



DATE: July 24, 2009

TO: Accounting Managers
Charter Schools and Sponsoring Districts

FROM: Geri Tims, Coordinator
gmt District Fiscal Services
Division of Administration and Business Services
(951) 826-6121 / FAX [951] 826-6363

SUBJECT: 2008-09 Unaudited Actual Financial Reports

ACTION: **Action Needed by September 7, 2009**

3939 Thirteenth Street
P.O. Box 868
Riverside, California
92502-0868

47-336 Oasis Street
Indio, California
92201-6998

24980 Las Brisas Road
Murrieta, California
92562

Pursuant to Education Code Section 42100, charter schools are required to report their unaudited actual financial data to the California Department of Education (CDE). Charter schools may report this data using one of the following methods:

- 1) Report within the sponsoring district's reports using the Standardized Account Code Structure (SACS) Funds 01, 09 or 62.
- 2) Report separately from the sponsoring district using SACS.
- 3) Report separately not using SACS.

For charter schools in **Galaxy** the SACS2009ALL software needs to be used to prepare the financial reports. For non-SACS charters, the Charter School Alternative Form must be used. The SACS2009ALL software, Charter School Alternative Form, and Software User Guides can be downloaded from CDE's website at <http://www.cde.ca.gov/fg/sf/fr/>.

**Riverside County
Board of Education**

Gerald P. Colapinto

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Vick Knight

William R. Kroonen

Adolfo Mediano, Jr.

Charter schools using SACS and reporting separately from their sponsoring district must submit two copies of the following:

- ✓ SACS Forms 01,09, or 62
- ✓ Form A-Average Daily Attendance
- ✓ Form Asset- Schedule of Capital Assets
- ✓ Form CA-Unaudited Actuals Certification
- ✓ Form Debt- Schedule of Long-Term Liabilities
- ✓ Form ICR-Indirect Cost Rate Worksheet
- ✓ Form L-Lottery Report
- ✓ Form NCMOE – No Child Left Behind MOE
- ✓ Form RL-Revenue Limit Summary
- ✓ Form TRC-Technical Review Checks
- ✓ SACS2009ALL Official Export on a CD

Charter schools not using SACS and reporting separately from the sponsoring district must use the Microsoft Excel spreadsheet version of the Alternative Form provided by CDE. This form has been protected to prevent adding worksheets, rows, columns, or reformatting cells. CDE will electronically extract data from the Alternative Form, so the form must be kept in its original format; please do not revise the form in any way except for data entry. Charter schools using this form must submit two copies, along with the Certification and a CD containing the completed forms to their sponsoring district.

Please submit the required reports and CD, as mentioned above, to the charter's sponsoring district prior to September 7, 2009, or the date agreed upon with the sponsoring district. This will allow the district time to review the reports and submit to our office prior to the September 15, 2009, deadline. The sponsoring district will then forward a copy of the reports and disk, including their comments, to our office for review. We will review and electronically submit the Unaudited Actuals (SACS version or Alternative Form) to CDE by October 15, 2009.

For Charter schools reporting within the sponsoring district's reports, no additional information is required, unless requested from the sponsoring district.

If you have any questions, please contact me or your sponsoring district representative.

GT/mh

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