

Table of Contents

Section 200 Reporting Deadlines200-1

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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
On or before 8th week from the first day of school	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.