



# ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

## 2013-2014 ADOPTED BUDGET



September 9, 2013

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***SECTION 1***

***BUDGET NARRATIVE***

## **ANTELOPE VALLEY COMMUNITY COLLEGE 2013-2014 ADOPTED BUDGET NARRATIVE**

### 2012-2013 Unaudited Actuals

The District assumed in the 2012-2013 adopted budget that Proposition 30: Schools & Safety Act would not pass in order to budget conservatively. Proposition 30 passed by 54% in November 2012, preventing significant workload reductions to class offerings and other support services. The passage of Proposition 30 created the Education Protection Account (EPA). The EPA is funded from a tax package that raised the state sales tax by 0.25% from January 1, 2013 through December 31, 2016 and increased personal income taxes to individuals making over \$250K from 2012-2018. The EPA funds are not considered “new revenue”, but prevented severe cuts to Higher Education. It is important to note that these taxes are temporary.

The EPA funds have certain accountability provisions:

1. The spending plan must be approved by the governing board during a public meeting each year.
2. EPA funds cannot be used for the salaries and benefits of administrators or any other administrative costs (as determined through the account code structure).
3. Each year, the Local Education Agency (LEA) must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

The Governor’s May revision showed improvement in the California economy; however, there are several risks in the budget that will be discussed further below. Due to risks with the economic outlook, the Legislative Analysts Office (LAO) is advising the Governor to provide emphasis on large budgetary and retirement liabilities. In addition, the LAO recommends that with the State’s volatility, that building larger reserves in the coming years should be a priority.<sup>1</sup>

The dissolution of the Redevelopment Agencies continue to be a challenge as there is a shortage of property taxes coupled with the commitment to backfill community colleges.

The estimated actuals for 2012-2013 includes an anticipated recalculation deficit of \$264,659 for additional property tax and enrollment received above the Chancellor’s Office P2 fiscal report estimates. If the deficit does not come to fruition, it will go into the ending fund balance.

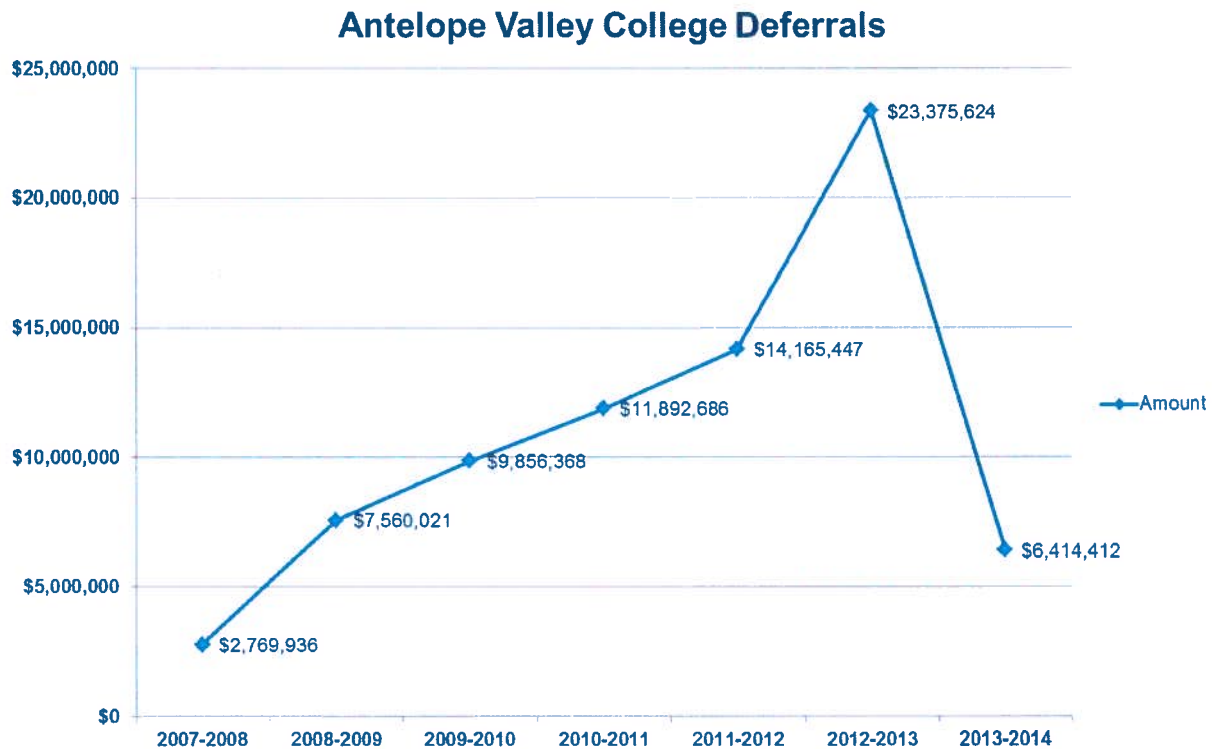
### California Governor's Proposed 2013-2014 State Budget

The California State budget was signed by the Governor on June 27, 2013. The budget includes a \$1.1 billion reserve. Although the passage of Proposition 30 showed strong tax receipts, the Governor revised estimates downward from the January 2013 estimates. The Legislative Analyst's Office (LAO) projects that the revenues will be \$2.8 billion higher than the Governor's 2013-2014 estimates.<sup>2</sup> The Governor is proposing that California's Community Colleges be funded as follows:

1. \$87.5M for COLA (1.57%), first COLA since 2007-2008 budget
2. \$89.4M to restore access (1.63%)
3. \$88M partial Categorical program restoration (DSPS, EOPS, Student Success & CalWORKs)
4. Reduction of deferrals to \$592 million from the \$961 million prior to the passage of Proposition 30
5. \$30M for one-time deferred maintenance and instructional equipment, first time since 2008-2009 budget
6. \$25 million available for Adult Education grants
7. \$16.9 million for the Online Education initiative
8. \$47 million in Prop 39 funds to be allocated by the Chancellor for energy and workforce projects

As noted above, included in the Governor's budget is addressing deferrals which is a part of the wall of debt in California. In 2011-2012, the deferrals reached a staggering \$991 million of inter and intra year deferrals. \$30 million of this was a shifting of payments in early 2012 to the end of the fiscal year. In 2012-2013, \$190 million in inter and intra year deferrals were bought down, leaving \$801 million in deferrals to California Community Colleges. The Governor is proposing to reduce the deferrals by \$209 million, leaving \$592 million in 2013-2014.

Deferrals have been a cash flow challenge to Antelope Valley College. Roughly 78%-80% of our general fund revenues come from State apportionment. While other Districts in the State have utilized their property tax revenues, these types of revenues in the Antelope Valley have significantly declined. Antelope Valley College had to borrow \$23.5 million in 2012-2013 due to the uncertainty of Proposition 30 passing. This resulted in borrowing costs and interest expense to the District. On the following page is a chart showing the impact of deferrals to the District.



\*Spike in 2012-2013 included Education Protection Account (EPA) funds of \$8.8 million not received until the end of June 2013

### Antelope Valley College's 2013-2014 Budget

#### *Revenue Assumptions:*

The unrestricted budget is showing positive signs in that there are no mid-year triggers built in as in previous years in order to adapt to the California state budget. Some positive economic growth and the backfill of EPA funds have resulted in some restoration of funds to the California Community College System. More specifically, Antelope Valley College is assuming the following revenue assumptions.

- COLA in the amount of 1.57%; plus 1% to be negotiated
- No growth funding
- 18% of 2011-2012 workload reductions or 157 FTES restoration
- Partial Restoration of selected categorical programs and reduced District support of \$150K to offset the restoration (DSPS & EOPS)
- No Prior Year Recalculation
- \$46 per credit unit
- Continued deferrals which will require cash flow analysis
- 0.5% deficit factor included-\$282,314

#### *Expenditure Assumptions:*

The expenditure assumptions can be found in the Exhibit A to the Adopted Budget

### Opportunities in the 2013-2014 Budget

#### *Partial Restoration of Categorical Programs*

In 2009-2010, State categorical programs were drastically reduced, some to the tune of 40%. Certain programs had federal mandates and the District backfilled a portion of funding on a temporary basis in order to remain compliant. District support will be reduced by the amount of State funding that is being infused back into the categorical programs as this was never a proposed permanent solution to fund these programs. The District has included these assumptions in the adopted budget.

