SOUTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT

FY 2013-2014 CLOSING
AND
FY 2014-2015 BUDGET DEVELOPMENT CALENDAR

Kim McCord
Executive Director of Fiscal Services/Comptroller

Calendar applies to General Fund, Community Education, Child Development, Capital Outlay, ASG, and Foundation.

This document has been modified with new cut-off dates; please review carefully.
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SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT
FY 2013-2014 CLOSING AND
FY 2014-2015 BUDGET DEVELOPMENT CALENDAR

DUE DATES/ACTIVITY DESCRIPTION

January 27, 2014

➢ Board of Trustees Adoption of Nonresident Tuition Rate for FY 2014-2015.

March 3, 2014

➢ First day to input FY 2014-2015 Purchase Requisitions.

April 1, 2014

➢ ALL FY 2013-2014 REQUISITIONS APPROVALS MUST BE COMPLETED AT THE COLLEGE AND RECEIVED IN PURCHASING BY THIS DATE. Cut-off date for FY 2013-2014 “General Fund” requisitions for equipment (including furniture), software and non-OfficeMax supplies, except Categorical Projects.

➢ Bid Deadline for Custodial Services.

May 1, 2014

➢ ALL FY 2013-2014 REQUISITIONS APPROVALS MUST BE COMPLETED AT THE COLLEGE AND RECEIVED IN PURCHASING BY THIS DATE. Cut-off date for FY 2013-2014 “Categorical” requisitions for equipment (including furniture), software and non-OfficeMax supplies for Categorical Projects, and all printing. After this date, orders for these items must be made on a FY 2014-2015 requisition.

➢ GOODS RECEIVED ON OR BEFORE JUNE 30th MUST HAVE A FY 2013-2014 REQUISITION.

May 19, 2014

➢ Cut-off date for college to input information for the FY 2014-2015 Tentative Budget presentation at the June 23, 2014 Board Meeting (due by Noon).

May 23, 2014

➢ Scholarship Award spreadsheet due to Accounts Payable by the Commencement date.
SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT  
FY 2013-2014 CLOSING AND  
FY 2014-2015 BUDGET DEVELOPMENT CALENDAR  

DUE DATES/ACTIVITY DESCRIPTION  
SERVICES PERFORMED IN JUNE MUST HAVE A FY 2013-2014 REQUISITION  

June 6, 2014  
➢ All remaining FY 2013-2014 Direct Pay requisitions must be completed (submitted and approved) at the colleges (travel, contract services, rentals, etc.), except for emergencies.  

June 13, 2014  
➢ Last day for warehouse requisitions (stores orders) to be expensed from FY 2013-2014 budgets.  

June 17-30, 2014  
➢ Warehouse Stores closed for inventory. No stores requisitions accepted; however, all other warehouse functions remain operational.  

June 18, 2014  
➢ Office Supplies – OfficeMax cut-off for FY 2013-2014 expenses. Orders and Credits not received by this date will be applied toward next fiscal year.  

June 19, 2014  
➢ Final date for District Office to issue checks and registers for FY 2013-2014 until July 1, 2014.  

June 25, 2014  
➢ Cut-off date for college FY 2013-2014 credit card purchases. Items not received by June 30 will be charged to new fiscal year.  
➢ Deadline to submit cash receipts and deposits for FY 2013-2014 to District Accounting.  

July 3, 2014  
➢ All Categorical Payroll accruals to District Accounting for processing. Information received after this time will be expensed against the FY 2014-2015 budget (see section 2, item 7).
DUE DATES/ACTIVITY DESCRIPTION

July 3, 2014

- Last Day to submit all FY 2013-2014 emergency requisitions.
- Final receipts for Blanket purchase orders are due to District Accounting.
- All FY 2013-2014 Blanket purchase orders are closed out.

July 7, 2014

- All remaining FY 2013-2014 invoices & checks due to District Accounting for accruals.
- Last Day for Unrestricted General Fund Expense Transfers.
- FY 2013-2014 Accounts Receivable list due to District Accounting.

July 14, 2014

- Project directors review program expenditures to close fiscal year categoricals.

July 18, 2014

- Last Day for Expense Transfers for Categoricals.
- Last day for FY 2013-2014 Budget Transfers.
- Distribution of encumbrance carry-forward to College Fiscal Services.

