Santa Clara County Office of Education
Dr. David M. Toston, Sr.
County Superintendent of Schools

Informational

District Business and Advisory Services

Bulletin: 27007

Date: November 4, 2026

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

From: Reema Popli, Director, District Business & Advisory Services

Re: 2026-27 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 (SCCOE) & District Business and Advisory Services (DBAS) department for fiscal year 2026-27 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, 2026**. Please remember to promote your data set within the Standardized Account Code Structure System (SACS) web-based software for first-level Local Educational Agency (LEA) review. Please ensure that your submission is complete and includes the following items:

SACS Forms	Supporting Documents	Others, When Applicable

✓ Official Submission
✓ Table of Contents
✓ All Fund Forms
✓ Form AI
✓ Form CASH
✓ Signed Form CI
✓ Form MYPI for General Fund:
  ✓ Unrestricted
  ✓ Restricted
  ✓ Combined Unrestricted and Restricted
✓ Form SIAI
✓ Form 01CSI
✓ TRC's – Technical Review Checklists for interims and budget data types with all fatal exceptions explained, cleared, and valid warning exceptions explained
  ✓ Original Budget
  ✓ Projected Totals
  ✓ Board Approved Operating Budget
  ✓ Actuals to Date
	✓ Board presentations/narratives
	✓ Assumptions used for multi-year projections
	✓ Local Control Funding Formula calculation in original format
	✓ FTE support (we are checking if FTE ties to Criterion and Standards for Certificated and Classified)
		✓ Change in Board President
		✓ Board resolution for any inter-fund borrowing
		✓ Board resolution for Committed funds
		✓ 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

County Board of Education: Maimona Afzal Berta, Victoria Chon, Raeena Lari, Jorge Pacheco Jr, Don Rocha, Jessica Speiser, Tara Sreekrishnan

The 2026-27 SACS Web System User Guide link can be accessed here: https://www.cde.ca.gov/fg/sf/fr/

If not using Quintessential School System (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 authorizing district; the authorizing 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 SCCOE.

For Charter Schools – The First Interim Reports are due to the chartering authority and DBAS by **December 15, 2026,** 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 January 31, 2027.

Not later than January 31, 2027, 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 **January 31, 2027.** Please submit the 2025-26 prior year audit reports in PDF format to your DBAS Advisor.

In case of any questions, please get in touch with your District Business Advisor or DBAS Director.

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