



District Business & Advisory Services
Kolvira Chheng: Director- DBAS: 408-453-6510

Bulletin: 16-002

Date: July 1, 2015

To: District Chief Business Officers
District Fiscal Directors

From: Jenina Salcedo, Senior District Business Advisor

Re: 2014-15 Year-End Transactions

The purpose of this bulletin is to notify districts of the transactions District Business & Advisory Services (DBAS) will be posting to the school districts' general ledgers:

- **Second (P2) Principal Apportionment**

The California Department of Education letters, exhibits, and excel files can be found here: <http://www.cde.ca.gov/fg/aa/pa/pa1415.asp>. The payment schedule "[Payschedlea14p2](#)" includes the P2 balance which was paid and posted June 30, 2015.

- **Third quarter Lottery**

DBAS will accrue Q3 and districts will be responsible for booking Q4 Lottery AR.

- **Fourth quarter Interest**

AR or AP will be booked in 2014-15 for dependent districts only.

- **Special Education final apportionments, adjustments and accruals**

Though DBAS posts these entries, SELPA Administrative Units prepare the final entries for Special Education State Aid and SCCOE "Excess" Property Tax transfers (object 8097).

Transactions that were previously done on behalf of districts that will no longer be posted include:

- Final accrual (Revenue Limit calculations that included P2 corrections and other updated info)
- Special Day Class (SDC) transfer

Please contact your District Business Advisor with any questions.