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## Section 200 Reporting Deadlines

**Riverside County Office of Education  
District Fiscal Services  
2025-26 District Financial Reporting Deadlines**

Due Date to RCOE	Report Name	Reporting Period	State Deadline
July 1*	Adopted Budget & LCAP	Current Year	09/15/2025 (Notify Districts/CDE)
July 1	Fiscal Distress Reporting	Prior Year	EC Requirement Section 42127.6
July 3	Annual Attendance Reports All Districts & Charters	Prior Year	07/15/2025
July 21	Charter Schools PENSEC Report (New/Expanding Grade Levels)	Current Year	07/31/2025
--	45-Day Revise	Current Year	EC Requirement Section 42127
<i>On or before 8th week from the first day of school</i>	Instructional Materials Compliance Resolution	Current Year	EC Requirement Section 60119
September 15*	Unaudited Actuals (All LEAs)	Prior Year	10/15/2025*
September 15*	GANN Limit Resolution	Prior Year	10/15/2025*
September 19	Prior Year ADA Corrections Annual & P-2 (Auditor Concurrence May Be Required for 2023-24 and Prior)	Prior Year	10/01/2025
October 8	Revised Adopted Budget (Disapproval/Conditional Approval)	Current Year	11/10/2025 (Notify Districts/CDE)
October 13 (est.)	Charter Schools 20-Day Attendance Report (New/Expanding Grade Levels)	Current Year	10/31/2025
December 15	Audited Financial Statements	Prior Year	12/15/2025 (Send directly to CDE/SCO)
December 15	First Interim Financial Reports (All LEAs)	Current Year	01/14/2026 EC Requirement Section 42130-42134 (Notify districts/CDE)
January 5	P-1 Attendance Due and Special Education Infant Data	Current Year	01/15/2026
--	Review CALPADS Fall Data	Current Year	12/15/2025 (est.)
February 16	ADA Corrections for Prior Year Reports (P-2)	Prior Year	03/03/2026
February 27	Audit Finding Resolution / Audit Status Report (COE)	Prior Year	05/15/2026 EC Requirement Section 41020(k)
March 16	Charter School Second Interim	Current Year	04/16/2026
March 17	Second Interim Financial Reports	Current Year	04/16/2026 EC Requirement Section 42130-42134 (Notify districts/CDE)
--	P-2 Taxes Submitted	Current Year	04/15/2026
March 31	Board Approved Auditor Selection Certification	Current Year	05/01/2026*
April 10	Request for Publication of LCAP & Budget Information	Budget Year	EC Requirement Section 42103
April 17	P-2 Attendance Reports Due and Special Education Infant Data	Current Year	05/01/2026
June 1	June 1 Financial Projection (Third Interim Financial Report)	Current Year	06/01/2026 (Send directly to CDE/SCO)
--	Charter Reporting Status Change Form	Budget Year	06/28/2026 (est.)

\*If the statutory deadline occurs on a Saturday, Sunday, or holiday, the reporting deadline has been moved to the following workday, per CDE guidance and in accordance with Government Code Sections 6700 and 6707.