2026-2027 FISCAL DATES TO REMEMBER

Color Key: District/Charter due dates (black); COE due dates (blue); Attendance due dates (green); Meetings/Trainings/Workshops (red)

2026

Rev: 8/17/26

JULY	01	LEAs Approved **Budget & LCAP** due to COE 42127(a)(2); charter 47604.33(a)(1)
	08	**LEA's submit Annual Attendance due to COE**
	09	CBO Meeting 1:30 to 3:30 EOY (Virtual Mtg)
	15	COE Certifies 2025-26 Annual Attendance
	17	CALPADS EOY1 Certification Deadline
	20	Certification of the 2026-27 Advance Apportionment
	31	2026-27 PENSEC forms due for new charters or significantly expanding (adding grade level or qualifying event)
AUGUST	15	On or before Aug. 15, the COE may seek clarification, in writing, regarding the contents of the LCAP
	17	COE Certifies 2025-26 Annual taxes, Misc. funds and SPED Tax Allocation
	17	CALPADS EOY2 Certification Deadline
	19	CBO Meeting 1:30 to 3:30 (Newbold Room)
	25	JPA Meeting 8:30 to 10:00 (Clark Room)
SEPTEMBER	11	Audit Adjustments to **CALPADS** Data due to COE (All LEAs, an auditor's letter of concurrence is required for all changes except a decrease in unduplicated pupil count.)
	11	All other Prior Year Corrections due to COE • FYs 2024-25 and prior, increases in ADA and ADA movement between grade spans must be supported by an audit finding or auditor letter of concurrence. • FYs 2023-24 and prior, ADA corrections must be greater than +/- 1 ADA in order to be processed. • Correction for FYs 2021-22 and prior will be accepted only if the correction is the result of an audit exception as described in *EC* Section 41341(a)(2).
	15	COE approves/conditionally approves/disapproves 2026-27 Budget 42127(d)
	15	LEAs **Unaudited Actuals**, including GANN, due to COE 42100(a), GC7906(f); charter 47604.33(a)(5), 42100(b)
	22	JPA Meeting 8:30 to 10:00 (Clark Room)
	TBD	Certification of the 2026–27 First Special Advance Apportionment, based on PENSEC data, for newly operational charter schools and continuing charter schools adding one or more grade levels.
OCTOBER	01	COE Certifies Audit Adjustments to CALPADS data
	01	COE Certifies ADA Prior Year Corrections
	08	COE shall approve a district's LCAP if it complies with 3 criteria for LCAP approval
	08	Districts with a conditionally approved or disapproved budget, the governing board in conjunction with the COE, reviews and responds to the county's recommendations at a regular meeting of the governing board of the district
	15	COE transmits LEAs unaudited actuals, including GANN, to CDE 42100, GC 7906(f)
	21	CBO Meeting 1:30 to 3:30 (Newbold Room)
	22	COE notifies SSPI of district budgets which may be disapproved 42127(e)
	27	JPA Meeting 8:30 to 10:00 (Clark Room)
NOVEMBER	02	2026-27 20-Day Forms due for newly operational charters and continuing charters adding one or more grade level
	08	COE notifies SSPI of district budgets which have been disapproved 42127(g)
	16	COE Certifies P-1 Tax Report (estimate)
	TBD	JPA Meeting 8:30 to 10:00 (Clark Room)
	TBD	Certification of the 2026–27 Second Special Advance Apportionment, based on PENSEC data, for newly operational charter schools and continuing charter schools adding one or more grade levels.
DECEMBER	11	CALPADS Fall 1 Certification Deadline
	15	LEAs **First Interim** (period ending 10/31) due to COE 42131(a)(1) and (2); charter 47604.33(a)(3)
	31	COE sends out Annual Audit information to LEAs (Memo, Timeline, Audit Report Certification, Certification of Corrective Action, Audit Findings and Recommendations, & Independent Auditor Selection Forms)

