



District Business & Advisory Services

Bulletin: 24-011

Date: November 17, 2023

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

From: Ann Redd-Oyedele, Senior District Business Advisor

Re: 2023-24 First 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 2023-24 First Interim Reporting in accordance with Education Code (EC) 42131.

For K-12 Districts – The First Interim Reports are due to DBAS by **December 15, 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 2023-24 SACS Web System User Guide link can be accessed here: <https://docs.sacs-cde.org/2023-24/>

For Charter Schools – If you are using the SACS Software, please remember to promote your dataset (within the SACS Web-based software) to the authorized district; the authorized district will promote the dataset to 1st level LEA review. Please remember there is no Alternative Form for the First Interim in SACS. If you are using an Alternative Form, please submit the form to your authorizer. Once the authorizer has reviewed your submission and signed, they will submit it to the COE.

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 First Interim Reports are due to the chartering authority and DBAS by **December 15, 2023**, per Education Code Sections 47604.33(a)(3) 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

For K-12 Districts – The prior year annual audit reports are also due to DBAS on December 15, 2023.

Not later than December 15, the CPA firm that performed the audit shall file an electronic report of each LEA's audit for the preceding fiscal year with the county superintendent of schools in which the LEA is located, the California Department of Education (CDE) and the State Controller's Office (SCO) based on Education Code 41020.

Charter Schools – The prior year annual audit reports are due to the charter authorizing entity, the SCO, the county superintendent of schools of the county in which the charter school is located, and the CDE by **December 15** of each year.

Please submit the 2022-23 prior year audit reports in PDF format to DBAS (aromero@sccoe.org).

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