Statewide Categorical Funding	2012-2013 Allocations	Increase/ (Decrease)	2013-2014 Total
Apprenticeship Training & Instruction	\$0	\$15,694,000	\$15,694,000
Disabled Students	\$69,223,000	\$15,000,000	\$84,223,000
Financial Aid Administration	\$71,025,000	(\$3,488,000)	\$67,537,000
Special Services for CalWorks Students	\$26,695,000	\$7,850,000	\$34,545,000
Student Success & Support Program (a.k.a Matriculation)	\$49,183,000	\$50,000,000	\$99,183,000
Telecommunication & Technology	\$15,290,000	\$500,000	\$15,790,000
Academic Senate for Community Colleges	\$318,000	\$150,000	\$468,000
Instructional Block Grant/Scheduled Maintenance	\$0	\$30,000,000	30,000,000
EOPS	\$73,605,000	\$15,000,000	\$88,605,000
Adult Ed	\$0	\$25,000,000	\$25,000,000
Expanding Technology	\$0	\$16,910,000	\$16,910,000



### 2011-2012 Workload Restoration

The workload reductions from 2009-2010 have been restored in the budget. There is an opportunity to earn back/restore 1.63% in 2011-2012 Full-Time Equivalent Students (FTES) or 18% of what was reduced. Antelope Valley College is planning on earning back 157 of the 2011-2012 reduced FTES. This could potentially lead to an additional \$800K-\$900K in revenue and has been included in the adopted budget. It is important to add that we are not growing in FTES, but merely are restoring from prior year workload reductions.

Reductions That <i>Have Been Implemented</i>	Fiscal Year	Workload %	Apportionment	Base	FTES	New Base	Head Count
Initial Workload Reduction	2011-2012	-6.21%	(\$3,223,949)	11,371	(706)	10,665	(1,484)
Additional Deficit due to \$23 mil in base funding increase from 2009-2010 and 2010-2011 with no state funding increase (2 new colleges, several new centers and natural increases to basic allocation)			(\$129,285)				
Tier 1 Deficit Co-Efficient			(\$309,085)				
Tier 2 Additional Workload Reduction		-1.52%	(\$741,526)		(162)	10,502	(341)
Student Fee Deficit Co-Efficient/P-Tax Shortfall			(\$1,389,460)				
<b>2011-2012 Total Reductions</b>		<b>-7.74%</b>	<b>(\$5,793,305)</b>		<b>(869)</b>		<b>(1,825)</b>

### Risks in the Budget

#### *The Affordable Care Act (ACA)*

On June 28, 2012, the Supreme Court upheld the Patient Protection and Affordable Care Act as constitutional. Although it was signed into law in 2010, the majority of the provisions will not be effective until January 2014 and the remaining phased in by 2018. Most notably, the impact for employers not following the provisions could result in IRS penalties of \$3,000 per impacted employee. Antelope Valley College is in the process of assessing any possible risks and developing mitigation plans to limit the potential financial impact to the District.



*CalPERS*

There are risks to the proposed expenditures regarding CalPERS. Currently, there is a large unfunded liability at the State and there is a proposal that employers pick up the additional liability. In 2013-2014, no information has been given on increased employer contributions, however, this should remain as part of the long-term budget strategy of the college as a potential increase in the future.

*Redevelopment Dissolution*

The California Department of Finance and Community College Chancellor's Office disagree on the amounts owed to colleges for the guaranteed backfill for redevelopment fund tax receipts for 2012-2013. The potential deficit could be anywhere from over \$2 million to Antelope Valley College or as little as \$200K. Based on discussions with the Chancellor's Office, it is anticipated that the majority if not all of the deficit will be backfilled.

*Temporary Taxes*

Proposition 30 funding is temporary. Without extension, the sales tax increase will go away at the end of 2016 and the personal income tax portion will conclude at the end of 2018. The District will need to work on long-term budget planning strategies to address the potential erosion of Proposition 30 funds.

*Deficits/Shortfalls*

The District has assumed a 0.5% deficit or \$282,314 to address any potential shortfalls with property taxes or State revenue streams. Below is a history of deficits to Antelope Valley College for 2007-2008 through 2011-2012. 2012-2013 is not included because it is still being worked out by the Department of Finance and Chancellor's Office with the RDA dissolution.

<b>Deficit Co-Efficient</b>	<b>Percentage</b>	<b>Amount</b>	<b>Source</b>
2007-2008	0.32%	-\$180,331	Exhibit E dated 2/23/09
2008-2009	1.19%	-\$678,322	Exhibit E dated 3/18/10
2009-2010	0.00%	\$0	Exhibit E dated 2/17/11
2010-2011	0.32%	-\$185,559	Exhibit E dated 2/7/12
2011-2012	1.94%	-\$1,036,074	Exhibit E dated 2/12/13
<b>Total</b>		<b>-\$2,080,286</b>	

## Antelope Valley Community Colleges Strategic Planning Approach Leading to the 2013-2014 Adopted Budget

After the May revision was released, several on campus communications were provided. There were two town hall meetings on May 24, 2013 to go over the budget updates. The draft tentative budget was then released to the budget and finance subcommittee on May 28, 2013 and then subsequently to the Strategic Planning & Budget Council (SPBC) on May 29, 2013. An open Board of Trustees study session was held on May 31, 2013. Included in all of these communications was the Exhibit A to the tentative budget that identifies changes in expenditures from 2012-2013 to the 2013-2014 tentative budget. The Exhibit A is a transparent document that shows the expenditure assumptions to the unrestricted fund budget. As a part of our strategic planning process, a resource allocation budget has been included to address the new budget call needs of the District.

In addition, a Welcome Back budget presentation was given on August 16, 2013 that disclosed to the campus community the assumptions going into the adopted budget. A joint SPBC and budget subcommittee meeting was held on August 28, 2013 to review the adopted budget.

### Other Funds

The 2013-2014 Adopted Budget includes estimates for the following:

1. General Fund Restricted (Fund 01.3)
2. Scheduled Maintenance (Funds 44.0 and 48.0)
3. Measure R Bond (Fund 41.0)
4. Bond Interest and Redemption (Fund 21.0)
5. Palmdale Redevelopment (43.0)
6. Bookstore (Fund 51.0)
7. Cafeteria (Fund 52.0)
8. Child Development Center (Fund 33.0)
9. Student Representative Fees (Fund 72.0)
10. Other Trust Funds (Fund 74.0)
11. Financial Aid (Funds 74.1, 74.2)

### Linking the Strategic Plan and the Budget

The budget building process uses the following general guidelines for prioritizing budget requests. Primary priority is given to identifying the level of necessary ongoing expenditures to sustain the District's current level of operational services. Subsequent priority is given to selecting new initiatives to enhance the mission by reviewing the various objectives listed in the Educational Master Plan and selecting from among them those particular objectives to implement in the current year's budget.

The District's Educational Master Plan, which is the strategic plan, provides the broad context for implementing the mission. The Educational Master Plan is augmented by the Facilities Master Plan, Technology Plan, the Human Resources Plan, and the Enrollment Management Plan. District plans are considered "living documents" which undergo periodic review and revision.

The Educational Master Plan, Facilities Plan, the Technology Plan, and the Enrollment Management Plan provide the goals from which the District derives its multi-year strategic plan. Augmentations to the general operating budget must be aligned with the college's mission, student learning and operational outcomes, program review and institutional learning outcomes.

The Strategic Planning and Budget Council (SPBC), a participatory governance committee, monitors the college-wide planning process and its effectiveness and makes budget recommendations to the President. The President makes the recommendations to the Board for approval.

