



District Business & Advisory Services

Bulletin: 23-020

Date: February 6, 2023

To: District Chief Business Officers
District Fiscal Directors
Charter School Administrators

From: Ann Redd-Oyedele, Senior District Business Advisor

Re: 2022-23 Second Interim Review Checklist

The purpose of this bulletin is to provide districts with a listing of items required to be submitted to the Santa Clara County Office of Education – District Business and Advisory Services (DBAS) department for fiscal year 2022-23 Second Interim Reporting in accordance with Education Code (EC) 42131. **The Second Interim Reporting period covers all financial transactions between July 1 and January 31.**

For K-12 Districts – The Second Interim Reports are due to DBAS by **March 17, 2023**. Please remember to promote your dataset (within the SACS Web-based software) to COE Oversight. Please ensure that your submission is complete and includes the following items:

SACS Forms	Supporting Documents	Others, When Applicable
<ul style="list-style-type: none"> ✓ Table of Contents ✓ All Fund Forms ✓ Form AI – Average Daily Attendance ✓ Form CASH - Cashflow Worksheet ✓ Form MYPI for General Fund: <ul style="list-style-type: none"> ✓ Unrestricted ✓ Restricted ✓ Combined Unrestricted and Restricted ✓ Form SIAI – Summary of Interfund Activities for All Funds ✓ Form 01CSI – Criteria & Standards Review ✓ TRC for: <ul style="list-style-type: none"> ✓ Original Budget ✓ Projected Totals ✓ Board Approved Operating Budget ✓ Actual to Date (with all fatal exceptions cleared and valid warning exceptions explained) ✓ Signed Form CI - Certification 	<ul style="list-style-type: none"> ✓ Assumptions used for multiyear projections ✓ Board presentations/budget narratives ✓ Local Control Funding Formula calculation in original format ✓ FTE support (we are checking if FTE ties to Criterion and Standards for Certificated and Classified) 	<ul style="list-style-type: none"> ✓ Change in Board President ✓ Board resolution for any inter-fund borrowing ✓ Audit report or any other reports regarding the financial condition of the district ✓ Any relevant district information including Collective Bargaining Agreement Disclosures, new actuarial valuation reports, new debt instruments, upcoming parcel taxes, retro pay, etc. ✓ Notification of changes in Administrators, Superintendents, Chief Business Officers, and Fiscal Directors ✓ Board actions subsequent to the First Interim submission that could materially change the First Interim certification status

The 2022-23 SACS Web System User Guide link can be accessed here: [SACS System User Manual \(sacs-cde.org\)](https://sacs-cde.org).

If not using QSS, please provide these additional items:

- ✓ General ledger print-out of all funds listed on the state forms, indicating restricted and unrestricted
- ✓ Narratives for any funds projected to be negative for the current year

For Charter Schools – The Second Interim Report is due to the chartering authority and DBAS by **March 15, 2023**, per Education Code Sections 47604.33(a)(4) and 43509. Please ensure the following items are contained in your Interim Report (Alternative Form) submissions:

- ✓ Charter School Official Signature
- ✓ Authorized Representative of Charter Approving Entity signature
- ✓ Additional information section – include contact information, Name, Title, Phone, and e-mail address for Approving Entity and for Charter School
- ✓ Subsequent to chartering authority review, the district notifies DBAS if concerns or changes in the charter’s operation might have a material impact on the district’s financial reports

Please feel free to call me at (408) 453-6593 or your Advisor:

Jemil Dimaya (408) 453-6590
Rema Kumar (408) 453-4277
Yen Lam (408) 453-6510
Susan Ady (408) 453-6883