
*San Bernardino County Superintendent of Schools
Business Advisory Services*

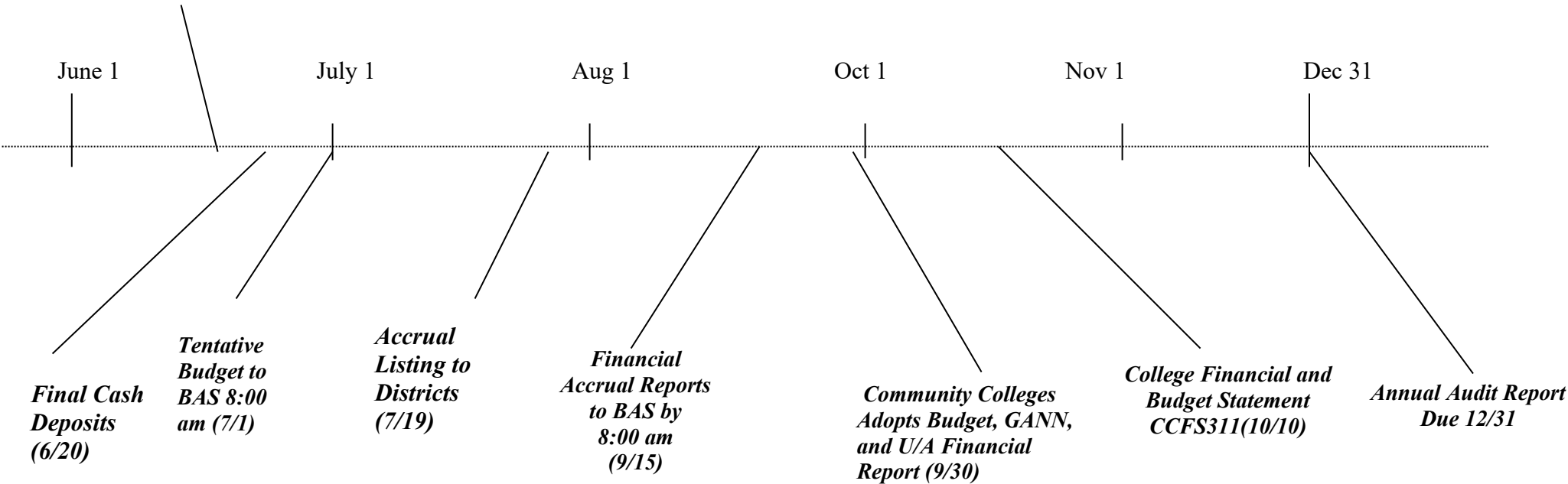
2025-26 Adopted Budgets
Year-End Activity and Final Financial Reports 2024-25

YEAR-END DEADLINES

COMMUNITY COLLEGES (TENTATIVE AND ADOPTED)

5/1/25

County Superintendent of Schools
Business Advisory Services
Community College District
BUDGET & YEAR - END TIMELINE



San Bernardino County Superintendent of Schools
 Business Advisory Services
 TIMELINES
 2025-26 Adopted Budgets, Year-End Activity and Final Financial Reports 2024-25
 K-12 (SINGLE & DUAL BUDGET ADOPTION CYCLE DISTRICTS) AND COMMUNITY COLLEGES