July 24, 2014

- Distribution of Restricted and Unrestricted General Fund Ending Balances and Carry-overs.

July 28, 2014

- Cut-off date for college budget information to be input for presentation at the August 25, 2014 Board Meeting (Noon Deadline).

August 25, 2014

- Public Hearing and Board of Trustees Adoption of FY 2014-2015 Final Budget.
- Budget Posted to Financial System.
PROCEDURE & POLICY INFORMATION FOR
FY 2013-2014 CLOSING AND
FY 2014-2015 BUDGET DEVELOPMENT CALENDAR

1) BUDGET DEVELOPMENT
The Fiscal Year Closing and Budget Development Calendar establishes the major budget development target dates, District-wide, which must be met in order to complete the budget development process by August 25, 2014.

2) PURCHASING CUT-OFF DATE
April 1, 2014 is the Purchasing cut-off date for equipment (including furniture), software, and non-OfficeMax supplies, ALL APPROVALS MUST BE COMPLETED AND RECEIVED IN PURCHASING BY THIS DATE. Any requisition submitted after this date must be designated as an extreme emergency by the location’s fiscal office before Purchasing will process.

The respective fiscal office contacts are as follows:

District Services: Kim McCord
Saddleback College: Carol Hilton
ATEP and Irvine Valley College: Davit Khachatryan

Categorical project requisitions will be accepted until May 1, 2014; APPROVALS MUST BE COMPLETED AND RECEIVED IN PURCHASING BY THIS DATE. Requisitions for travel and operational expenses (such as contracted services, speakers, rentals, etc.) will be accepted until June 6, 2014.

NOTE: For FY 2013-2014 Requisitions:

Services performed and goods received on or before June 30, 2014 will be charged to the FY 2013-2014 budget. THERE ARE NO EXCEPTIONS.

3) OFFICE SUPPLIES – OFFICEMAX
Purchasing will accept office supply on-line orders (with written approval) to be expensed to the FY 2013-2014 fiscal year through June 18, 2014. Orders received after that date will be processed for the FY 2014-2015 fiscal year.

4) COLLEGE CREDIT CARD PURCHASES
Except in extreme emergency, college credit card purchases will not be authorized beyond June 25, 2014.

5) STORES ORDERS
The warehouse will accept requisitions for stores orders up to June 13, 2014. Orders received after that date will be returned to the departments for
re-submittal in FY 2014-2015 fiscal year. From June 17 through June 30 stores inventory will be taken, and no orders will be processed.

6) BLANKET PURCHASE ORDERS

All FY 2013-2014 Blanket purchase orders will be closed out on July 3, 2014. Purchases made after that date will be charged to FY 2014-2015. Receipts must be forwarded to the Accounts Payable department immediately, and must be received in that office no later than July 3, 2014.

7) ACCRUALS

All goods received on or before June 30 and all services performed on or before June 30, must be expensed to the current fiscal year. All invoices or reimbursement requests for those goods or services must be received in District Accounting no later than July 3, 2014. Although the payments may be made after July 1, 2014, those expenses will still be recorded to the fiscal year in which goods and services were received.

Salary expenditures which are reported on timecards are not regularly accrued. Unless a special request is made, all time reported for classified hourly assignments and Summer Academic time sheets for the period of June 16 – June 30, 2014 will be reflected in FY 2014-2015. Salary accruals will be limited to categorical programs that do not allow carry-over of funds and will not be accepted until after the time has been worked. As in the case above, these accruals must be submitted to the District Accounting office no later than July 3, 2014, at 5 p.m.

All expenses to be accrued must be completed prior to June 30. District accounting office will not accrue expenses unless goods are received or services are completed prior to June 30. All accruals will require that documentation, as follows, be provided prior to an accrual being made:

**Conferences:** Approved requisition, reimbursement claim & required receipts.

**Consultants and Independent Contractors:** Purchase order, board approval date, signed contract, W-9 for payee, & approved invoice.

