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**KERN COMMUNITY COLLEGE DISTRICT
BUDGET DEVELOPMENT CALENDAR
Fiscal Year 2006-2007**

DATE	TASK	RESPONSIBILITY
To be determined by each location	College Business Offices issue budget preparation instructions to the colleges including changes to the Accounting Matrix (Chart of Accounts).	Asst. Chancellor, Business Svcs., Business Directors & Presidents
Jan-Feb. 2006	Review of all labor, FTE's, FOAPAL distributions	Asst. Chancellor, Business Svcs. & Business Directors
28-Feb-06	Budget ID's and Phases established in Banner for FY 2006-07	Asst. Chancellor, Business Svcs.
31-Mar-06	Finalize Labor	Asst. Chancellor, Business Svcs. & Business Directors
15-Apr-06	Publish Notice in a newspaper of general circulation of dates and locations for public inspection of Tentative Budget.	LSC Business Services
28-Apr-06	Finalize non-labor expenses and income	Asst. Chancellor, Business Svcs. & Business Directors
05-May-06	Final Cut off for Changes to Tentative Budget	Asst. Chancellor, Business Svcs. & Business Directors
5/8-19/2006	Finalization of Tentative Budget	Asst. Chancellor, Business Svcs. & Business Directors
13-May-06	Cut-off date for Budget Transfers for FY05-06	All staff
13-May-06	Cut-off date for ALL budget changes (Campuses & LSC), for FY 2005-06 Tentative Budget	All staff
16-May-06	Assemble Tentative Budget	Asst. Chancellor, Business Svcs., Business Directors & Presidents
01-Jun-06	Tentative Budget available for public perusal	Staff
08-Jun-06	Tentative Budget presented to Governing Board in work session for adoption.	Asst. Chancellor, Business Svcs. & Business Mgrs
01-Jul-06	Upload Tentative Budget in Banner Production	Asst. Chancellor, Business Svcs.
01-Aug-06	Publish Notice in a newspaper of general circulation of dates and locations for public inspection of Final Budget.	LSC Business Services
01-Sep-06	Final Budget available for public perusal	Staff
07-Sep-06	Public hearing and adoption of Final Budget	Asst. Chancellor, Business Svcs., Business Directors & Presidents
08-Jul-06	Enter Final Adopted Budget in Banner	Asst. Chancellor, Business Svcs., Business Directors & Presidents

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**KERN COMMUNITY COLLEGE DISTRICT
BUDGET DEVELOPMENT CALENDAR
Fiscal Year 2007-2008**

<i>DATE</i>	<i>TASK</i>	<i>RESPONSIBILITY</i>
To be determined by each location	College Business Offices issue budget preparation instructions to the colleges including changes to the Accounting Matrix (Chart of Accounts).	CFO, Business Directors & Presidents
28-Feb-07	Budget ID's and Phases established in Banner for FY 2006-07	CFO
01-Apr-07	Publish Notice in a newspaper of general circulation of dates and locations for public inspection of Tentative Budget.	CFO
13-Apr-07	Initial Tentative Budget input cutoff	CFO. & Business Directors
20-Apr-07	Final Cut off for Changes to Tentative Budget	CFO & Business Directors
24-Apr-07	Finalize & Assemble Tentative Budget	CFO & Business Directors
24-Apr-07	Tentative Budget available for public perusal	CFO & Business Directors
04-May-07	Tentative Budget presented to Governing Board in work session for adoption.	CFO; Business Directors &
15-May-07	Cut-off date for Budget Transfers for FY2006-07	All staff
15-May-07	Cut-off date for ALL budget changes (Campuses & LSC), for FY 2006-07 Tentative Budget	All staff
01-Jul-07	Upload Tentative Budget in Banner Production	CFO
01-Aug-07	Publish Notice in a newspaper of general circulation of dates and locations for public inspection of Final Budget.	LSC Business Services
01-Sep-07	Final Budget available for public perusal	Staff
07-Sep-07	Public hearing and adoption of Final Budget	Asst. Chancellor, Business Svcs., Business Directors & Presidents
08-Sep-07	Enter Final Adopted Budget in Banner	Asst. Chancellor, Business Svcs., Business Directors & Presidents

