



# Contra Costa County Office of Education

77 Santa Barbara Road, Pleasant Hill, CA 94523 • (925) 942-3388  
Lynn Mackey, Superintendent of Schools

## DISTRICT BUSINESS SERVICES

To: Chief Business Officials  
Contra Costa County School Districts  
Charter Schools

From: Glenn Pena  
Director, External Business Services

Date: October 19, 2023

Subject: **2023-24 First Interim Report**

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The First Interim Report is due to District Business Services on or before **December 15, 2023**. The closing date for the report is **October 31, 2023**. DBS will consider the data on that day to be the official Board Approved Operating Budget (IB) and Actuals to Date (IA).

Local education agencies (LEAs) should have completed a month-end process for July, August, September, and October to record all transactions for budget and actuals. The Original Budget (IO) data must be populated with the 2023-24 budget dataset submitted in the SACS Web system and was approved by your board in June 2023. The Projected Year data (IP) will include all budget transfers and amendments completed by **November 30, 2023**.

***Tips/Reminders:** The Board Approved Operating Budget should be extracted at the end of your business day on October 31<sup>st</sup>. This will ensure a clear distinction between your Board Approved Operating Budget (IB) and your Projected Year (IP). Final extraction must be made no later than November 30<sup>th</sup> for your Projected column (IP).*

**With the passage of AB 2449 effective January 1, 2019, all newly elected school board members assume office on the 2<sup>nd</sup> Friday in December after their election. This may cause an issue with the timing of the approval of the First Interim Report. If your District has new school board members taking office on the 2<sup>nd</sup> Friday in December, please review the board meeting date for the approval of the First Interim Report. It may be necessary to hold the board meeting earlier in December, so the current board approves the First Interim Report before the new board members take office.**



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## **MUNIS Districts must submit the following in their First Interim packet:**

- Completed copy of the attached Interim Report Checklist
- **Official financial data (*districts to complete in SACS Web*)**
- A narrative that details any changes to the original adopted budget including, but not limited to, ADA projections, revenues, expenditures, negotiations, etc. This information can be addressed in the C&S.
- A completed copy of the attached Salary, Benefits and FTE Form
- **Provide your LCFF calculation (all tabs except NSS & Graphs).**
- SACS Web Form CI (**Certification with original signatures**)
- SACS Web Form AI
- SACS Web Form 01I
- SACS Web Form CASH
- SACS Web Form MYPI (Must include assumptions; Please use the most recent SSC Dartboard)
- SACS Web Form 01CSI
- Technical Review Checklist (Valid exception warnings explained)
- **Financial statement for any fund projecting a negative fund balance**
- Any other applicable forms, as listed in the Attachment A in SACS Web System User Guide

## **Non-MUNIS Districts:**

In addition to the above, non-MUNIS districts must submit the following:

- General Ledger – report by fund and resource including total pages for restricted and unrestricted and total by fund
- Cash Reconciliations
- Reports for all funds total by Fund and object (these reports must include original budget, operating budget, actuals to date, encumbrances to date and balance)
- Reports by resource total by fund, resource and object must include both revenue and expenditures by resource
- Report of all transfer accounts by object (5700's, 7300's, 7610 to 7619, 8910 to 8919, 3800's, 8092, 8980, 8995, 8997, 8998 and 8990)



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**CLEARING ACCOUNTS:** In order to have an accurate First Interim Report, districts should make sure that clearing accounts have zero balances, prepaid expenses are correctly charged and have a zero balance, deferred revenues are reversed and **Due To and Due From accounts have zero balances.**

**BEGINNING BALANCES:** The budget must be adjusted to reflect actual beginning balances. This is reflected in the 8001 object codes and must agree by fund and resource.

**Provide your LCFF calculation (all tabs except NSS & Graphs).**

**SALARY SETTLEMENTS:** The total cost of completed negotiated settlements must be included in salaries and benefits in the current Board Approved Operating Budget.

Questions regarding the First Interim Report should be directed to your District Fiscal Advisor.

Attachment

DBS General Bulletin 005 23-24

GP

**SALARY, BENEFITS AND FTE COUNTS**  
(TO BE INCLUDED WITH INTERIM REPORTS)

**LEA:** \_\_\_\_\_

Please provide District Business Services with the following information:

Are salary increases included in the current reporting periods operating budget?

Yes \_\_\_\_\_ @ \_\_\_\_\_ %

No \_\_\_\_\_ What is the anticipated cost? \_\_\_\_\_

Comments:

Are benefit cost increases included in the current reporting periods operating budget?

Yes \_\_\_\_\_

No \_\_\_\_\_ What is the anticipated cost? \_\_\_\_\_

Comments:

Please provide the current reporting periods General Fund FTE.