**Payment for**

**Regular Purchases:** Purchase order, receiver & invoice.

**Salaries & Benefits:** Approved time cards for time worked.
8) **ENCUMBRANCE CARRY-FORWARDS**

Purchase orders which are outstanding at June 30th, but for which the goods or services have not been received, will be “closed-out” at year end. The funds which were budgeted for these outstanding obligations will be included in the Unrestricted General Fund ending balance for each operating unit. Encumbrance carry-forwards will be re-encumbered in the new fiscal year. It will be the responsibility of each operating unit fiscal director to ensure that adequate funds are budgeted in the new fiscal year to meet these outstanding obligations. To facilitate this process, District Accounting will provide the college fiscal office a listing of encumbrance carry-forward by **July 18, 2014**.

9) **INITIAL BUDGET PLANNING ALLOCATION ASSUMPTIONS**

At the initial stage of the budget process, the following assumptions apply in order to establish appropriation parameters.

**A. Salary Schedules**

Refer to District website HR/Employee Information
http://www.socccd.edu/humanresources/hr_salary.html

The schedule of Academic Assigned Work Days presented in Exhibit A.

**B. Employee Benefits**

Employee benefits projected rates are established as follows:

1. Health Benefit Costs
   a) Academic Administrators  $24,049 per year
   b) Board Members  $23,667 per year
   c) CSEA  $23,618 per year
   d) Classified Manager  $24,049 per year
   e) Faculty  $23,952 per year
   f) POA  $23,552 per year
2. STRS  8.25% of Annual Salary
3. PERS  12.00% of Annual Salary
4. OASDI  6.20% of Annual Salary to $117,000 maximum earnings
5. Medicare  1.45% of Annual Salary
6. Unemployment Insurance  1.00% of Annual Salary
7. Worker’s Compensation  1.80% of Annual Salary

To assist in the projection of benefit costs for personnel, the Employee Cost Worksheet is available on SharePoint (Business Services/Accounting/Forms). This worksheet format details all of the current benefit components associated with personnel classifications.

* As Applicable
C. Ending Balances

Currently, ending balances for the colleges are a projected estimate as provided by the College Fiscal Services. Actual ending balances cannot be determined until after the closing of the accounting books. We expect that ending balances will be available by July 24, 2014. Once calculated, college ending balances will be carried forward to the new fiscal year.

D. Local Revenues

Local revenue projections will be initially assumed to be equal to the level of funding which is currently projected in the colleges’ FY 2013-2014 operating budget. During the budget development process, the operating units will have the opportunity to adjust their respective projections.

10) FY 2013-2014 CHART OF ACCOUNTS/ORGANIZATIONAL RELATIONSHIPS

The Chart of Accounts and Organizational Relationships documents are both available on SharePoint for viewing and/or printing.

11) CONTINUING CONTRACTS/MEMBERSHIP APPROPRIATIONS

A. Continuing Contracts

Included in the Budget Development Guidelines is a listing of the continuing contract obligations for FY 2014-2015, as of January 31, 2014. Any further commitment made by an operating unit should be recorded and budgeted for accordingly. It is the unit’s responsibility to budget for these additional costs. A current listing of multiple year contracts is included in Exhibit B.

B. Institutional Memberships

Institutional Memberships are approved by the Board of Trustees in July and January of each year and should be budgeted by the applicable operating unit. Refer to applicable board agenda items located on the District website.

C. Requisition Due Dates for Annual Supplies/Bids

For specific purchasing deadlines, refer to the Requisition Due Dates for Annual Supplies/Bids provided in Exhibit C.
## SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

