



# Contra Costa County Office of Education

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Karen Sakata, Superintendent of Schools

## DISTRICT BUSINESS SERVICES

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

From: Christine Rea  
Manager, District Business Services

Date: December 21, 2016

Subject: **2016-17 Second Interim Report**

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The Second Interim Report is due to District Business Services on or before **March 15, 2017**. The closing date for the report is **Tuesday, January 31, 2017**. DBS will consider the data on that day to be the official operating budget and actuals to date data.

Districts should have completed a month end process for July 2016 through January 2017 to record all transactions for budget and actuals. Districts may complete the extraction process (IO, IA, IB) at any time from now through January 31, 2017. The projected column will include all budget transfers and amendments made in the month of February. Final extraction must be completed no later than February 28, 2017 for your Projected column (IP).

**Note:** The Board Operating budget should be extracted no later than at the end of the business day on January 31<sup>st</sup>. This will ensure a clear distinction between your Board Operating Budget (IB) and your Projected column (IP).

**Reminder...** It is the expectation of CDE that no later than the 2016-17 2<sup>nd</sup> Interim Report, districts and county office of educations have created their GASB 68 budget entries. To assist with account code building, if you run through the GASB 68 template, that was provided earlier, the last tab will show all account codes that will need to be built, in your financial system, to create the budget entries. If you need the template again please let me know.

**MUNIS Districts must submit the following in their Second Interim packet:**

- Completed copy of the attached Interim Report Checklist
- One exported disk of the Interim Report
- A narrative that details any changes to the original adopted budget including, but not limited to, ADA projections, revenues, expenditures, negotiations, etc.
- A completed copy of the attached salary, benefits and FTE form
- LCFF Calculation-all tabs
- SACS software Form CI (Certification with original signatures)
- SACS software Form 011
- SACS software Form AI

- SACS software Form Cash
- SACS software Form MYP (Include Assumptions)
- SACS software Form 01 CSI
- Technical Review Checklist

**Financial statement for any fund projecting a negative fund balance**

**Non-MUNIS System Districts:**

In addition to the above, Non-Munis districts must submit the following:

- General Ledger
- **Cash Reconciliations**
- Reports by object for all funds (these reports must include original budget, operating budget, actuals to date, encumbrances to date and balance)
- Reports by fund, resource and object that include both revenue and expenditures by resource
- Report of all transfer accounts by object (5700's, 7300's, 7610 to 7619, 8910 to 8919, 8980, and 8990)

**NOTE:**

CLEARING ACCOUNTS: In order to have an accurate Second Interim Report, districts should be sure that clearing accounts have zero balances, prepaid expenses are correctly charged and have a zero balance, deferred revenues are reversed and Due To and Due From accounts have zero balances.

BEGINNING BALANCES: The budget must be adjusted to reflect actual beginning balances. This is reflected in the 8001 object codes, and must agree by fund and resource.

AUDIT ADJUSTMENTS: Audit adjustments must be posted by January 31, 2017 and adjustments to the working budget should be posted using object 8003, and restatements of beginning balance adjustments using object 8005.

LCFF Calculation: Please submit your most recent LCFF Calculation; include a copy of all tabs not just the MYP.

SALARY SETTLEMENTS: The total cost of completed negotiated settlements must be included in salaries and benefits in the current Board Approved Operating Budget.

Questions regarding the Second Interim report should be directed to your District Advisor. Your submission packet will not be considered complete if any of the items on the checklist are missing.

Attachment

DBS General Bulletin 015 16-17  
CR

**SALARY, BENEFITS AND FTE COUNTS**  
(TO BE INCLUDED WITH INTERIM REPORTS)

Please provide District Business Services with the following information:

Are salary increases included in the current reporting periods operating budget?

Yes \_\_\_\_\_ @ \_\_\_\_\_ %

No \_\_\_\_\_ What is the anticipated cost? \_\_\_\_\_

Comments:

Are benefits cost increases included in the current reporting periods operating budget?

