**BUDGET ADOPTION PROCESS**

**Budget Cycle**
- District governing board holds public hearings and adopts LCAP and budget (with criteria and standards) and submits to COE not later than five days after that adoption or July 1, whichever occurs first. {E.C. 42127(a)(1) and (2), 42127(i)}
- Nonsubmittal
  - If a district does not submit a budget, the county superintendent shall, at district expense, develop a budget by September 15. {E.C. 42127(d)}

**LCAP Cycle**
- LCAP approval process and budget approval are interdependent.

**Budget Cycle**
- County superintendent of schools performs criteria and standards review and either approves, conditionally approves, or disapproves the budget by Sept. 15. {E.C. 42127(c) and (d)}
- LEA responds to COE recommendations/conditional approval.
- Files budget with COE by Oct. 8. {E.C. 42127(d)(3)}
- Recommendations to LEA.
  - COE may assign fiscal advisor and/or appoint a committee to review and make recommendations. {E.C. 42127(d)}
  - Notifies SPI by Oct. 22. {E.C. 42127(e)}

**Approval path**
- County superintendent reviews revised board-approved LCAP and either approves, conditionally approves, or seeks further clarification.
- Notifies SPI by Oct. 22.

**Disapproval path**
- County superintendent of schools performs review of LCAP for the three criteria for approval; approves or requests clarification on or before Sept. 15. {E.C. 42127}
- District LCAP fails in any of the three criteria. Budget authority reverts to prior year spending or current year board-approved budget, whichever is less. COE shall provide technical assistance, academic expert, or request the SPI to assign the California Collaborative for Educational Excellence (CCEE) to provide advice and assistance.

**Nonsubmittal**
- County superintendent of schools performs review of LCAP and budget approval are interdependent.