



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: Chief Business Officials
Contra Costa County School Districts
Charter Schools

From: Christine Rea
Sr. Manager, District Business Services

Date: October 10, 2017

Subject: **2017-18 First Interim Report**

The First Interim Report is due to District Business Services on or before **December 15, 2017**. The closing date for the report is **October 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, August, September, and October to record all transactions for budget and actuals. Districts may complete the extraction process (IA, IB) anytime from now through November 30, 2017. The Original Budget (IO) column should be populated with the dat file that was saved once the Budget process was completed and taken to your board for approval. The projected column (IP) will include all budget transfers and amendments made in the month of November.

Note: The Board Operating budget should be extracted at the end of your business day on October 31st, this will ensure a clear distinction between your Board Operating Budget (IB) and your Projected column (IP).

Final extraction must be requested no later than November 30, 2017 for your Projected column (IP).

MUNIS Districts must submit the following in their First Interim packet:

- Completed copy of the attached Interim Report Checklist
- One exported CD 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. This information can be addressed in the C&S.
- A completed copy of the attached Salary, Benefits and FTE Form



Contra Costa County Office of Education

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

- **Provide your LCFF calculation (all tabs except NSS).**
- SACS software Form CI (**Certification with original signatures**)
- SACS software Form AI
- SACS software Form 01I
- SACS software Form CASH
- SACS software Form MYPI (Include assumptions. Please use the most recent SSC Dartboard)
- SACS software Form 01 CSI
- Technical Review Checklist (Valid exception warnings explained)
- **Financial statement for any fund projecting a negative fund balance**
- Any other applicable forms, as listed in attachment A of the SACS software manual

Non-Munis System Districts:

In addition to the above, non-FACS districts must submit the following:

- General Ledger – report by fund and resource including total pages for restricted and unrestricted and total by fund
- **Cash Reconciliations**
- Reports for all funds total by Fund and object (these reports must include original budget, operating budget, actuals to date, encumbrances to date and balance)
- Reports by resource total by fund, resource and object must include both revenue and expenditures by resource
- Report of all transfer accounts by object (5700's, 7300's, 7610 to 7619, 8910 to 8919, 3800's, 8092, 8980, 8995, 8997, 8998 and 8990)

NOTE:

CLEARING ACCOUNTS: In order to have an accurate First 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.**



Contra Costa County Office of Education

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

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.

Provide your LCFF calculation (all tabs except NSS).

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 First Interim report should be directed to your District Advisor.

Attachment

DBS General Bulletin 005 17-18
CR

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

Please provide District Business Services with the following information:

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

Yes _____ @ _____ %

No _____ What is the anticipated cost? _____

Comments:

Are benefit 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: _____

- | | |
|---|--------------------------|
| Form CI Original copy of Board Certification | <input type="checkbox"/> |
| Copy of Board Packet (Including Agenda and Presentations) | <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"/> |
| LCFF calculation including all tabs (Except NSS) | <input type="checkbox"/> |
| SACS Software Form A1 Average Daily Attendance | <input type="checkbox"/> |
| SACS Software Form 01I General Fund including assumptions | <input type="checkbox"/> |
| SACS Software Form CASH | <input type="checkbox"/> |
| SACS Software Form MYPI including assumptions | <input type="checkbox"/> |
| SACS Software Form 01CSI must be completed | <input type="checkbox"/> |
| SACS Software Form TRC Technical review Checklist with no fatal errors | <input type="checkbox"/> |
| SACS Software – All other Funds and Supplemental Forms | <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 | <input type="checkbox"/> |
| Copy of Board Packet (Including Agenda and Presentations) | <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"/> |
| LCFF calculation including all tabs (Except NSS) | <input type="checkbox"/> |
| SACS Software Form A1 <u>Average Daily Attendance</u> | <input type="checkbox"/> |
| SACS Software Form 01I General Fund including assumptions | <input type="checkbox"/> |
| SACS Software Form CASH | <input type="checkbox"/> |
| SACS Software Form MYPI including assumptions | <input type="checkbox"/> |
| SACS Software Form 01CSI must be completed | <input type="checkbox"/> |
| SACS Software Form TRC Technical review Checklist with no fatal errors | <input type="checkbox"/> |
| SACS Software – All other Funds and Supplemental Forms | <input type="checkbox"/> |

Please include copies of the following reports:

- | | |
|---|--------------------------|
| General Ledger | <input type="checkbox"/> |
| Report by Fund and Object for all funds (revenue and expense) | <input type="checkbox"/> |
| Report by Fund, Resource and Object (revenue and expense) | <input type="checkbox"/> |
| Report for all transfer accounts | <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 – CHARTER SCHOOLS

CHECKLIST OF ITEMS TO BE SUBMITTED TO COE DBS DEPARTMENT

CHARTER: _____

Form CI Original copy of Board Certification

Copy of Board Packet (Including Agenda and Presentations)

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)

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: _____