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*Legislative Analyst's Office: The 2013-2014 Budget: Overview of the May Revision, May 17, 2013*<sup>1</sup>

*California Community Colleges Chancellor's Office 2013-2014 Southern California Budget Workshop, August 6, 2013*<sup>2</sup>

**Exhibit A Estimated  
2012-2013 Unrestricted Expenditure Changes to 2013-2014 Adopted Budget**

	Change	Increase	Decrease	Total
1	Restoration: Travel & Training Budget Reinstatement	\$ 50,000		
2	Restoration: District-Funded Student Workers	\$ 25,000		
3	Restoration: Increase in non-instructional materials ~ 7%	\$ 50,000		
4	Increase in Per Diem Rate Reimbursement	\$ 83,616		
5	Increase in Mileage Rate Reimbursement from \$0.485 to \$0.56	\$ 7,782		
6	Increase in Step & Column Estimates	\$ 411,908		
7	Decrease in State Unemployment Insurance from 1.10% to 0.05%		\$ (392,808)	
8	Legal Reserve Contingency	\$ 100,000		
9	Contingency Reserve-Unforseen and Emergency Conditions	\$ 100,000		
10	Blackboard (Covered under Prop 20 in 12-13)	\$ 127,153		
11	EbscoHost (Covered under Prop 20 in 12-13)	\$ 20,000		
12	Dean of Institutional Research & Effectiveness Sal & Benes difference	\$ 122,177		
13	Research Analyst difference Salary & Benefits difference	\$ 57,248		
14	Performing Arts Manager Salary & Benefits difference	\$ 53,845		
15	Vice President of Student Services Salary & Benefits difference	\$ 7,631		
16	Faculty Retirements x 6 Salary & Benefits		\$ (692,004)	
17	Faculty Retirement Replacements x 6 Salary & Benefits	\$ 511,560		
18	Centralized IMC Projector Bulbs	\$ 10,000		
19	SERP Completed		\$ (387,113)	
20	GASB 45 Contribution to Trust Fund for Retiree Health Liability	\$ 387,113		
21	Financial Aid Tech I - 2 Positions Salary & Benefits difference	\$ 57,571		
22	SCE Rebill Completed		\$ (177,021)	
23	Increase in Solar payments	\$ 11,200		
24	EOPS Director going from 50% to 100% Salary & Benefits	\$ 76,061		
25	Security Contract Increase of 3% per year	\$ 47,357		
26	Fleet Replacement-Bus. Paid for out of mandated cost block grant	\$ -		
27	Ellucian Mobile Application for Smart Phones	\$ 14,000		
28	District transfer support to Palmdale for rental payments-RDA shortfall	\$ -		
29	Central Plant payment (Lancaster RDA funded in 12-13) also in 13-14	\$ -		
30	Resource Allocation Funding	\$ 300,000		
31	Biennial Elections	\$ 500,000		
32	Interim President Salary & Benefits Reduction		\$ (54,245)	
33	Vice President of Human Resources Salary & Benefits Difference	\$ 33,192		
34	Increase in Course Offerings	\$ 551,537		
35	Recruitments for 2 Custodians and 1 Utility Worker	\$ 164,957		
36	1.57% COLA	\$ 659,726		
37	Increase above salaries, 1%	\$ 425,079		
38	Instructional Materials Reduction-block grant funds in budget		\$ (100,000)	
39	Reduction in District categorical program support due to State-wide budget increases		\$ (150,000)	
<b>Total Increase (Decrease)</b>		<b>\$ 4,965,712</b>	<b>\$ (1,953,191)</b>	<b>\$ 3,012,522</b>

***SECTION 2***

***ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY***

## 2013-2014 Antelope Valley College Adopted Budget

2012-2013 Estimated Actuals							
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Surplus/Deficit	Reserve
	<i>General Fund</i>						
01.0	Unrestricted	7,456,314	58,174,686	56,182,339	9,448,661	1,992,347	16.82%
01.3	Restricted	982,005	9,158,468	7,948,432	2,192,040	1,210,035	27.58%
44.0 & 48.0	Scheduled Maintenance	3,898,295	2,671,634	3,567,984	3,001,944	(896,351)	
41.0	Measure R Bond Fund	10,151,726	53,975	6,786,398	3,419,303	(6,732,423)	
21.0	Bond Interest & Redemption	4,816,181	7,751,287	7,084,141	5,483,327	667,146	
43.0	Palmdale Redevelopment	370,107	551,917	667,914	254,110	(115,997)	
51.0	Bookstore	1,435,855	911,089	1,206,788	1,140,156	(295,699)	
52.0	Cafeteria	(192,698)	239,762	267,143	(220,079)	(27,381)	
33.0	Child Development Center	5,085	608,304	613,389	0	(5,085)	
72	Student Rep	224,998	30,962	34,446	221,514	(3,484)	
74	Other Trust Funds	43,716	192,373	192,379	43,710	(6)	
74.1 & 74.2	Financial Aid	350,183	50,140,696	49,086,777	1,404,102	1,053,918	
<b>Antelope Valley College Budget</b>			<b>80,344,457</b>	<b>84,551,353</b>		<b>(4,206,896)</b>	

2013-2014 Adopted Budget							
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	Surplus/Deficit	Reserve
	<i>General Fund</i>						
01.0	Unrestricted	9,448,661	59,199,108	59,194,859	9,452,910	4,249	15.97%
01.3	Restricted	2,192,040	10,290,719	10,290,353	2,192,406	366	21.31%
44.0 & 48.0	Scheduled Maintenance	3,001,944	1,042,338	1,088,811	2,955,471	(46,473)	
41.0	Measure R Bond Fund	3,419,303	26,988	3,446,291	(0)	(3,419,303)	
21.0	Bond Interest & Redemption	5,483,327	6,798,326	7,280,703	5,000,950	(482,377)	
43.0	Palmdale Redevelopment	254,110	551,422	695,118	110,414	(143,696)	
51.0	Bookstore	1,140,156	900,000	1,007,662	1,032,494	(107,662)	
52.0	Cafeteria	(220,079)	244,065	273,083	(249,096)	(29,018)	
33.0	Child Development Center	0	643,774	643,774	0	0	
72	Student Rep	221,514	31,443	41,000	211,957	(9,557)	
74	Other Trust Funds	43,710	200,115	200,000	43,825	115	
74.1 & 74.2	Financial Aid	1,404,102	50,642,102	52,008,517	37,687	(1,366,415)	
<b>Antelope Valley College Budget</b>			<b>79,928,297</b>	<b>84,161,654</b>		<b>(4,233,356)</b>	



***SECTION 3***

***BUDGET SUMMARY  
GENERAL FUND***

# ANTELOPE VALLEY COLLEGE

## 2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND SUMMARY RESTRICTED AND UNRESTRICTED

<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget Scenario C: 1.57% COLA plus 1% of salaries</b>
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<b><i>BEGINNING FUND BALANCE</i></b>		<b>8,438,319</b>	<b>11,640,702</b>
<b><i>REVENUE</i></b>			
8100-8200	Federal	3,013,355	4,243,284
8600-8700	State	54,225,990	55,499,844
8800	Local	10,093,809	9,746,699
<b><u>Total Revenue</u></b>		<b>67,333,154</b>	<b>69,489,827</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>75,771,473</b>	<b>81,130,528</b>
<b><i>EXPENDITURES</i></b>			
1100-1400	Academic Salaries	26,523,587	28,132,696
2100-2400	Classified Salaries	13,313,540	14,110,044
3100-3800	Employee Benefits	11,612,225	11,787,729
4100-4700	Supplies	1,990,414	2,147,107
5100-5800	Other Operating Costs	8,019,880	8,802,019
6100-6700	Capital Expenditures	636,829	1,540,119
<b><u>Total Expenditures</u></b>		<b>62,096,474</b>	<b>66,519,714</b>
7100-7600	Other Outgo	2,034,297	2,965,498
<b><u>Total Expenditures &amp; Other Outgo</u></b>		<b>64,130,771</b>	<b>69,485,212</b>
<b>Unrestricted &amp; Restricted Fund Balance</b>		<b>11,640,702</b>	<b>11,645,317</b>
<b><i>Fund Balance Breakout</i></b>			
Basic Skills Carryover		390,951	420,248
Prop 20 Carryover		465,353	540,009
TTIP Carryover		6,553	0
Health Services Carryover		451,353	502,818
Proctoring Services Carryover		22,222	30,000
Block Grant Carryover		63,813	0
Misc. Programs Carryover		791,796	699,331
Unrestricted Subfund Balance		9,448,661	9,452,910
<b>Surplus/Deficit</b>		<b>3,202,383</b>	<b>4,615</b>