Yes \_\_\_\_\_

No \_\_\_\_\_ What is the anticipated cost? \_\_\_\_\_

Comments:

Please provide the current reporting periods General Fund FTE.

	Non- Management	Management & Confidential
Certificated	_____	_____
Classified	_____	_____

Comments:

**K12 DISTRICT INTERIM REPORT – MUNIS DISTRICT**

**CHECKLIST OF ITEMS TO BE SUBMITTED TO COE DBS DEPARTMENT**

**DISTRICT:** \_\_\_\_\_

- |   |                          |
|---|--------------------------|
| <b>Form CI</b> Original copy of Board Certification                           | <input type="checkbox"/> |
| Copy of Board Packet  | <input type="checkbox"/> |
| Export CD   | <input type="checkbox"/> |
| Narrative of Changes to the Original Budget                                   | <input type="checkbox"/> |
| Completed copy of the attached salary, benefits, and FTE form                 | <input type="checkbox"/> |
| <b>LCFF calculation including all tabs (Except NSS &amp; Graphs)</b>          | <input type="checkbox"/> |
| SACS Software <b>Form A1</b> Average Daily Attendance                         | <input type="checkbox"/> |
| SACS Software <b>Form 01I</b> General Fund including assumptions              | <input type="checkbox"/> |
| SACS Software <b>Form CASH</b>  | <input type="checkbox"/> |
| SACS Software <b>Form MYPI</b> including assumptions                          | <input type="checkbox"/> |
| SACS Software <b>Form 01CSI</b> must be completed                             | <input type="checkbox"/> |
| SACS Software <b>Form TRC</b> Technical review Checklist with no fatal errors | <input type="checkbox"/> |
|   | <input type="checkbox"/> |

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

**DISTRICT CONTACT:** \_\_\_\_\_

**PHONE:** \_\_\_\_\_

**E-MAIL:** \_\_\_\_\_

**K12 DISTRICT INTERIM REPORT – NON-MUNIS DISTRICT**

**CHECKLIST OF ITEMS TO BE SUBMITTED TO COE DBS DEPARTMENT**

**DISTRICT:** \_\_\_\_\_

**Form CI** Original copy of Board Certification

Copy of Board Packet

Export CD

Narrative of Changes to the Original Budget

Completed copy of the attached salary, benefits, and FTE form

**LCFF calculation including all tabs (Except NSS & Graphs)**

SACS Software **Form A1** Average Daily Attendance

SACS Software **Form 01I** General Fund including assumptions

SACS Software **Form CASH**

SACS Software **Form MYPI** including assumptions

SACS Software **Form 01CSI** must be completed

SACS Software **Form TRC** Technical review Checklist with no fatal errors

**Please include copies of the following reports:**

General Ledger

Report by Fund and Object for all funds (revenue and expense)

Report by Fund, Resource and Object (revenue and expense)

Report for all transfer accounts

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

**DISTRICT CONTACT:** \_\_\_\_\_

**PHONE:** \_\_\_\_\_

**E-MAIL:** \_\_\_\_\_

**K12 DISTRICT INTERIM REPORT – CHARTER SCHOOLS**

**CHECKLIST OF ITEMS TO BE SUBMITTED TO COE DBS DEPARTMENT**

**CHARTER:** \_\_\_\_\_

**Form CI** Original copy of Board Certification

Copy of Board Packet

Export CD

Narrative of Changes to the Original Budget

Completed copy of the attached salary, benefits, and FTE form

**LCFF calculation including all tabs (Except NSS & Graphs)**

**Please include copies of the following reports:**

General Ledger

Report by Fund, Resource and Object (revenue and expense)  
*(These reports must include original budget, operating budget, actuals to date, encumbrances to date and balance.)*

Report for all transfer accounts

Copy of Cash Reconciliation and a copy of the bank statement

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

**CHARTER CONTACT:** \_\_\_\_\_

**PHONE:** \_\_\_\_\_

**E-MAIL:** \_\_\_\_\_