

August 29, 2016

TO: School District Administrators

FROM: Division of Administration, Finance & Accountability

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 for your district:

- ✓ All Fund Forms - Printed in portrait format
- ✓ 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 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 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 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 Charli Long at chlong@kern.org.

DUE DATE: Unaudited Actuals financial reports are due to the county office (Attention: Charli Long) no later than **September 15, 2016**.

For further information, please contact Charli Long, Account Clerk, District Advisory Services, at (661) 636-4494.

SJM:mg