



District Business & Advisory Services  
Judy Lee Kershaw: Director- DBAS: 408-453-6510

Bulletin: 17-002

Date: July 1, 2016

To: District Chief Business Officers  
District Fiscal Directors

From: Ann Redd-Oyedele, Senior District Business Advisor

Re: 2015-16 Year-End Transactions

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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. DBAS will post the following 2015-16 year end transaction items:

- **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/pa1516.asp>. The payment schedule "[Payschedlea15p2](#)" includes the P2 balance which was paid and posted June 30, 2016

- **Third quarter Lottery**

DBAS will accrue Third Quarter (Q3) Lottery Accounts Receivable and districts will be responsible for accruing Fourth Quarter (Q4) Lottery Accounts Receivable

- **Fourth quarter Interest**

DBAS will post Interest Accounts Receivable or Accounts Payable in 2015-16 for dependent districts only

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

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

Please contact your District Business Advisor with any questions.