

## Napa Valley Community College District BOT Report Schedule

Month	Submission Item
<b>January</b>	<ul style="list-style-type: none"> <li>Monthly Unrestricted General Fund Update (12/31)</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li>Monthly Unrestricted General Fund Update (1/31)</li> <li>311Q – December 31</li> <li>Governor’s Proposed Budget</li> <li>Nonresident Tuition Fee/Capital Outlay Fee</li> </ul>
<b>March</b>	<ul style="list-style-type: none"> <li>Monthly Unrestricted General Fund Update (2/28)</li> </ul>
<b>April</b>	<ul style="list-style-type: none"> <li>Monthly Unrestricted General Fund Update (3/31)</li> <li>ACCJC Fiscal Report</li> <li>Actuarial Study of Retiree Health Liabilities Under GASB 74/75 (if needed)</li> </ul>
<b>May</b>	<ul style="list-style-type: none"> <li>Monthly Unrestricted General Fund Update (4/30)</li> <li>311Q – March 31</li> <li>Cash Flow Analysis</li> <li>Tax Revenue Anticipated Notes (TRAN) (if needed)</li> <li>District Fee Schedule</li> </ul>
<b>June</b>	<ul style="list-style-type: none"> <li>Monthly Unrestricted General Fund Update (5/31)</li> <li>Governor’s May Revise Budget</li> <li>Adoption of the Tentative Budget (<b>*By 7/1</b> Submit Tentative Budget to County Officer (Per Title 5 § 58305(a)), Fiscal Impact of Staffing Levels</li> <li>Resolution for Authorized Signatures on behalf of the Governing Board</li> <li>Resolution for Appropriations (“GANN”) Limit</li> <li>Resolution for Prop 30 Education Protection Account (EPA) Funding and Expenditures</li> </ul>
<b>July</b>	<ul style="list-style-type: none"> <li>Monthly Unrestricted General Fund Update (6/30)</li> </ul>
<b>August</b>	
<b>September</b>	<ul style="list-style-type: none"> <li>Public Hearing – Final Budget (<b>*By 9/15</b> Make available for public inspection a statement of prior year receipts and expenditures and current year expenses (Per Title 5 § 58300)</li> <li>Adoption of the Final Budget (<b>*By 9/15</b> Hold a public hearing on the proposed budget, and adopt a final budget (Per Title 5 § 58301), Fiscal Impact of Staffing Levels</li> <li>Chancellor’s Office Tax Offset Program (COTOP) (if needed)</li> </ul>
<b>October</b>	<ul style="list-style-type: none"> <li>Monthly Unrestricted General Fund Update (9/30)</li> <li>Annual Financial and Budget Report (311) (<b>*By 9/30</b> Complete the adopted annual financial and budget report and make public (Per Title 5 § 58305(d)) &amp; <b>*By 10/10</b> Submit an annual financial and budget report (CCFS-311) to Chancellor’s Office (Per Title 5 § 58305(d))</li> <li>Resolution for Year-End Budget Adjustments (if needed)</li> </ul>
<b>November</b>	<ul style="list-style-type: none"> <li>Monthly Unrestricted General Fund Update (10/31)</li> <li>311Q – September 30</li> <li>Approval of Budget Development Values and Assumptions</li> <li>Approval of Authorizing Inter-Fund Transfer Amounts (if needed)</li> </ul>

<b>December</b>	<ul style="list-style-type: none"> <li>• Monthly Unrestricted General Fund Update (11/30)</li> <li>• District and Foundation (DAS &amp; VWTF) Independent Audits (<b>*By 12/31</b> Submit an Audit Report to the Chancellor's Office (Per Title 5 § 59106)</li> </ul>
-----------------	---

\*Required by Statute

Updated 9/4/25

Reviewed by Budget Committee 9/12/25

Approved by Board of Trustees 10/16/25