic Educational Data Systems data, has been preloaded in the software for use in the Criteria and Standards Review form.

Charter School Beginning Balances

As in last year's software, the prior year ending fund balances from the Charter School Alternative Form have been crosswalked to the equivalent SACS fund and object codes and included with the prior year ending fund balances from the SACS submissions, to ensure consistency of the data by ascertaining that current year beginning balances match prior year ending balances. This only affects charter schools that reported 2014–15 unaudited actuals in the Charter School Alternative Form and that are preparing a 2016–17 budget or 2015–16 unaudited actuals report using the SACS software.

Extracting Budget Period Data for Interim Criteria and Standards Review

The interim period Criteria and Standards Review form will extract July 1 budget period data, if such data are available; otherwise, it will require manual input. To enable extraction of budget period data, the officially exported budget file from the SACS2016 software must be imported (official import is recommended) into the SACS2016ALL software. Be sure to save an electronic copy of your officially exported budget data file for import into the SACS2016ALL software (the software official export default directory is C:\SACS2016\Official). Once the budget data have been imported into the SACS2016ALL software, the SACS2016 software is no longer necessary and can be uninstalled.

Software User Guide and Reporting Calendars

Installing the software with the default settings will automatically copy the software user guide and financial reporting calendars to your C:\SACS2016ALL\Calendars and Manuals subdirectory. The user guide is accessible from the software Help menu and also by pressing F1 from within most of the forms and processes in the software.

Software Bugs and Fixes

As in the past, we will communicate any detected software bugs and their fixes or workarounds to the county office SACS software contacts via e-mail, and we will also post them to the CDE SACS2016ALL Software: Known Problems/Fixes Web page at <http://www.cde.ca.gov/fg/sf/fr/sacs2016allprobfix.asp>. We are very interested in hearing from all local educational agencies regarding the overall software, forms, and instructions. Comments from charter schools regarding using SACS and/or the Charter School Alternative Form would also be helpful. Send your comments and suggestions using the Change Order form (CHG) included in the SACS software or by e-mail to sacsinfo@cde.ca.gov. The completed CHG form may either be faxed to 916–324-7141 or mailed to us at the address shown at the top of the form.

Please be sure to let the appropriate people within your agency know where they can access the software on our Web page. For assistance with the SACS software, districts should contact their county office of education (COE), and charter schools should contact their authorizing agency. County offices may contact us by phone at 916-322-1770 or by e-mail at sacsinfo@cde.ca.gov.

CHARTER SCHOOL REPORTING

Pursuant to *Education Code* Section 42100, each charter school must prepare an annual statement of all receipts and expenditures for the preceding fiscal year. For those charter schools not using SACS, a Microsoft Excel file containing the 2015–16 Charter School Unaudited Actuals Financial Report—Alternative Form and the related *Charter School Alternative Form User Guide* are available on our Financial Reporting Web page at <http://www.cde.ca.gov/fg/sf/fr/>. For information about using the Charter School Alternative Form, please refer to the user guide.

Charter School Financial Reporting Status Form

Each COE should complete the "Charter School Financial Reporting Status" form and return the form to the CDE by September 15, 2016. This form (attached for COEs only) lists all of the authorized charter schools within each county. The form is used to identify whether the charter school 2015–16 unaudited actual financial information is being reported: (1) within the authorizing agency's unaudited actual SACS submission; (2) as a separate SACS submission; or (3) in the Charter School Alternative Form. Please be sure that the reporting status form addresses the status of each charter school's 2015–16 unaudited actual data, not 2015–16 budget data. COEs may fax these completed forms to us at 916–324–7141.

SUBMISSION OF FINANCIAL DATA TO THE CDE

Pursuant to *Education Code* sections 1628 and 42100, unaudited actual data for COEs, school districts, joint powers agencies (JPAs), and charter schools are due to the CDE by **October 17, 2016**. School district and JPA data must be submitted via the COE; charter school data must be submitted via the charter authorizing agency and the COE. The financial data is due to COEs and authorizing agencies (for charter schools) by **September 15, 2016**.

Electronic Transfer

COEs must electronically certify and transfer their county's unaudited actual SACS submissions and Charter School Alternative Forms to our office via the Internet using electronic transfer (eTransfer). COEs should complete the "Request for SACS2016 eTransfer Access" form and mail it to the School Fiscal Services Division (with original signatures) by September 15, 2016, at the address on the form. To comply with statute regarding certification of the data, original signatures are required on the form each year.

Official Unaudited Actual Data Submissions

Only "Official" unaudited actual SACS submissions are accepted by the CDE unless prior approval from our office is granted. If prior approval is granted, please send an e-mail explaining all fatal exceptions, the reason for not using the "Official" export, and the name of the CDE contact who granted the exception, to sacsetrn@cde.ca.gov immediately after the unaudited actual submission (created with the "Other" export option) is eTransferred to the CDE.

Please distribute this information to the appropriate staff within your agency. If you have questions, or if we can be of further assistance, please contact us by phone at 916–322–1770 or by e-mail at sacsinfo@cde.ca.gov.

Sincerely,

Christine Davis, Administrator
Office of Financial Accountability and Information Services

Last Reviewed: Friday, July 8, 2016