**KERN COMMUNITY COLLEGE DISTRICT
BUDGET DEVELOPMENT CALENDAR
Fiscal Year 2009-2010**

DATE	TASK	RESPONSIBILITY
20-Mar-09	Labor Budget Tool developed	VCO
31-Mar-09	Budget ID's and Phases established in Banner for FY 2009-10	CFO & IT Finance Analyst
03-Apr-09	Rough Preliminary Allocation	
10-Apr-09	Base Regular Labor Budget Established	CFO & Admin Directors
11-Apr-09	College Business Offices issue budget preparation instructions to the colleges including changes to the Accounting Matrix (Chart of Accounts).	CFO, Business Directors & Presidents
28-Apr-09	Preliminary list of Budget reductions	Presidents
28-Apr-09	Preliminary DO Budget Completed Review with Chancelors Cabinet	CFO
01-May-09	Updated Budget Allocation (if necessary)	CFO
01-May-09	Publish Notice in a newspaper of general circulation of dates and locations for public inspection of Tentative Budget.	CFO
19-May-09	Review with Chancellors Consultation Council	CFO
22-May-09	Governors May Revised Issued	Governor
29-May-09	Issue Tentative Budget Allocation	CFO
03-Jun-09	Finalize & Assemble Tentative Budget	CFO & Business Directors
03-Jun-09	Tentative Budget available for public perusal	CFO & Business Directors
11-Jun-09	Tentative Budget presented to Governing Board in work session for adoption.	CFO, Business Directors & Presidents
26-Jun-09	Upload Tentative Budget in Banner Production	CFO
01-Aug-09	Publish Notice in a newspaper of general circulation of dates and locations for public inspection of Final Budget.	CFO
28-Aug-09	Final Budget available for public perusal	Staff
04-Sep-09	Public hearing and adoption of Final Budget	CFO, Business Directors & Presidents
04-Sep-09	Enter Final Adopted Budget in Banner	CFO & Business Directors
04-Sep-09	Change Banner rule codes to post Budget adoption codes (BRAK & BD04)	CFO & IT Finance Analyst

**KERN COMMUNITY COLLEGE DISTRICT
EXPENDITURE CUTOFF DATES
Fiscal Year 2008-2009**

Please see notes below:

DATE	TASK	RESPONSIBILITY
15-May-09	Cut-off date for Budget Transfers for FY08-09	All staff
12-Jun-09	Cutoff ALL purchasing (Credit Cards, PO's etc.) for FY 2008-09 (Note 1)	All staff
10-Jul-09	List of Purchase Orders to roll over into 2009-10 due to District Office Accounts Payable	All staff
30-Jun-09	Last Day to RECEIVE items for fiscal year 2008-09 (Note 2)	All staff
30-Jun-09	Cut-off Date for receipt to District Office for all payroll processing in fiscal year 2008-09	All staff
18-Jul-09	Cut-off date for receipt of all 2008-09 expenditure transfer and requests (labor & non-labor)	All staff
18-Jul-09	Cut-off date for receipt of all 2008-09 invoices for processing in fiscal year 2008-09.	All staff

Note 1: College business offices will issue instructions for handling emergency situations.

Note 2: Please note that items "received" after June 30, 2009 will be credited against business operations in fiscal year 2009-10. Items that are in route but not yet received at June 30, can be declared Freight on Board (FOB). Please note though that such a declaration makes the District responsible for the items regardless of their condition. Please coordinate a declaration of FOB with the vendor and your college Business Manager. The vendor must state the terms on their documentation.

Note 3: Remember, please do not hold on to invoices applicable to 2008-09 in order to have them paid out of 2009-10 budget funds.

Note 4: Remember, pre-payments made in 2008-09 for 2009-10 expenditures will not be processed against 2009-10 fiscal year activity.

Note 5: Remember, any expenditure activity must have a PO input into the system before the invoice will be paid.