***SECTION 4***

***BUDGET DETAIL  
GENERAL FUND***

**ANTELOPE VALLEY COLLEGE**

**2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED**

		<b>2012-2013 Estimated Actuals</b>	<b>2013-2014 Adopted Budget Scenario C: 1.57% COLA plus 1% of salaries</b>
<b>REVENUE</b>			
<b>FEDERAL REVENUE</b>			
8121	Federal College Work Study	236,007	253,782
8140	Tanf - Federal (50%)	73,354	71,418
8159	PELL Admin. Allowance	42,790	42,790
8160	Veteran's Education	0	4,383
8170	Vocation Technical Education	535,578	504,247
8171	Career Tech	32,038	61,376
8181	TAFT/STEM Grant	1,413,164	2,336,148
8192/93	Independent Living Pgrm - A/B Youth Development	45,360	45,360
8201	Title V Hsi Grant & SOLO	378,922	574,969
8203	Trio Grant	200,353	293,023
8290	Misc Federal Income	55,789	55,789
<b>TOTAL FEDERAL REVENUE</b>		<b>3,013,355</b>	<b>4,243,284</b>
<b>STATE REVENUE</b>			
8600	State Revenues		
8610	General Apportionments	38,220,759	40,715,249
8611	Basic Skills	627,272	236,321
8615	Enrollment Fee Financial Asst.	208,556	183,057
8616	BFAP Administration	551,783	523,289
8617	Early College High School (SOAR)	36,327	36,327
8624	EOPS	556,292	693,580
8625	CARE	129,034	129,034
8626	Disabled Student Progr Svcs	515,383	582,045
8627	CalWorks	595,800	614,553
8628	Matriculation	388,985	777,970
8629	Telecom And Tech Infrastructure Program (TTIP)	6,553	6,553
8630	Education Protection Account (EPA)	8,846,421	7,638,083
8631	DPSS CalWorks	101,215	131,000
8633	Career Tech SB70	610,044	443,217
8635	Nursing Enrollment Grant (Object will change to EPA)	149,350	110,850
8640	Tanf - State (50%)	73,490	71,418
8642	Tanf-CDC	3,458	0
8655	Instructional Block Grant	81,006	196,356
8657	Staff Diversity	6,523	6,523
8660	Interest	11,600	0
8662	Workforce Innovation Partnership	126,163	0
8663	Foster Parent Training Program	114,954	114,954
8670	State Tax Subventions	36,881	36,881
8681	State Lottery Proceeds - Reg	1,318,715	1,338,211
8682	State Lottery Proceeds-Prop 20	330,162	331,762
8685	Mandated Cost Reimbursement	293,985	297,332
8690	Other State Revenues	0	0
8691	Adjunct Faculty Parity	240,104	240,104
8692	Adjunct Office Hours	38,200	38,200
8693	Adjunct Health Costs	6,975	6,975
8699	Other Local Revenue	0	0
8790	Misc State Income	0	0
<b>TOTAL STATE REVENUE</b>		<b>54,225,990</b>	<b>55,499,844</b>

**ANTELOPE VALLEY COLLEGE**

**2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL**  
**RESTRICTED AND UNRESTRICTED**

		<b>2012-2013 Estimated Actuals</b>	<b>2013-2014 Adopted Budget Scenario C: 1.57% COLA plus 1% of salaries</b>
8811	Tax Allocation, Secured Roll	4,619,734	4,822,297
8812	Tax Allocation, Supp. Roll	83,720	84,207
8813	Tax Allocation, Unsecured Roll	175,753	227,559
8816	Prior Years Taxes	311,400	334,267
8817	Eraf	10,957	0
8833/8836	Instr Contracts, Yosemite Ccd & CCE	9,477	10,000
8848	Asb Tutors	0	0
8850	AVC Facilities Rental	45	0
8851	CSUB Facilities Rental	10,000	10,000
8860	Interest and Investment Income	469,741	250,000
8872	Community Service Classes	94,534	15,000
8874	Enrollment	2,408,844	2,322,007
8876	Student Health Services	551,410	578,465
8877	Instructional/Lab Fees	43,666	43,666
8879	Transcript Charges	10,835	10,835
8880	Nonresident Tuition	361,268	361,268
8881	Parking Services-Public Transp	227,693	225,000
8882	Proctoring Services	25,274	8,000
8886	Electric Vehicle Usage	15,049	0
8887	Audit Refunds/Challenges	16,669	16,669
8889	Library Book Fines	8,920	8,920
8890	Other Local Revenues	378,539	378,539
8893	Other Local Revenue Contracts	38,882	25,000
8894	Royalty Revenue	0	0
8896	Other Local Revenue/Cash In Bank	185,073	0
8898	Events Local Revenue	36,325	15,000
8981	Interfund Xfers - In	0	0
<b>TOTAL LOCAL REVENUE</b>		<b>10,093,809</b>	<b>9,746,699</b>
<b>GRAND TOTAL REVENUE</b>		<b>67,333,154</b>	<b>69,489,827</b>

**ANTELOPE VALLEY COLLEGE**

**2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL**  
**RESTRICTED AND UNRESTRICTED**

<b>EXPENDITURES</b>		<b>2012-2013 Estimated Actuals</b>	<b>2013-2014 Adopted Budget Scenario C: 1.57% COLA plus 1% of salaries</b>
<b>1000</b>	<b>ACADEMIC SALARIES</b>		
1100	Teachers Salaries	12,558,233	12,727,958
1200	Regular, Non-Teaching	4,152,186	4,744,311
1300	Adjunct, Teaching	8,894,749	9,837,499
1400	Other, Non-teaching	918,419	822,928
	<b>TOTAL ACADEMIC SALARIES</b>	<b>26,523,587</b>	<b>28,132,696</b>
<b>2000</b>	<b>CLASSIFIED SALARIES</b>		
2100	Regular, Non-Instr.	10,555,137	11,420,665
2200	Regular, Instr. Aides	988,434	1,018,392
2300	Hourly, Non-Instr.	1,578,072	1,492,805
2400	Hrly, Instr. Aides	191,897	178,182
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>13,313,540</b>	<b>14,110,044</b>
<b>3000</b>	<b>EMPLOYEE BENEFITS</b>		
3100	State Teachers Ret.	1,809,782	1,927,117
3200	PERS	1,346,948	1,447,989
3300	OASDI/Medicare	1,376,018	1,481,107
3400	Health & Welfare	5,674,722	5,874,962
3500	Unemployment Ins.	445,447	32,961
3600	Workers' Comp.	851,408	916,409
3800	Alternative Retirement Plan	107,900	107,186
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>11,612,225</b>	<b>11,787,729</b>
<b>4000</b>	<b>SUPPLIES</b>		
4100	Textbooks	0	0
4200	Books & Other Reference Mat'l	3,621	4,000
4300	Instructional Materials & Supplies	833,686	733,686
4400	Software	20,070	29,827
4500	Non-Instructional Supplies/Equip	1,074,017	1,311,935
4600	Transportation Supplies	57,472	57,472
4700	Food Supplies	1,548	10,186
		0	0
	<b>TOTAL SUPPLIES</b>	<b>1,990,414</b>	<b>2,147,107</b>



**ANTELOPE VALLEY COLLEGE**

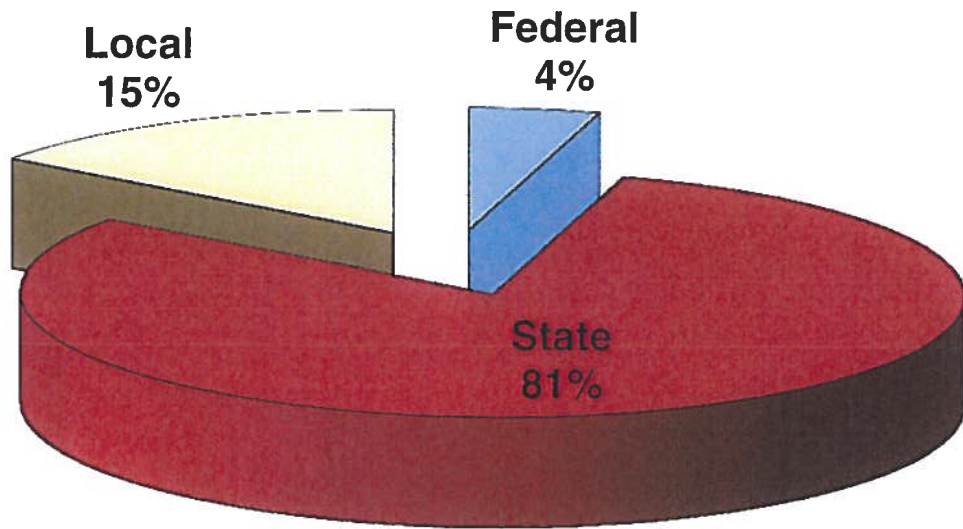
**2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL**  
**RESTRICTED AND UNRESTRICTED**

