



District Business & Advisory Services

Bulletin: 25-019

Date: February 25, 2025

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

From: Ann Redd-Oyedele, Senior District Business Advisor

Re: 2024-25 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 (SCCOE) – District Business and Advisory Services (DBAS) department for fiscal year 2024-25 Second Interim Reporting in accordance with Education Code (EC) 42131.

For K-12 Districts – The Second Interim Reports are due to DBAS by **March 17, 2025**. Please remember to promote your dataset (within the Standardized Account Code Structure (SACS) Web-based software) to SCCOE oversight. Please ensure that your submission is complete and includes the following SACS forms, supporting documents, and other documentation as applicable:

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 Inter-fund Activities for All Funds ✓ Form 01CSI – Criteria & Standards Review ✓ TRC (all fatal exceptions cleared and valid warning exceptions explained) for: <ul style="list-style-type: none"> ✓ Original Budget ✓ Projected Totals ✓ Board Approved Operating Budget ✓ Actual to Date ✓ 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 ✓ Full-Time equivalent (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 Second Interim submission that could materially change the Second Interim certification status

The 2024-25 SACS Web System User Guide link can be accessed here: <https://docs.sacs-cde.org/2024-25/>

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 – 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.

For Charter Schools – The Second Interim Reports are due to the chartering authority and DBAS by **March 15, 2025**, per Education Code Sections 47604.33(a)(3) and 43509. Please ensure the following items are included on 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 reach out to your advisor with any questions:

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