



For Santa Clara County Districts
District Business & Advisory Services
Judy Lee Kershaw: Director- DBAS: 408-453-6510

Bulletin: 19-001

Date: July 12, 2018
To: District Chief Business Officers
District Fiscal Directors
From: Ann Redd-Oyedele, Senior District Business Advisor
Re: 2017-18 Year-End Transactions

The purpose of this bulletin is to summarize the transactions that District Business & Advisory Services (DBAS) will centrally post in each dependent school districts' general ledgers. In support of the year end close process, these fiscal year 2017-18 year end transactions will be made by DBAS:

- **Second (P2) Principal Apportionment**

The California Department of Education apportionment letters, exhibits, and excel files are provided at:
<http://www.cde.ca.gov/fg/aa/pa/pa1718.asp>

The related payment schedule which includes the P2 balance was paid and posted June 30, 2018:
<https://www.cde.ca.gov/fg/aa/pa/iassf17p2.asp>

- **Third quarter Lottery**

DBAS will accrue the Third Quarter (Q3) Lottery Accounts Receivable as the information becomes available, while districts are responsible for accruing Fourth Quarter (Q4) Lottery Accounts Receivable.

- **Fourth quarter Interest**

DBAS will post Interest Accounts Receivable or Accounts Payable as the information becomes available.

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

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

Please contact me at (408) 453-6593 or your District Business Advisor with any questions.

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