		<b>2012-2013 Estimated Actuals</b>	<b>2013-2014 Adopted Budget Scenario C: 1.57% COLA plus 1% of salaries</b>
<b>EXPENDITURES</b>			
<b>5000</b>	<b>OTHER OPERATING EXP</b>		
5100	Consultants	1,556,598	1,406,598
5200	Conferences & Travel	322,493	463,891
5300	Dues & Memberships	968,247	1,109,400
5400	Insurance	595,032	595,032
5500	Utilities	1,469,567	1,469,567
5600	Rentals & Repairs	364,086	366,316
5700	Legal, Audit, Elections	370,758	970,758
5800	Other Services, Misc.	2,373,099	2,420,457
5900	Other Support	0	0
	<b>TOTAL OTHER OPER EXP</b>	<b>8,019,880</b>	<b>8,802,019</b>
<b>6000</b>	<b>CAPITAL OUTLAY</b>		
6100	Site Improvement	0	53,807
6200	Building & Improvements	29,415	464,011
6300	Library Books	63,077	82,963
6400	Equipment	544,337	939,337
	<b>TOTAL CAPITAL OUTLAY</b>	<b>636,829</b>	<b>1,540,119</b>
<b>7000</b>	<b>OTHER OUTGO</b>		
7000	Other Outgo	0	0
7100	Debt Retirement	1,698,330	1,145,396
7310	Interfund Transfers Out (CDC)	151,196	151,196
7400	Other Transfers	184,771	148,369
7500	Student Grants & Payments	0	0
7600	Payments for Students	0	0
7900	Reserve for Expenditures	0	1,520,537
	<b>TOTAL OTHER OUTGO</b>	<b>2,034,297</b>	<b>2,965,498</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>64,130,771</b>	<b>69,485,212</b>

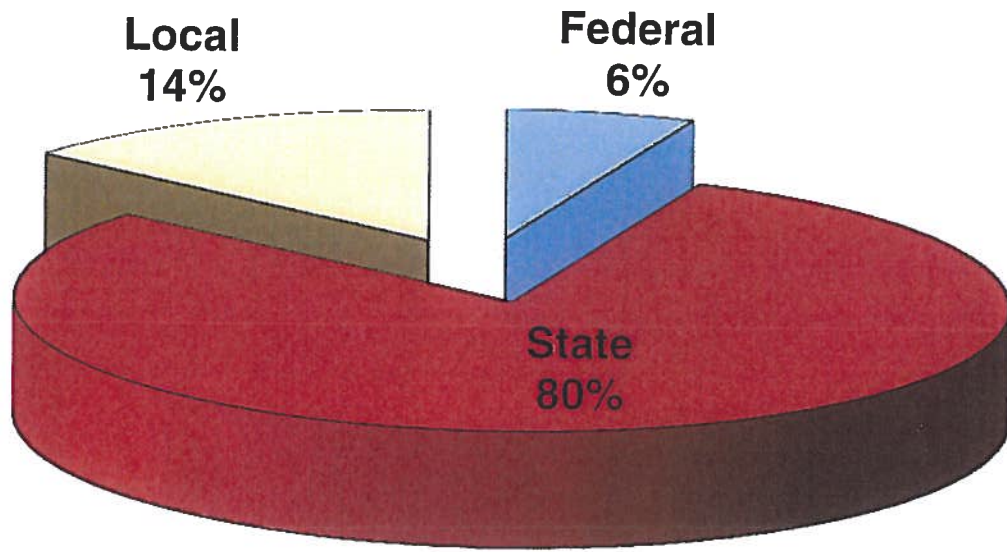
Surplus/Deficit

<b>3,202,383</b>	<b>4,615</b>
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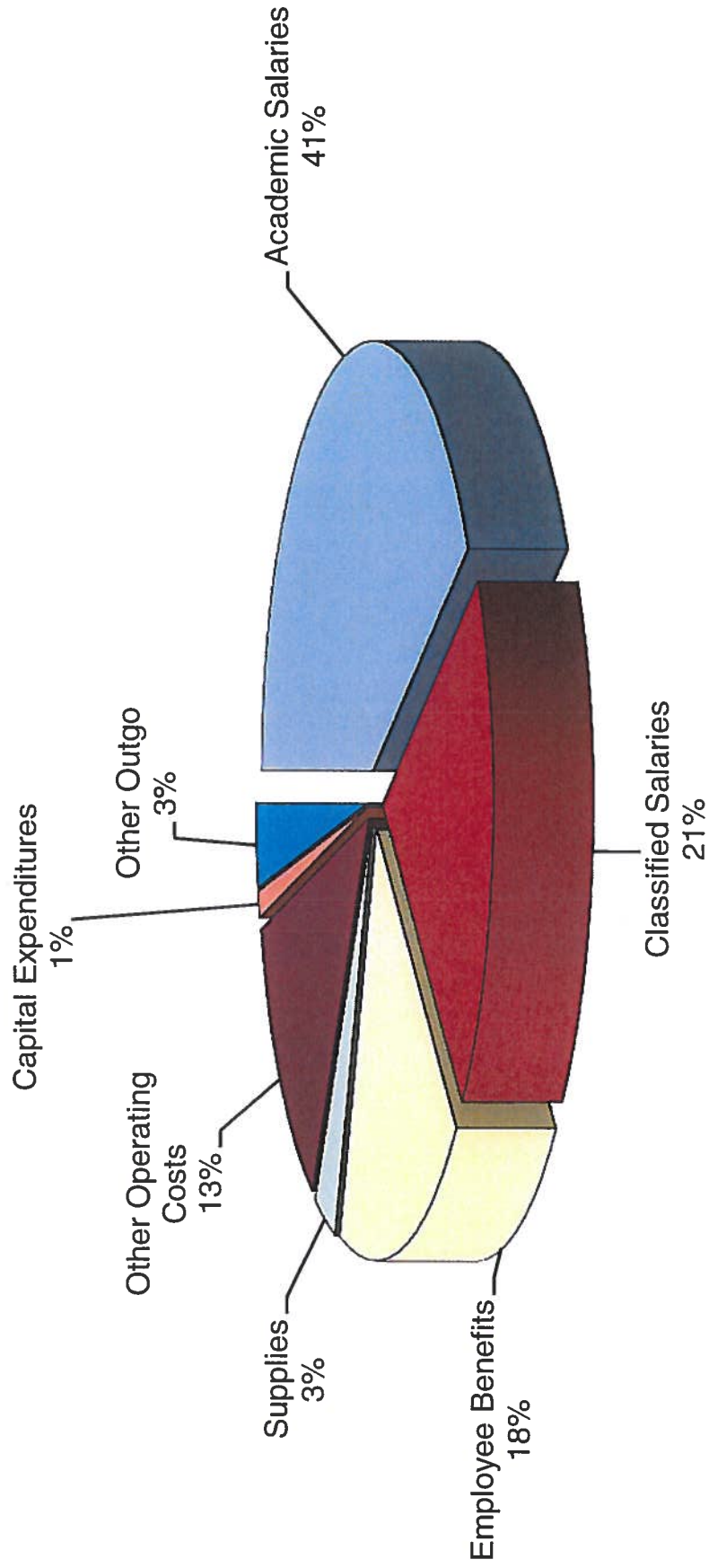
**ANTELOPE VALLEY COLLEGE  
GENERAL FUND REVENUE  
ESTIMATED ACTUALS 2012-2013**