**KERN COMMUNITY COLLEGE DISTRICT
BUDGET DEVELOPMENT CALENDAR
Fiscal Year 2010-2011**

DATE	TASK	RESPONSIBILITY
19-Jan-10	Preliminary list of Budget reductions	CFO & Presidents
19-Feb-10	Base Regular Labor Budget Established	CFO & Admin Directors
19-Feb-10	Budget ID's and Phases established in Banner for FY 2010-11	CFO & IT Finance Analyst
24-Feb-10	Issue Tentative Budget Development Guidelines to Colleges	CFO
01-Mar-10	College Business Offices issue budget preparation instructions to the colleges including changes to the Accounting Matrix (Chart of Accounts).	CFO, Admin Directors & Presidents
13-Apr-10	Preliminary DO Budget Completed Review with Chancellor's Cabinet	CFO
01-May-10	Issue Tentative Budget Allocation	CFO
01-May-10	Publish Notice in a newspaper of general circulation of dates and locations for public inspection of Tentative Budget.	CFO
11-May-10	Preliminary College Budget Review with Chancellor's Cabinet	Admin Directors & Presidents
22-May-10	Governors May Revised Issued	Governor
25-May-10	Review with Chancellor's Consultation Council all College & DO budgets.	CFO
03-Jun-10	Finalize & Assemble Tentative Budget	CFO & Admin Directors
03-Jun-10	Tentative Budget available for public perusal	CFO & Admin Directors
10-Jun-10	Tentative Budget presented to Governing Board in work session for adoption.	CFO, Admin Directors & Presidents
26-Jun-10	Upload Tentative Budget in Banner Production	CFO
01-Aug-10	Publish Notice in a newspaper of general circulation of dates and locations for public inspection of Final Budget.	CFO
26-Aug-10	Final Budget available for public perusal	Staff
09-Sep-10	Public hearing and adoption of Final Budget	CFO, Admin Directors & Presidents
09-Sep-10	Enter Final Adopted Budget in Banner	CFO & Admin Directors
09-Sep-10	Change Banner rule codes to post Budget adoption codes (BRAK & BD04)	CFO & IT Finance Analyst

**KERN COMMUNITY COLLEGE DISTRICT
EXPENDITURE CUTOFF DATES
Fiscal Year 2009-10**

DATE	TASK	RESPONSIBILITY
30-Jun-10	Cut-off date for Budget Transfers for FY09-10	All staff
12-Jun-10	Cutoff ALL purchasing (Credit Cards, PO's etc.) for FY 2009-10 (Note 1)	All staff
30-Jul-10	List of Purchase Orders to roll over into 2010-11 due to District Office Accounts Payable	All staff
30-Jun-10	Last Day to RECEIVE items for fiscal year 2009-10 (Note 2)	All staff
30-Jun-10	Cut-off Date for receipt to District Office for all payroll processing in fiscal year 2009-10	All staff
16-Jul-10	Cut-off date for receipt of all 2009-10 expenditure transfer and requests (labor & non-labor)	All staff
16-Jul-10	Cut-off date for receipt of all 2009-10 invoices for processing in fiscal year 2009-10.	All staff

Note 1: College business offices will issue instructions for handling emergency situations.

Note 2: Please note that items "received" after June 30, 2010 will be credited against business operations in fiscal year 2010-11. Items that are in route but not yet received at June 30, can be declared Freight on Board (FOB). Please note though that such a declaration makes the District responsible for the items regardless of their condition. Please coordinate a declaration of FOB with the vendor and your college Business Manager. The vendor must state the terms on their documentation.

Note 3: Remember, please do not hold on to invoices applicable to 2009-10 in order to have them paid out of 2010-11 budget funds.

Note 4: Remember, pre-payments made in 2009-10 for 2010-11 expenditures will not be processed against 2009-10 fiscal year activity.

Note 5: Remember, any expenditure activity must have a PO input into the system before the invoice will be paid.

