

July 30, 2008

TO: School District Administrators  
FROM: Division of Administration and Finance  
SUBJECT: Unaudited Actuals Financial Reporting (**All Districts**)

The following items are to be included as part of the Unaudited Actuals financial reporting requirements:

**Submit all items applicable to your district:**

- ✓ All Fund Forms
- ✓ Form CA – District Certification with original signature
- ✓ Form A – Average Daily Attendance
- ✓ Form ASSET – Schedule of Capital Assets
- ✓ Form CAT – Categorical Programs Revenues and Expenditures
- ✓ Form CEA – Current Expense Formula-Actuals
- ✓ Form DAY – Community Day Schools
- ✓ Form DEBT – Schedule of Long-Term Liabilities
- ✓ Form GANN – Appropriations Limit Calculations
- ✓ Form ICR – Indirect Cost Rate Worksheet
- ✓ Form L – Lottery Report
- ✓ Form NCMOE – No Child Left Behind Maintenance of Effort
- ✓ Form PCR – Program Cost Report
- ✓ Form PCRAF – PCR Schedule of Allocation Factors
- ✓ Form RL – Revenue Limit Summary
- ✓ Form ROP – Regional Occupational Center/Program
- ✓ Form SEMA – Special Education MOE, Actual vs. Actual
- ✓ Form SEMB – Special Education MOE, Actual vs. Budget
- ✓ Form SIAA – Summary of Interfund Activities-Actuals
- ✓ Form TC – Table of Contents
- ✓ Form TRAN – Annual Report of Pupil Transportation
- ✓ Form 51A – Analysis of Bonded Indebtedness
- ✓ One printed copy of the Technical Review Checklist (TRC) with all exceptions cleared or explained.
- ✓ One “Export Official” SACS Unaudited Actuals data file disk (3.5” floppy disk only, no CD’s), which includes the TRC. Refer to the SACS Software User Guide for help on submitting disks.

**DUE DATE:** Unaudited Actuals financial reports are due to the county office (Attention: Connie Vargas) no later than **September 15, 2008**.

**For further information, please contact Connie Vargas, senior accountant, District Advisory Services, at (661) 636-4298.**

SJM:mrp