



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

Bulletin: 20-008

Date: August 2, 2019

To: District Chief Business Officers  
District Fiscal Directors

From: Ann Redd-Oyedele, Senior District Business Advisor

Re: Fiscal Year 2018-19 Year-End Closing Transactions

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The purpose of this bulletin is to summarize the transactions that District Business & Advisory Services (DBAS) will centrally post in each fiscally dependent school district's general ledger. In support of the year-end closing process, DBAS will post the following transactions for fiscal year 2018-19.

- **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/pa1819.asp>

The related payment schedule which includes the P2 balance was paid and posted June 28, 2019: <https://www.cde.ca.gov/fg/aa/pa/iassf18p2.asp>

- **Third Quarter Lottery**

DBAS posted Third Quarter (Q3) Lottery apportionments on June 26, 2019.

- **Fourth Quarter Lottery**

Districts are responsible for accruing Fourth Quarter (Q4) Lottery Accounts Receivable. Lottery funding is based on the Annual ADA for the current year. However, since Annual ADA is not available until after the fiscal year ends, lottery funding is initially allocated using the prior year's Annual ADA and adjusted in the subsequent fiscal year. The California Department of Education recommends accruals for the fourth quarter to be \$24.35 per ADA for the unrestricted lottery apportionment and \$23.73 per ADA for the Proposition 20 apportionment. <https://www.cde.ca.gov/fg/aa/lo/lottrevpro1920ltr1.asp>

- **Fourth Quarter Interest**

DBAS completed posting fourth quarter Interest Accounts Receivable/Payable on July 31, 2019.

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

DBAS will post these transactions. During August, the SELPA Administrative Units will prepare the fiscal year's final adjustment entries for Special Education State Aid and SCCOE "Excess" Property Tax transfers (object 8097). At that time, the SELPA Administrators also will instruct districts on the preparation of fiscal year 2018-19 accruals related to Federal Funds.

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

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