

July 29, 2009

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
- ✓ Clean TRC – No Exceptions
- ✓ 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.
- ✓ One “Export Official” SACS Unaudited Actuals data file emailed to Maria Ramirez at [mramirez@kern.org](mailto:mramirez@kern.org).

**DUE DATE:** Unaudited Actuals financial reports are due to the county office (Attention: Connie Vargas) no later than **September 15, 2009**.

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

SJM:mrp