San Bernardino County Superintendent of Schools
Business Advisory Services
2025-26 Year-End Activity for K-12 Districts

Important Dates	**Activity**
Wednesday, July 15, 2026	Year-End /Unaudited Actuals Workshop – In Person & Virtual
Monday, July 13 through Friday, July 17, 2026	BAS Advisors will assist districts with closing 2025-26 activity, SACS forms for UAs, closing entries and clearing TRCs.
Wednesday, July 15, 2026	2025-26 Accrual List, including LCFF deferrals and final 8011/8012 accrual amounts. BAS will post districts preliminary accrual list on website.
Wednesday, July 29, 2026	Districts SACS Form A posted on website. BAS will extract districts P-2, Annual and LCFF Funded ADA for completion of the district's 2025-26 Unaudited Actuals, SACS Form A.
Wednesday, August 12, 2026	2025-26 Final BAS Accrual Listing posted to website. BAS will include any updated or new accruals not previously provided.
Monday, August 17 through Friday, August 21, 2026	BAS Advisors will assist districts with closing 2025-26 activity, SACS forms for UAs, closing entries and clearing TRCs. During this period, Business Services Advisors will check district accruals, budget appropriations, TRC errors, and run closing entries and asset/liability reports. Accrual and Budget Appropriation feedback to Districts provided by Advisors. The goal is all districts will have clean TRC, closing entries, asset and liability reports and sufficient budget appropriations by Friday, August 21, 2026. (Accrual lists due from Districts August 19, 2026 per Helpful Hint)
Monday, August 24, through Wednesday, August 26, 2026	BAS Advisors will assist those districts with Final Technical Corrections to Unaudited Actuals in the form of Journal Entries, Budget Transfers and/ or Accruals. Submit all auditable JEs to your BAS Business Services Advisor for review and final posting to the system.
Tuesday, September 1, 2026	2025-26 Unaudited Actuals Completed. Systems will be locked at 4:00 pm for all 2025-26 activity.
Tuesday, September 15, 2026 *	SACS 2025-26 Unaudited Actuals Fund and Supplemental Forms and Reports, are promoted to Business Advisory Services. (EC §42100[a])
Tuesday, September 15, 2026 *	On or before September 15, 2026 *, District adopts Appropriation Limit Resolution (GANN) Form filed with 2025-26 Unaudited Actuals. (EC §42132)
Tuesday, December 15, 2026 *	2025-26 Audit Report due to Business Advisory Service.

* Due dates are established in law unless otherwise noted. In accordance with *Government Code* (*GC)* 6700, *GC* 6707, and *GC* 6803, if the due date falls on a Saturday, Sunday, or holiday, the reporting date shall be the following workday. Unless stated otherwise, "days" means calendar days.

COMPASSedu will remain open for year-end close until Tuesday, Sept 1, 2026, at 4:00 pm.