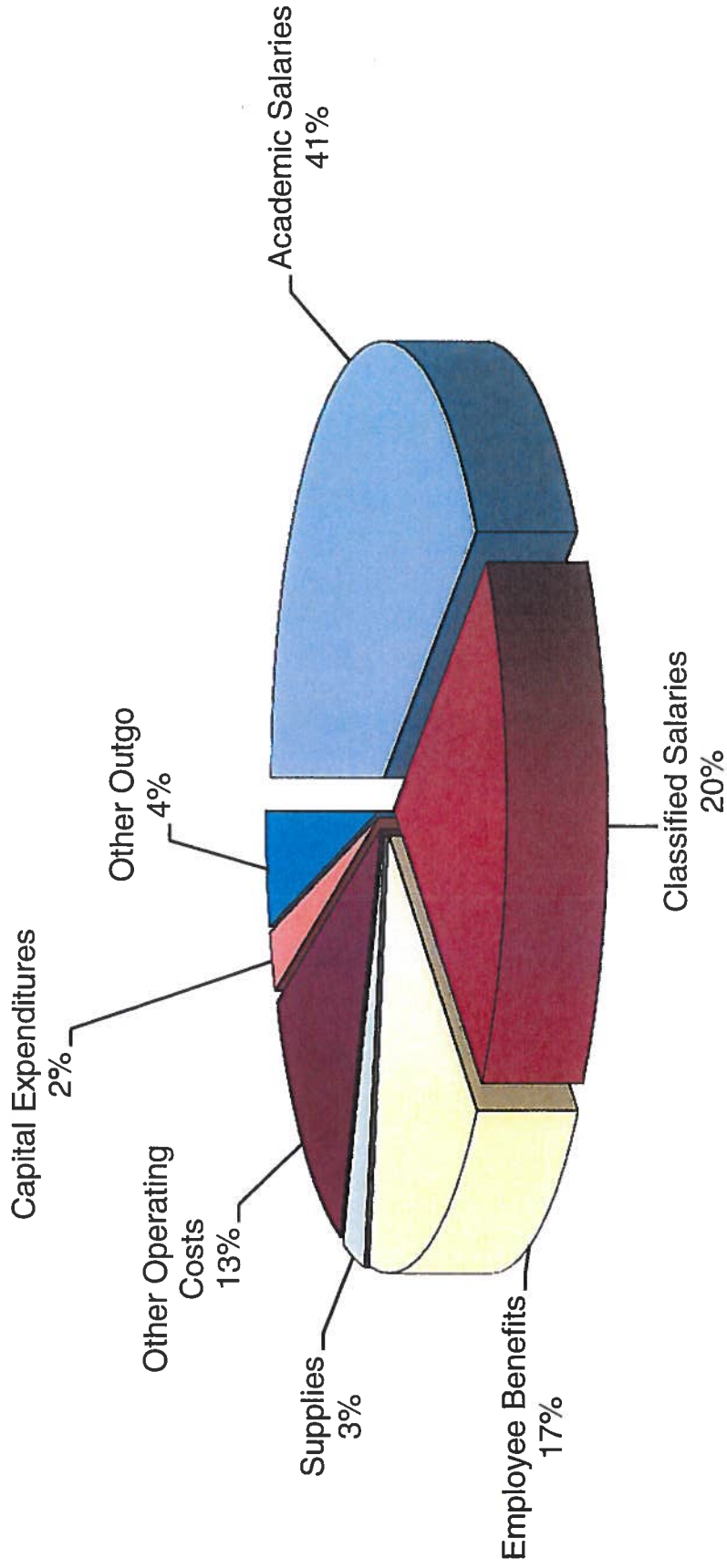
**ANTELOPE VALLEY COLLEGE  
GENERAL FUND REVENUE  
ADOPTED BUDGET 2013-2014**



ANTELOPE VALLEY COLLEGE  
GENERAL FUND EXPENDITURES  
ESTIMATED ACTUALS 2012-2013



ANTELOPE VALLEY COLLEGE  
GENERAL FUND EXPENDITURES  
ADOPTED BUDGET  
2013-2014



***SECTION 5***

***BUDGET SUMMARY  
GENERAL FUND-UNRESTRICTED***



**ANTELOPE VALLEY COLLEGE**  
**2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND**  
**UNRESTRICTED SUMMARY**

		<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget Scenario C: 1.57% COLA plus 1% of salaries</b>
<b>BEGINNING FUND BALANCE</b>		7,456,314	9,448,661
<b>REVENUE</b>			
8100-8200	Federal	55,789	60,172
8600-8700	State	48,719,655	50,013,703
8800	Local	9,399,243	9,125,234
<b>Total Revenue</b>		58,174,686	59,199,108
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>65,631,000</b>	<b>68,647,769</b>
<b>EXPENDITURES</b>			
1100-1400	Academic Salaries	25,088,109	26,454,367
2100-2400	Classified Salaries	10,909,542	11,599,087
3100-3800	Employee Benefits	10,579,438	10,542,067
4100-4700	Supplies	988,007	948,007
5100-5800	Other Operating Costs	6,465,738	7,245,647
6100-6700	Capital Expenditures	69,531	189,531
<b>Total Expenditures</b>		54,100,365	56,978,706
7100-7600	Other Outgo	2,081,974	2,216,153
<b>Total Expenditures &amp; Other Outgo</b>		<b>56,182,339</b>	<b>59,194,859</b>
<b>Reserves</b>			
Reserve for Contingency (Mid-Year Cuts)		0	0
<b>Ending Fund Balance</b>		<b>9,448,661</b>	<b>9,452,910</b>
Surplus/(Deficit)		1,992,347	4,249
<b>Reserve %</b>		<b>16.82%</b>	<b>15.97%</b>

***SECTION 6***

***BUDGET DETAIL***  
***GENERAL FUND-UNRESTRICTED***

**ANTELOPE VALLEY COLLEGE  
2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND  
UNRESTRICTED DETAIL**

		2012-2013 Unaudited Actuals	2013-2014 Adopted Budget Scenario C: 1.57% COLA plus 1% of salaries
<b>BEGINNING FUND BALANCE</b>		7,456,314	9,448,661
<b>REVENUE</b>			
<b>FEDERAL REVENUE</b>			
8160	Veteran's Education	0	4,383
8290	Misc Federal Income	55,789	55,789
<b>TOTAL FEDERAL REVENUE</b>		<b>55,789</b>	<b>60,172</b>
<b>STATE REVENUE</b>			
8600	State Revenues	0	0
8610	General Apportionments	38,220,759	40,715,249
8630	Education Protection Account (EPA)	8,846,421	7,638,083
8660	Interest	11,600	0
8670	State Tax Subventions	36,881	36,881
8681	State Lottery Proceeds - Reg	1,318,715	1,338,211
8690	Other State Revenues	0	0
8691	Adjunct Faculty Parity	240,104	240,104
8692	Adjunct Office Hours	38,200	38,200
8693	Adjunct Health Costs	6,975	6,975
8699	Other Local Revenue	0	0
8760	Other Income-State	0	0
8790	Misc State Income	0	0
<b>TOTAL STATE REVENUE</b>		<b>48,719,655</b>	<b>50,013,703</b>
<b>LOCAL REVENUE</b>			
8811	Tax Allocation, Secured Roll	4,619,734	4,822,297
8812	Tax Allocation, Supp. Roll	83,720	84,207
8813	Tax Allocation, Unsecured Roll	175,753	227,559
8816	Prior Years Taxes	311,400	334,267
8817	Eraf	10,957	0
8848	Asb Tutors	0	0
8850	AVC Facilities Rental	45	0
8851	CSUB Facilities Rental	10,000	10,000
8860	Interest and Investment Income	456,364	240,000
8872	Community Service Classes	0	0
8874	Enrollment	2,408,844	2,322,007
8877	Instructional/Lab Fees	43,666	43,666
8879	Transcript Charges	10,835	10,835
8880	Nonresident Tuition	361,268	361,268
8881	Parking Services-Public Transp	227,693	225,000
8886	Electric Vehicle Usage	15,049	0
8887	Audit Refunds/Challenges	16,669	16,669
8889	Library Book Fines	8,920	8,920
8890	Other Local Revenues	378,539	378,539
8893	Other Local Revenue Contracts	38,882	25,000
8894	Royalty Revenue	0	0
8896	Other Local Revenue/Cash In Bank	184,579	0
8898	Events Local Revenue	36,325	15,000
8981	Interfund Xfers - In	0	0
<b>TOTAL LOCAL REVENUE</b>		<b>9,399,243</b>	<b>9,125,234</b>
<b>GRAND TOTAL REVENUE</b>		<b>58,174,686</b>	<b>59,199,108</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>65,631,000</b>	<b>68,647,769</b>