### ESTIMATED ACADEMIC ASSIGNED WORK DAYS

**FOR FY 2014-2015**

<table>
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<tr>
<th>ASSIGNED WORKDAYS</th>
<th>DESCRIPTION</th>
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<tbody>
<tr>
<td>198</td>
<td>Assistant Football Coach</td>
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<tr>
<td>195</td>
<td>Counselor</td>
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<tr>
<td>198</td>
<td>Head Baseball Coach</td>
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<tr>
<td>198</td>
<td>Head Basketball Coach</td>
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<tr>
<td>194</td>
<td>Head Cross Country Coach</td>
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<tr>
<td>198</td>
<td>Head Football Coach</td>
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<tr>
<td>194</td>
<td>Head Golf Coach</td>
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<tr>
<td>194</td>
<td>Head Men’s Volleyball Coach</td>
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<tr>
<td>198</td>
<td>Head Soccer Coach</td>
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<tr>
<td>198</td>
<td>Head Softball Coach</td>
</tr>
<tr>
<td>194</td>
<td>Head Tennis Coach</td>
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<tr>
<td>194</td>
<td>Head Women’s Volleyball Coach</td>
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<tr>
<td>178</td>
<td>Instructor</td>
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<tr>
<td>194</td>
<td>Instrumental Music Instructor</td>
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<tr>
<td>195</td>
<td>Learning Disabilities Specialist</td>
</tr>
<tr>
<td>178</td>
<td>Librarian - 36 hour work week</td>
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<tr>
<td>195</td>
<td>Matriculation Coordinator</td>
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<td>47 (Estimate)</td>
<td>Paramedic Program Course Director (Revised Every Year)</td>
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<td>187</td>
<td>Vocal Music Instructor</td>
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<td>198</td>
<td>Assistant Baseball Coach</td>
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<td>194</td>
<td>Head Badminton Coach</td>
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<td>187</td>
<td>Pep Squad Advisor</td>
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<td>198</td>
<td>Head Swimming Coach</td>
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<td>198</td>
<td>Head Track Coach</td>
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<td>194</td>
<td>Head Water Polo Coach</td>
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Per Academic Master Agreement 2011-2014
### SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT
### MULTIPLE YEAR CONTRACTS
### TIME & LEASE PURCHASES & RENTALS
### FY 2013-2014 - FY 2017-2018

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<td>California Energy Commission</td>
<td>IVC Energy L/P</td>
<td>14 Yrs</td>
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<td>City of Tustin</td>
<td>Sublease Tustin MCAS L</td>
<td>(On Going)</td>
<td>6,600.00</td>
<td>6,600.00</td>
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<td>Mobile Modular Mgmt. Corp.</td>
<td>2 Modular Buildings at IVC (Comm Ed) L</td>
<td>3 Yr</td>
<td>12,936.00</td>
<td>12,936.00</td>
<td>12,936.00</td>
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<td>IVC Energy L/P</td>
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<td>Pitney-Bowes Global</td>
<td>DM1000 Mailing System for the mailroom (Lease #7551246) L</td>
<td>5 Yrs</td>
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<td>9,492.00</td>
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<td>San Juan Company</td>
<td>KSBR Transmitter Site L</td>
<td>(On Going)</td>
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<td>Mailroom copier MP171 L</td>
<td>3 Yrs</td>
<td>926.42</td>
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<td>SC Maintenance Dept - Xerox 7535P (Lease ends 6/30/17) L</td>
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<td>4,000.00</td>
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<td>SC - Publications Dept X700XV L</td>
<td>5 Yrs</td>
<td>60,574.91</td>
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<td>SC Duplicating Equipment - 7 copiers (Division walk-up) L</td>
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<td>Human Resources - WC7775P L</td>
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<td>Xerox Corporation</td>
<td>Fiscal Services - WC7345 L</td>
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<td>Xerox Corporation</td>
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<td>5 Yrs</td>
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<tr>
<td>IVC Warehouse - WC3550-Trade In L</td>
<td>5 Yrs</td>
<td>825.68</td>
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<tr>
<td>IVC Warehouse - WC5335-New L</td>
<td>5 Yrs</td>
<td>1,031.00</td>
<td>2,062.00</td>
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<td>9,279.00</td>
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Total Commitments:
- 2,612,239.61
- 244,245.48
- 234,547.48
- 221,611.48
- 210,811.23
- 2,181,282.69
Requisition Due Dates for Annual Supplies/Bids

COMMODITY

March 5, 2014
- Community Education Brochures & Mailing, SC & IVC

May 1, 2014
- Biology, Geology, & Marine Science Supplies
- Chemistry & Physics Supplies

June 2, 2014
- Maintenance Supplies
- Pool Supplies
- Transportation (Tires)

MULTI-YEAR CONTRACT (Renewal or Bid)

- 1st Class Postage Service
- Custodial Supplies
- Office Max

NOTE: If you have a maintenance contract in this particular area and do not wish to renew it, the Purchasing Department must be notified, as some of our contracts are renewed automatically on July 1st if not canceled.