

Month	State Budget Development & Apportionments (Payment of State Funds)	Allocations from District Office	Preliminary Budget Development (Part 1)	Department Budget Finalization and Up Load into Banner (Part 2)	Budget maintenance during fiscal year's financial activity	Cutoff Dates and Yearend Close	New Year Startup and Initiation
January	Preliminary State Budget Issued				Fall Semester		
February	1st Period Apportionment & Prior Year Adjustments	Carryover from last year		College's Budget Development by VP's	Journal Transfers & PO's are Generated		
March				Budget Development Continues			
April				(Individual Departments finalize next years budgetary needs)	Departments make final purchases		
May	State Issues May Revised Budget	Tentative Budget Allocation		(Budgets are up loaded and all Accounts are Balanced)		Transfers are restricted and eventually stopped for year end Close	
June	2nd Period Apportionment			College's Tentative Budget is submitted to District CFO		Purchase Orders are stopped by Mid June for Close	Previous Year Ends
July						No items received beyond July 1st will be booked in previous year	New Year Begins & New Budgets finalized for use
August					Spring Semester		
September	State Adopts Final Budget	Adopted Budget Allocation			Journal Transfers & PO's are Generated		
October	Apportionment Recalculation for Prior Year			Final Budgets Adopted by Board			
November			Budget Discussions for next year begin and restricted funds (RP"XXX") are finalized for current year		College prepares for Winter Break		
December							