**ANTELOPE VALLEY COLLEGE**  
**2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND**  
**UNRESTRICTED DETAIL**

		2012-2013 Unaudited Actuals	2013-2014 Adopted Budget Scenario C: 1.57% COLA plus 1% of salaries
<b>EXPENDITURES</b>			
<b>1000</b>	<b>ACADEMIC SALARIES</b>		
1100	Teachers Salaries	12,281,609	12,450,715
1200	Regular, Non-Teaching	3,331,683	3,783,910
1300	Adjunct, Teaching	8,825,070	9,553,297
1400	Other, Non-teaching	649,747	666,445
	<b>TOTAL ACADEMIC SALARIES</b>	<b>25,088,109</b>	<b>26,454,367</b>
<b>2000</b>	<b>CLASSIFIED SALARIES</b>		
2100	Regular, Non-Instr.	8,996,201	9,635,593
2200	Regular, Instr. Aides	972,337	997,490
2300	Hourly, Non-Instr.	767,501	792,501
2400	Hrly, Instr. Aides	173,503	173,503
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>10,909,542</b>	<b>11,599,087</b>
<b>3000</b>	<b>EMPLOYEE BENEFITS</b>		
3100	State Teachers Ret.	1,703,957	1,799,016
3200	PERS	1,168,916	1,224,209
3300	OASDI/Medicare	1,228,168	1,281,406
3400	Health & Welfare	5,186,652	5,303,683
3500	Unemployment Ins.	412,874	18,952
3600	Workers' Comp.	774,321	810,251
3800	Alternative Retirement Plan	104,550	104,550
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>10,579,438</b>	<b>10,542,067</b>
<b>4000</b>	<b>SUPPLIES</b>		
4100	Textbooks	0	0
4200	Books & Other Reference Mat'l	0	0
4300	Instructional Materials & Supplies	203,497	103,497
4400	Software	4,827	4,827
4500	Non-Instructional Supplies/Equip	722,211	782,211
4600	Transportation Supplies	57,472	57,472
4700	Food Supplies	0	0
	<b>TOTAL SUPPLIES</b>	<b>988,007</b>	<b>948,007</b>

**ANTELOPE VALLEY COLLEGE  
2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND  
UNRESTRICTED DETAIL**

		2012-2013 Unaudited Actuals	2013-2014 Adopted Budget Scenario C: 1.57% COLA plus 1% of salaries
<b>EXPENDITURES</b>			
<b>5000</b>	<b>OTHER OPERATING EXP</b>		
5100	Consultants	500,144	350,144
5200	Conferences & Travel	168,238	309,636
5300	Dues & Memberships	639,188	780,341
5400	Insurance	595,032	595,032
5500	Utilities	1,469,567	1,469,567
5600	Rentals & Repairs	356,038	356,038
5700	Legal, Audit, Elections	370,758	970,758
5800	Other Services, Misc.	2,366,773	2,414,131
5900	Other Support	0	0
	<b>TOTAL OTHER OPER EXP</b>	<b>6,465,738</b>	<b>7,245,647</b>
<b>6000</b>	<b>CAPITAL OUTLAY</b>		
6100	Site Improvement	0	0
6200	Building & Improvements	0	0
6300	Library Books	31,168	31,168
6400	Equipment	38,363	158,363
	<b>TOTAL CAPITAL OUTLAY</b>	<b>69,531</b>	<b>189,531</b>
<b>7000</b>	<b>OTHER OUTGO</b>		
7000	Other Outgo	0	0
7100	Debt Retirement	1,698,330	1,145,396
7310	Interfund Transfers Out (CDC)	151,196	151,196
7400	Other Transfers	232,448	232,448
7500	Student Grants & Payments	0	0
7600	Payments for Students	0	0
7900	Reserve for Expenditures	0	687,113
	<b>TOTAL OTHER OUTGO</b>	<b>2,081,974</b>	<b>2,216,153</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>56,182,339</b>	<b>59,194,859</b>

Ending Fund Balance

9,448,661

9,452,910

Surplus/(Deficit)

1,992,347

4,249

Reserve %

16.82%

15.97%

***SECTION 7***

***BUDGET SUMMARY  
GENERAL FUND-RESTRICTED***



# ANTELOPE VALLEY COLLEGE

## 2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND RESTRICTED SUMMARY

		<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget</b>
<b><i>BEGINNING FUND BALANCE</i></b>		<i>982,005</i>	<i>2,192,040</i>
<b><i>REVENUE</i></b>			
8100-8200	Federal	2,957,566	4,183,113
8600-8700	State	5,506,335	5,486,141
8800	Local	<u>694,566</u>	<u>621,465</u>
<b><u>Total Revenue</u></b>		9,158,468	10,290,719
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>10,140,473</b>	<b>12,482,759</b>
<b><i>EXPENDITURES</i></b>			
1100-1400	Academic Salaries	1,435,478	1,678,329
2100-2400	Classified Salaries	2,403,998	2,510,957
3100-3800	Employee Benefits	1,032,787	1,245,662
4100-4700	Supplies	1,002,407	1,199,100
5100-5800	Other Operating Costs	1,554,142	1,556,372
6100-6700	Capital Expenditures	567,298	1,350,588
<b><u>Total Expenditures</u></b>		7,996,109	9,541,008
7100-7600	Other Outgo	-47,677	749,345
<b><u>Total Expenditures &amp; Other Outgo</u></b>		<b>7,948,432</b>	<b>10,290,353</b>
<b><u>Fund Balance Breakout</u></b>			
Basic Skills Carryover		390,951	420,248
Prop 20 Carryover		465,353	540,009
TTIP Carryover		6,553	0
Health Services Carryover		451,353	502,818
Proctoring Services Carryover		22,222	30,000
Block Grant Carryover		63,813	0
Misc. Programs Carryover		791,796	699,331
<b><i>Ending Fund Balance</i></b>		<i>2,192,040</i>	<i>2,192,406</i>
<b>Surplus/Deficit</b>		<b>1,210,035</b>	<b>366</b>

***SECTION 8***

***BUDGET DETAIL  
GENERAL FUND-RESTRICTED***

**ANTELOPE VALLEY COLLEGE**

**2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND  
RESTRICTED DETAIL**

		<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget Scenario C: 1.57% COLA plus 1% of salaries</b>
<b>BEGINNING FUND BALANCE</b>		982,005	2,192,040
<b>FEDERAL REVENUE</b>			
8121	Federal College Work Study	236,007	253,782
8140	Tanf - Federal (50%)	73,354	71,418
8159	PELL Admin. Allowance	42,790	42,790
8170	Vocation Technical Education	535,578	504,247
8171	Career Tech	32,038	61,376
8181	TAFT/STEM Grant	1,413,164	2,336,148
8192/93	Independent Living Pgrm - A/B Youth Development	45,360	45,360
8201	Title V Hsi Grant & SOLO	378,922	574,969
8203	Trio Grant	200,353	293,023
8290	Misc Federal Income	0	0
<b>TOTAL FEDERAL REVENUE</b>		<b>2,957,566</b>	<b>4,183,113</b>
<b>STATE REVENUE</b>			
8611	Basic Skills	627,272	236,321
8615	Enrollment Fee Financial Asst.	208,556	183,057
8616	BFAP Administration	551,783	523,289
8617	Early College High School (SOAR)	36,327	36,327
8624	EOPS	556,292	693,580
8625	CARE	129,034	129,034
8626	Disabled Student Progr Svcs	515,383	582,045
8627	CalWorks	595,800	614,553
8628	Matriculation	388,985	777,970
8629	Telecom And Tech Infrastructure Program (TTIP)	6,553	6,553
8631	DPSS CalWorks	101,215	131,000
8633	Career Tech SB70	610,044	443,217
8635	Nursing Enrollment	149,350	110,850
8640	Tanf - State (50%)	73,490	71,418
8642	Tanf-CDC	3,458	0
8655	Instructional Block Grant	81,006	196,356
8657	Staff Diversity	6,523	6,523
8662	Workforce Innovation Partnership	126,163	0
8663	Foster Parent Training Program	114,954	114,954
8682	State Lottery Proceeds-Prop 20	330,162	331,762
8685	Mandated Cost Reimbursement	293,985	297,332
<b>TOTAL STATE REVENUE</b>		<b>5,506,335</b>	<b>5,486,141</b>
<b>LOCAL REVENUE</b>			
8833/8836	Instr Contracts, Yosemite Ccd & CCE	9,477	10,000
8860	Interest and Investment Income	13,377	10,000
8871/8872	Community Service & CCD Classes	94,534	15,000
8876	Student Health Services	551,410	578,465
8882	Proctoring Services	25,274	8,000
8896	Other Local Revenue/Cash In Bank	494	0
<b>TOTAL LOCAL REVENUE</b>		<b>694,566</b>	<b>621,465</b>
<b>GRAND TOTAL REVENUE</b>		<b>9,158,468</b>	<b>10,290,719</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>10,140,473</b>	<b>12,482,759</b>

