Napa Valley Community College District
Report Guidance Schedule to BOT

Month	Submission Item
January	• Monthly Unrestricted General Fund Update
February	• Monthly Unrestricted General Fund Update • Nonresident Tuition Fee/Capital Outlay Fee • 311Q – December 31 • Governor's Proposed Budget
March	• Monthly Unrestricted General Fund Update
April	• Monthly Unrestricted General Fund Update • Actuarial Study of Retiree Health Liabilities Under GASB 74/75 • ACCJC Fiscal Report • District Fee Schedule
May	• Monthly Unrestricted General Fund Update • 311Q – March 31 • Tax Revenue Anticipated Notes (TRAN) (if needed)
June	• Monthly Unrestricted General Fund Update • Resolution for Year End Budget Adjustments • Approval of Authorized Signatures on behalf of the Governing Board • Resolution for Appropriations ("GANN") Limit • Resolution for Prop 30 Education Protection Account (EPA) Funding and Expenditures • Approval for Authorizing Inter-Fund Transfer Amounts • Adoption of the Tentative Budget (***By 7/1** Submit Tentative Budget to County Officer (Per Title 5 § 58305(a)), Fiscal Impact of Staffing Levels • Governor's May Revise Budget • Cash Flow Analysis
July	•
August	• Chancellor's Office Tax Offset Program (COTOP)
September	• Public Hearing – Final Budget (***By 9/15** Make available for public inspection a statement of prior year receipts and expenditures and current year expenses (Per Title 5 § 58300) • Adoption of the Final Budget (***By 9/15** Hold a public hearing on the proposed budget, and adopt a final budget (Per Title 5 § 58301), Fiscal Impact of Staffing Levels
October	• Monthly Unrestricted General Fund Update • Annual Financial and Budget Report (311) (***By 9/30** Complete the adopted annual financial and budget report and make public (Per Title 5 § 58305(d)) & ***By 10/10** Submit an annual financial and budget report (CCFS-311) to Chancellor's Office (Per Title 5 § 58305(d))

November	• Monthly Unrestricted General Fund Update • Approval of Planning & Budget Development Timeline • Approval of Budget Development Values and Assumptions • 311Q – September 30
December	• Monthly Unrestricted General Fund Update • District and Foundation Independent Audits (***By 12/31** Submit an Audit Report to the Chancellor's Office (Per Title 5 § 59106)

*Required by Statute

Updated 11/18/22

Reviewed by Planning & Budget Committee 11/18/22
Approved by Board of Trustees 12/15/22