	Non- Management	Management & Confidential
Certificated	_____	_____
Classified	_____	_____

Comments:

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**K12 DISTRICT INTERIM REPORT – MUNIS DISTRICT**  
**CHECKLIST OF ITEMS TO BE SUBMITTED TO COE DBS DEPARTMENT**

**DISTRICT:** \_\_\_\_\_

**Form CI** Original copy of Board Certification

Copy of Board Packet (Including Agenda/Narrative & Board Presentations)

**Official financial data** (*district to complete in SACS Web*)

Narrative of Changes to the Original Budget

Completed copy of the attached Salary, Benefits, and FTE Form

**LCFF calculation including all tabs** ([Except NSS & Graphs](#)) – *submit hard copies and email spreadsheet to [dbs-ft@cccocoe.k12.ca.us](mailto:dbs-ft@cccocoe.k12.ca.us)*

SACS Web **Form AI** (Average Daily Attendance)

SACS Web **Form 01** General Fund including assumptions

SACS Web **Form CASH**

SACS Web **Form MYPI** including assumptions

SACS Web **Form 01CS** must be completed

SACS Web **Form TRC** Technical review Checklist with no fatal errors

SACS Web – All Funds and Supplemental Forms (**Including form ICR**)

**PLEASE BE SURE TO COMPLETE AND SUBMIT THIS FORM AS THE COVER SHEET FOR YOUR INTERIM REPORT MATERIALS.**

[LEAs must submit printed hard copies by U.S. Postal Service or private carrier by the due date to DBS-Attn: Gina Schenk.](#)

**DISTRICT CONTACT:** \_\_\_\_\_

**PHONE:** \_\_\_\_\_

**E-MAIL:** \_\_\_\_\_

**K12 DISTRICT INTERIM REPORT – NON-MUNIS DISTRICT**  
**CHECKLIST OF ITEMS TO BE SUBMITTED TO COE DBS DEPARTMENT**

**DISTRICT:** \_\_\_\_\_

**Form CI** Original copy of Board Certification

Copy of Board Packet (Including Agenda/Narrative and Board Presentations)

**Official financial data (district to complete in SACS Web)**

Narrative of Changes to the Original Budget

Completed copy of the attached Salary, Benefits, and FTE Form

**LCFF calculation including all tabs (Except NSS & Graphs) - submit hard copies and email spreadsheet to [dbs-ft@cccocoe.k12.ca.us](mailto:dbs-ft@cccocoe.k12.ca.us)**

SACS Web **Form AI** (Average Daily Attendance)

SACS Web **Form 01I** General Fund including assumptions

SACS Web **Form CASH**

SACS Web **Form MYPI** including assumptions

SACS Web **Form 01CSI** must be completed

SACS Web **Form TRC** Technical review Checklist with no fatal errors

SACS Web – All Funds and Supplemental Forms (**Including Form ICR**)

**Please include copies of the following reports:**

General Ledger

Report by Fund and Object for all funds (revenue and expense)

Report by Fund, Resource and Object (revenue and expense)

Report for all transfer accounts

Cash Reconciliations

**[PLEASE BE SURE TO COMPLETE AND SUBMIT THIS FORM AS THE COVER SHEET FOR YOUR INTERIM REPORT MATERIALS.](#)**

**[LEAs must submit printed hard copies by U.S. Postal Service or private carrier by the due date to DBS-Attn: Gina Schenk.](#)**

**DISTRICT CONTACT:** \_\_\_\_\_

**PHONE:** \_\_\_\_\_

**E-MAIL:** \_\_\_\_\_

**K12 DISTRICT INTERIM REPORT – CHARTER SCHOOLS**

**CHECKLIST OF ITEMS TO BE SUBMITTED TO COE DBS DEPARTMENT**

**CHARTER:** \_\_\_\_\_

Form CI Original copy of Board Certification

Copy of Board Packet (Including Agenda/Narrative/Board Presentations)

**Alternative form, Official DAT export file (email to [dbs-ft@cccocoe.k12.ca.us](mailto:dbs-ft@cccocoe.k12.ca.us) or if applicable, SACS official financial data (*charter to complete in SACS Web*))**

Narrative of Changes to the Original Budget

Completed copy of the attached Salary, Benefits, and FTE Form

**LCFF calculation including all tabs ([Except NSS & Graphs](#))**

**Please include copies of the following reports:**

General Ledger

Report by Fund, Resource and Object (revenue and expense)  
*(These reports must include original budget, operating budget, actuals to date, encumbrances to date and balance.)*

Report for all transfer accounts

Copy of Cash Reconciliation and a copy of the bank statement

Cash Flow Report (minimum of 12 months)

**PLEASE BE SURE TO COMPLETE AND SUBMIT THIS FORM AS THE COVER SHEET FOR YOUR INTERIM REPORT MATERIALS.**

**LEAs must submit printed hard copies by U.S. Postal Service or private carrier by the due date to DBS-Attn: Gina Schenk.**

**CHARTER CONTACT:** \_\_\_\_\_

**PHONE:** \_\_\_\_\_

**E-MAIL:** \_\_\_\_\_