



May 16, 2023

Bulletin No. 23-040

TO: Chief Business Officials and Directors of Fiscal Services  
**Community College Districts**

Subject: **2023-24 Community College Tentative Budget**

In accordance with Title 5, the governing board of each community college must submit a tentative budget to the County Superintendent's Office no later than July 1, 2023. As in the past, please submit the following:

- ◆ 2023-24 Budget Summary Report which reflects the tentative budget adopted by the board.
- ◆ Board certification or copy of the board minutes containing language that reflects approval of the budget appropriations reflected on the Budget Summary report.
- ◆ 2023-24 Financial Statement Report for each Fund.
- ◆ 2023-24 Beginning Balance Report of the estimated beginning balances and budget ending balances for each fund.

When developing your budget in the financial system there are several procedures that must be performed so that your accounts are available in the budget year. Please find attached "Steps in the Budget Process", provided by the Information Technology Department. A Beginning Balance Worksheet that may be useful in the calculation and entry of the college's estimated beginning and ending balance components is also enclosed.

A tentative roll of budget accounts with or without budget amounts may be completed to allow the college to process purchase orders in the future year before the adoption of the tentative budget. After the college completes the budget development rolls and runs the Budget Summary reports to ensure that the budget values reside in the 2023-24 working budget, the college district is to complete the District Roll, then initiate the Final Roll/Lock to lock your budget. Upon review of the College's tentative budget, BAS will forward the director a message that the budget has been reviewed and will unlock the budget to allow the college district to complete the adopted budget due September 30, 2023.

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If you have any questions or concerns, please contact Tamika Murray at (909) 386-9682 or Ginger Sanchez at (909) 386-9683.

Sincerely,

Ted Alejandre  
County Superintendent of Schools

*Thomas G. Cassida, Jr.*  
Director, Business Advisory Services

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Attachment: 2022-23 Year End Deadlines (CC Tentative and Adopted)  
Steps in the Budget Process  
Beginning Balance Entry Worksheet

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