**KERN COMMUNITY COLLEGE DISTRICT
BUDGET DEVELOPMENT CALENDAR
Fiscal Year 2011-2012**

<i>DATE</i>	<i>TASK</i>	<i>RESPONSIBILITY</i>
<i>February 2011</i>	<i>College Business Offices issue budget preparation instructions to the colleges</i>	<i>CFO, Admin Directors & Presidents</i>
<i>February 2011</i>	<i>Issue preliminary Budget Development Guidelines to Colleges</i>	<i>CFO</i>
<i>01-Mar-11</i>	<i>Budget ID's and Phases established in Banner for FY 2011-12</i>	<i>CFO & IT Finance Analyst</i>
<i>16-Mar-11</i>	<i>Issue Revised Tentative Budget Development Guidelines to Colleges (if necessary)</i>	<i>CFO</i>
<i>12-Apr-11</i>	<i>Preliminary DO Budget Completed Review with Chancellor's Cabinet</i>	<i>CFO</i>
<i>13-Apr-11</i>	<i>Issue Tentative Budget Allocation</i>	<i>CFO</i>
<i>26-Apr-11</i>	<i>Review with Chancellor's Consultation Council DO budgets.</i>	<i>CFO</i>
<i>02-May-11</i>	<i>Publish Notice in a newspaper of general circulation of dates and locations for public inspection of Tentative Budget.</i>	<i>CFO</i>
<i>17-May-11</i>	<i>Preliminary College Budget Review with Chancellor's Cabinet</i>	<i>Admin Directors & Presidents</i>
<i>24-May-11</i>	<i>Review with Chancellor's Consultation Council College budgets.</i>	<i>CFO</i>
<i>20-May-11</i>	<i>Governors May Revised Issued</i>	<i>Governor</i>
<i>01-Jun-11</i>	<i>Finalize & Assemble Tentative Budget</i>	<i>CFO & Admin Directors</i>
<i>01-Jun-11</i>	<i>Tentative Budget available for public perusal</i>	<i>CFO & Admin Directors</i>
<i>09-Jun-11</i>	<i>Tentative Budget presented to Governing Board in work session for adoption.</i>	<i>CFO, Admin Directors & Presidents</i>
<i>24-Jun-11</i>	<i>Upload Tentative Budget in Banner Production</i>	<i>CFO</i>
<i>01-Aug-11</i>	<i>Publish Notice in a newspaper of general circulation of dates and locations for public inspection of Final Budget.</i>	<i>CFO</i>
<i>01-Sep-11</i>	<i>Final Budget available for public perusal</i>	<i>Staff</i>
<i>08-Sep-11</i>	<i>Public hearing and adoption of Final Budget</i>	<i>CFO, Admin Directors & Presidents</i>
<i>08-Sep-11</i>	<i>Enter Final Adopted Budget in Banner</i>	<i>CFO & Admin Directors</i>
<i>09-Sep-11</i>	<i>Change Banner rule codes to post Budget adoption codes (BRAK & BD04)</i>	<i>CFO & IT Finance Analyst</i>

**KERN COMMUNITY COLLEGE DISTRICT
EXPENDITURE CUTOFF DATES
Fiscal Year 2010-11**

<i>DATE</i>	<i>TASK</i>	<i>RESPONSIBILITY</i>
14-May-11	Cut-off date for Budget Transfers for FY10-11	All staff
10-Jun-11	Cutoff ALL purchasing (Credit Cards, PO's etc.) for FY 2010-11 (Note 1)	All staff
30-Jun-11	Last Day to RECEIVE items for fiscal year 2010-11 (Note 2)	All staff
30-Jun-11	Cut-off Date for receipt to District Office for all payroll processing in fiscal year 2010-11	All staff
15-Jul-11	Cut-off date for receipt of all 2010-11 expenditure transfer and requests (labor & non-labor)	All staff
15-Jul-11	Cut-off date for receipt of all 2010-11 invoices for processing in fiscal year 2010-11.	All staff
29-Jul-11	List of Purchase Orders to roll over into 2011-12 due to District Office Accounts Payable	All staff

Note 1: College business offices will issue instructions for handling emergency situations.

Note 2: Please note that items "received" after June 30, 2011 will be credited against business operations in fiscal year 2011-12. Items that are in route but not yet received at June 30, can be declared Freight on Board (FOB). Please note though that such a declaration makes the District responsible for the items regardless of their condition. Please coordinate a declaration of FOB with the vendor and your college Business Manager. The vendor must state the terms on their documentation.

Note 3: Remember, please do not hold on to invoices applicable to 2010-11 in order to have them paid out of 2011-12 budget funds.

Note 4: Remember, pre-payments made in 2010-11 for 2011-12 expenditures will not be processed against 2010-11 fiscal year activity.

Note 5: Remember, any expenditure activity must have a PO input into the system before the invoice will be paid.