2027

JANUARY	**08**	**LEA submits P-1 Attendance via PADC**
	14	COE notifies CDE & SCO on all district First Interim certifications 42131(c), 42131(a)(2)
	15	COE Certifies P-1 data (Attendance, NSS, AICF, SPED LPA ADA/Tax, Infant funding, charter school physical loc., TOF Alt rate option)
	26	JPA Meeting 8:30 to 10:00 (Clark Room)
	27	CBO Meeting 1:30 to 3:30 (Newbold Room)
	31	LEAs prior year audit due to COE, CDE, and SCO 41020(h); charter 47605(m), 41020(h)
	TBD	Capitol Advisors January Budget Perspective Workshop 9:00 to 11:00 (Newbold Room)
FEBRUARY	01	Non-Classroom Based Funding Determination Form Due for Existing Charters
	19	**Certification of the 2026–27 First Principal Apportionment (P-1)**
	22	Audit Adjustments to CALPADS Data due to COE (All LEAs, an auditor's letter of concurrence is required for all changes except a decrease in unduplicated pupil counts.)
	22	All other Prior Year Corrections due to COE
	23	JPA Meeting 8:30 to 10:00 (Clark Room)
	26	CALPADS Fall 2 Certification Deadline
	28	LCAP Mid-Year Update due on or before Feb 28th; requires board approval
MARCH	01	COE Certifies Audit Adjustments to CALPADS Data
	01	COE Certifies ADA Prior Year Corrections
	15	LEA Audit Report Certification Form due to COE (the governing board shall review annual audit and audit exceptions within 45 days after the issuance of the audit report).
	17	District **Second Interim** (period ending 1/31) due to COE 42131(a)(1) and (2); charter 47604.33(a)(4)
	17	CBO Meeting 1:30 to 3:30 (Newbold Room)
	23	JPA Meeting 8:30 to 10:00 (Clark Room)
APRIL	01	Home to School Transportation Plan
	01	Districts **prominently post the notice of public hearing for the LCAP and Proposed Budget on the homepage of the district website**. MCOE will continue to verify compliance
	15	LEA certification of Corrective Action and Individual Audit Finding Corrective Action forms due to COE.
	15	COE Certifies P-2 Tax Report (estimate)
	15	COE notifies CDE & SCO on all district second interim certifications 42131(a)(2), 42131(c)
	26	**LEA submits P-2 Attendance via PADC**
	27	JPA Meeting 8:30 to 10:00 (Clark Room)
MAY	01	LEAs Independent Auditor Selection form due to COE 41020
	01	COE contracts with an independent auditor if the LEA has not contracted for the 2026-27 audit by May 1st, in sufficient time to ensure compliance with the filing due date.
	03	COE Certifies P-2 data (Attendance, CSP, ELOP OI, NSS, AICF, SELPA ADA Allocation., SPED Tax, Infant funding; via PADC)
	15	COE responds to LEAs on corrective actions
	19	CBO Meeting 1:30 to 3:30 (Newbold Room)
	25	JPA Meeting 8:30 to 10:00 (Clark Room)
	TBD	SSC May Revision Workshop
	TBD	Capitol Advisors Budget Perspectives Workshop, May Revision (Clark Room)
	TBD	APY EOY Training (location TBD)
JUNE	01	LEAs with Qualified/Negative certification (7/1 to 4/30 data) June 30th Projections due to COE 42131(f)
	18	**Certification of the 2026–27 Second Principal Apportionment (P-2)**
	15	COE Certification of Corrective Action Resolution due to CDE and SCO 41020(k)
		End of Year MCOE Due Dates (*tentative):*
	25	• District APY batches 9:00 a.m.
	28	• Interfund Transfers 9:00 a.m.
	28	• Final Day for Deposits at 9:00 a.m.
	30	LEAs complete Budgets and LCAPS 42127(a)(2), 42103, 42126

Attendance Recap:	**P-1 Attendance due to COE 01/08/27 (P-1 Certification 02/19/27)** **P-2 Attendance Due to COE 04/26/27 (P-2 Certification 06/18/27)** **Annual Attendance Due to COE 07/08/27**