YEAR-END CLOSING DEADLINES
 Revised 5/1/2025

DEADLINE	ACTIVITY	DISTRICT RESPONSIBILITY	COUNTY OFFICE RESPONSIBILITY
June 13, 2025	Commercial Warrant Batches Commercial Warrants Security ID Card Deactivation at 4:00 p.m.	Commercial warrant batches must be released in the system no later than 4:00 p.m. Auditable Prelist with documentation must be attached to the transmittal and notified DFS by June 16, 2025, at 4:00 p.m. Any Auditable Commercial Warrant batches remaining in the system after the final deadline will be rejected back to the district. Prior to deleting the payments and voiding the transmittals, the district should run an Accounts Payable Transaction Report to see which transmittals are still open and determine which payments should be set up as Estimated Payables. Please refer to District Financial Services Year-End Closing Timelines 204-25	DFS will process pre-list received as June business in the financial system. See DFS Bulletin Deactivation is initiated by DFS at 4:00p.m. Technology JPA will assist districts with running reports. Please contact the Tech JPA at https://techjpa.atlassian.net/servicesdesk/customer/portal/3 Estimated Payables will be enabled on Tuesday June 17, 2025 Estimated Receivables will be enabled on Tuesday, July 1, 2025
June 18, 2025	Interfund Transfers	Interfund transaction must be entered into the system and received no later than Tuesday, June 18, 2025, at 4:00 p.m., to be processed as a June transfer and avoid the need to set up accruals as “Due To/Due From”	DFS will inactivate Inter-fund transfers at 4:00 p.m.
June 20, 2025	Warrant Cancellations County Cash Transfers	Warrant Cancellations must be received in District Financial Services by 4:00pm. Districts may distribute to accounts once District Financial Services has released	District Financial Services will process warrant cancellations received by the June 20 th deadline (4:00 p.m.) as June business. BAS, Retirement, Internal Business submit cash transfers to District Financial Services by 4:00 p.m. (Cash transfers affecting the Auditor’s Enterprise Reporting System (SAP)
June 20, 2025	Deposit of Money	Must be received in District Financial Services by 4:00 p.m.	DFS will process deposits received by June 20 th deadline (4:00 p.m.) as June business.
July 1, 2025	Community Colleges Tentative	File with BAS by July 1, 2025	BAS Reviews Community Colleges: Budgets remain in “TENTATIVE STATUS” in FCS, but the system will be unlocked to allow continued financial activity. And input of proposed adopted budget

K-12 (SINGLE & DUAL BUDGET ADOPTION CYCLE DISTRICTS) AND COMMUNITY COLLEGES

YEAR-END CLOSING DEADLINES

Revised 5/1/2025.

September 15, 2025	Community College Budgets Adopted	Community Colleges take proposed Budget to Board. Colleges must adopt it by September 15, 2025.	
District Adopts Appropriation Limit Resolution (GANN) Report filed with Annual Financial and Budget Report (CCFS-311)		Adopted Gann Resolution kept for Audit Review	
September 30, 2025	<p>Adopted Budget Submission (Community Colleges)</p> <p>Budgets (as adopted by the CC Governing Board) must be in the Financial System (in GLD) by 4:00 pm</p>	<p>Community Colleges must complete the adopted budget and annual financial report by September 30, 2025. CCFS311 completed and sent to BAS.</p> <p>Districts must input 2025-26 budget data in GLD and lock system. (NOTE: All budgets will be in locked tentative status in GLD pending BAS validation of agreement between budget document and data in systems)</p>	<p>Budget to be rolled to “Adopted Status” after validation by BAS that budget document agrees with 2025-25 budget data in system.</p> <p>Budget will be rolled from “Adopted Status” to “Approved Status” in GLD unless significant technical corrections are required.</p>
October 10, 2025	Annual Financial Report and 2025-26 Adopted Budget due for Community Colleges to Chancellor	Community Colleges must submit a copy of 2024-25 Annual Financial Report and 2025-26 Budget to the Chancellor’s Office	
December 31, 2025	2023-24 Audit Reports (Audited Actuals) EO 2020-06 by December 31 st	<p>Colleges, file Audit Reports with:</p> <ul style="list-style-type: none"> * County Superintendent (Business Advisory Services) * Board of governors * Department of Finance * State Chancellor <p>Any required Audit Adjustments to 2025-26 Beginning Balances should be posted by District at this time.</p>	BAS will validate that Districts have posted any required Audit Adjustments to 2025-26 Beginning Balances by February 15, 2026.