**KERN COMMUNITY COLLEGE DISTRICT
BUDGET DEVELOPMENT CALENDAR
Fiscal Year 2012-2013**

DATE	TASK	RESPONSIBILITY
<i>Fall 2011</i>	<i>College Business Offices issue budget preparation instructions to the colleges</i>	<i>CFO, Admin Directors & Presidents</i>
<i>February 2012</i>	<i>Issue preliminary Budget Development Guidelines to Colleges</i>	<i>CFO</i>
<i>01-Mar-12</i>	<i>Budget ID's and Phases established in Banner for FY 2012-13</i>	<i>CFO and CC Accounting Manager</i>
<i>16-Mar-12</i>	<i>Issue Revised Tentative Budget Development Guidelines to Colleges (if necessary)</i>	<i>CFO</i>
<i>18-May-12</i>	<i>Publish Notice in a newspaper of general circulation of dates and locations for public inspection of Tentative Budget.</i>	<i>CFO</i>
<i>22-May-12</i>	<i>Review with Chancellor's Consultation Council DO budgets.</i>	<i>CFO</i>
<i>20-May-12</i>	<i>Governors May Revised Issued</i>	<i>Governor</i>
<i>25-May-12</i>	<i>Upload Tentative Budget in Banner Production</i>	<i>CFO</i>
<i>31-May-12</i>	<i>Preliminary DO Budget Completed Review with Chancellor's Cabinet</i>	<i>CFO</i>
<i>01-Jun-12</i>	<i>Finalize & Assemble Tentative Budget</i>	<i>CFO & Admin Directors</i>
<i>07-Jun-12</i>	<i>Tentative Budget available for public perusal</i>	<i>CFO & Admin Directors</i>
<i>14-Jun-12</i>	<i>Tentative Budget presented to Governing Board in work session for adoption / Public Hearing.</i>	<i>CFO, Admin Directors & Presidents</i>
<i>01-Aug-12</i>	<i>Publish Notice in a newspaper of general circulation of dates and locations for public inspection of Final Budget.</i>	<i>CFO</i>
<i>01-Sep-12</i>	<i>Final Budget available for public perusal</i>	<i>Staff</i>
<i>13-Sep-12</i>	<i>Public hearing and adoption of Final Budget</i>	<i>CFO, Admin Directors & Presidents</i>
<i>13-Sep-12</i>	<i>Enter Final Adopted Budget in Banner</i>	<i>CFO & Admin Directors</i>
<i>09-Sep-12</i>	<i>Change Banner rule codes to post Budget adoption codes (BRAK & BD04)</i>	<i>CFO & IT Finance Analyst</i>

**KERN COMMUNITY COLLEGE DISTRICT
EXPENDITURE CUTOFF DATES
Fiscal Year 2011-12**

<i>DATE</i>	<i>TASK</i>	<i>RESPONSIBILITY</i>
15-Jun-12	Cutoff ALL purchasing (Credit Cards, PO's etc.) for FY 2011-12 (Note 1)	All staff
29-Jun-12	Last Day to RECEIVE items for fiscal year 2011-12 (Note 2)	All staff
29-Jun-12	Cut-off Date for receipt to District Office for all payroll processing in fiscal year 2011-12	All staff
30-Jun-12	Cut-off date for WebBudget Transfers for FY 2011-12	All staff
20-Jul-12	Cut-off date for receipt of all 2011-12 expenditure transfer and requests (labor & non-labor)	All staff
20-Jul-12	Cut-off date for receipt of all 2011-12 invoices for processing in fiscal year 2011-12.	All staff
31-Jul-12	List of Purchase Orders to roll over into 2012-13 due to District Office Accounts Payable	All staff

Note 1: College business offices will issue instructions for handling emergency situations.

Note 2: Please note that items "received" after June 30, 2012 will be credited against business operations in fiscal year 2012-13. Items that are in route but not yet received at June 29, can be declared Freight on Board (FOB). Please note though that such a declaration makes the District responsible for the items regardless of their condition. Please coordinate a declaration of FOB with the vendor and your college Business Manager. The vendor must state the terms on their documentation.

Note 3: Remember, please do not hold on to invoices applicable to 2011-12 in order to have them paid out of 2012-13 budget funds.

Note 4: Remember, pre-payments made in 2011-12 for 2012-13 expenditures will not be processed against 2011-12 fiscal year activity.

Note 5: Remember, any expenditure activity must have a PO input into the system before the invoice will be paid.