
August 3, 2026

TO: School District Administrators

FROM: Division of Fiscal Support

SUBJECT: Unaudited Actuals Financial Reporting Requirements **(All Districts)**

To complete the Unaudited Actuals financial reporting requirements, districts must complete all applicable SACS forms and promote the Official Unaudited Actuals dataset to the Kern County Superintendent of Schools through the SACS Web System.

Submit all items applicable for your district:

- ✓ All Fund Forms
- ✓ Form CA – District Certification with original signature
- ✓ Form A – Average Daily Attendance
- ✓ Form ASSET – Schedule of Capital Assets
- ✓ 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 ESMOE – Every Student Succeeds Act 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 TRC - Technical Review Checklist with all exceptions cleared
- ✓ Promote “Official” SACS Unaudited Actuals data through the SACS Web System

DUE DATE: Official Unaudited Actuals data must be promoted to the Kern County Superintendent of Schools through the SACS Web System no later than **September 15, 2026**.

For further information, please contact Matthew Hughes, District Fiscal Services Assistant, District Advisory Services, at (661) 636-4494.

MG:mwh