**ANTELOPE VALLEY COLLEGE**

**2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND  
RESTRICTED DETAIL**

		<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget Scenario C: 1.57% COLA plus 1% of salaries</b>
<b>EXPENDITURES</b>			
<b>1000</b>	<b>ACADEMIC SALARIES</b>		
1100	Teachers Salaries	276,624	277,243
1200	Regular, Non-Teaching	820,503	960,401
1300	Adjunct, Teaching	69,679	284,202
1400	Other, Non-teaching	268,672	156,483
	<b>TOTAL ACADEMIC SALARIES</b>	<b>1,435,478</b>	<b>1,678,329</b>
<b>2000</b>	<b>CLASSIFIED SALARIES</b>		
2100	Regular, Non-Instr.	1,558,936	1,785,072
2200	Regular, Instr. Aides	16,097	20,902
2300	Hourly, Non-Instr.	810,571	700,304
2400	Hrly, Instr. Aides	18,394	4,679
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>2,403,998</b>	<b>2,510,957</b>
<b>3000</b>	<b>EMPLOYEE BENEFITS</b>		
3100	State Teachers Ret.	105,825	128,101
3200	PERS	178,032	223,780
3300	OASDI	147,850	199,701
3400	Health & Welfare	488,070	571,279
3500	Unemployment Ins.	32,573	14,009
3600	Workers' Comp.	77,087	106,158
3800	Alternative Retirement Plan	3,350	2,636
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,032,787</b>	<b>1,245,662</b>
<b>4000</b>	<b>SUPPLIES</b>		
4100	Textbooks	0	0
4200	Books & Other Reference Mat'l	3,621	4,000
4300	Instructional Materials & Supplies	630,189	630,189
4400	Software	15,243	25,000
4500	Non-Instructional Supplies/Equip	351,806	529,724
4600	Transportation Supplies	0	0
4700	Food Supplies	1,548	10,186
	<b>TOTAL SUPPLIES</b>	<b>1,002,407</b>	<b>1,199,100</b>

**ANTELOPE VALLEY COLLEGE**

**2013-2014 ADOPTED BUDGET SUMMARY-GENERAL FUND  
RESTRICTED DETAIL**

		<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget Scenario C: 1.57% COLA plus 1% of salaries</b>
<b>EXPENDITURES</b>			
<b>5000</b>	<b>OTHER OPERATING EXP</b>		
5100	Consultants	1,056,454	1,056,454
5200	Conferences & Travel	154,255	154,255
5300	Dues & Memberships	329,059	329,059
5400	Insurance	0	0
5500	Utilities	0	0
5600	Rentals & Repairs	8,048	10,278
5700	Legal, Audit, Elections	0	0
5800	Other Services, Misc.	6,326	6,326
5804	Borrowing Interest Expense	0	0
5900	Other Support	0	0
	<b>TOTAL OTHER OPER EXP</b>	<b>1,554,142</b>	<b>1,556,372</b>
<b>6000</b>	<b>CAPITAL OUTLAY</b>		
6100	Site Improvement	0	53,807
6200	Building & Improvements	29,415	464,011
6300	Library Books	31,909	51,795
6400	Equipment	505,974	780,974
6500	Equipment Replacement	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>567,298</b>	<b>1,350,588</b>
<b>7000</b>	<b>OTHER OUTGO</b>		
7000	Other Outgo	0	0
7100	Debt Retirement	0	0
7310	Interfund Transfers Out	0	0
7400	Other Transfers	-47,677	-84,079
7500	Student Grants & Payments	0	0
7600	Payments for Students	0	0
7900	Reserve for Expenditures	0	833,424
	<b>TOTAL OTHER OUTGO</b>	<b>-47,677</b>	<b>749,345</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>7,948,432</b>	<b>10,290,353</b>
Ending Fund Balance		<b>2,192,040</b>	<b>2,192,406</b>
Surplus/Deficit		<b>1,210,035</b>	<b>366</b>

***SECTION 9***

***CAPITAL OUTLAY PROJECT FUNDS***

ANTELOPE VALLEY COLLEGE

**SCHEDULED MAINTENANCE AND SPECIAL PROJECTS**

**ADOPTED BUDGET**

2013-2014

2012-2013 Unaudited Actuals	2013-2014 Adopted Budget
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<b>Beginning Fund Balance</b>	3,898,295	3,001,944
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**REVENUE**

8651	Capital Outlay	1,388,379	0
8652	Scheduled Maintenance Funds	0	132,338
8818	Penalties, Interest, Deliq. RDA	3,099	0
8819	AB1290 RDA	5,171	0
8860	Interest	14,447	10,000
8891	Lancaster RDA Passthrough	1,260,537	900,000

<b>Total Revenue</b>	2,671,634	1,042,338
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<b>Total Beginning Balance and Revenue</b>	6,569,928	4,044,282
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**EXPENDITURES**

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	4,115	0
5100-5800	Other Operating Costs	44,473	0
6100-6700	Capital Expenditures	3,519,397	587,494

<b>Total Expenditures</b>	3,567,984	587,494
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7100-7600	Other Outgo	0	501,317
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<b>Total Expenditures &amp; Other Outgo</b>	3,567,984	1,088,811
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<b>Total Ending Fund Balance</b>	3,001,944	2,955,471
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<b>Surplus/Deficit</b>	(896,351)	(46,473)
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ANTELOPE VALLEY COLLEGE

**SCHEDULED MAINTENANCE AND SPECIAL PROJECTS**

**ADOPTED BUDGET**

2013-2014

**DETAIL OF SCHEDULED MAINTENANCE  
AND SPECIAL PROJECTS**

	2012-2013 Unaudited Actuals	2013-2014 Adopted Budget
<b>Beginning Fund Balance</b>	3,898,295	3,001,944
<b>REVENUE</b>		
8651 Capital Outlay	1,388,379	0
8652 State Building Projects Fund	0	132,338
8818 Penalties, Interest, Deliq. RDA	3,099	0
8819 AB1290 RDA	5,171	0
8860 Interest	14,447	10,000
8891 Lancaster RDA Passthrough	1,260,537	900,000
<b>Total Revenue</b>	<b>2,671,634</b>	<b>1,042,338</b>
<b>Total Beginning Balance and Revenue</b>	<b>6,569,928</b>	<b>4,044,282</b>

**DETAIL OF SCHEDULED MAINTENANCE  
AND SPECIAL PROJECTS**

	2012-2013 Unaudited Actuals	2013-2014 Adopted Budget
<b>EXPENDITURES:</b>		
Facilities Planning Service	19,260	0
Health Science FPP/Building	2,269,299	0
Theatre Arts Building	509,560	0
Replace Gym Hot Water Boiler System		95,000
Convert Obsolete Energy Mgmt System		492,494
Repair & Replace Gym Plumbing		0
Fitness & Wellness Center	7,860	0
Solar Project	46,684	0
Faculty Office Modulars	220,014	0
Information Technology Service		0
Central Plant Energy Project Payment	426,005	501,317
Energy Loan Payment	32,536	0
Site Improvement	5,310	0
Post Academy Law Enforcement		0
M&O Small Capital Projects	19,886	0
Veteran's Center	9,169	0
Radiologic Lab		0
Campus Police Remodel		0
SOAR	2,400	0
<b>Total Expenditures</b>	<b>3,567,984</b>	<b>1,088,811</b>
<b>Ending Fund Balance</b>	<b>3,001,944</b>	<b>2,955,471</b>



**ANTELOPE VALLEY COLLEGE**

**BOND PROJECTS FUND**  
**ADOPTED BUDGET**  
**2013-2014**

2012-2013 Unaudited Actuals	2013-2014 Adopted Budget
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<b><i>Beginning Fund Balance</i></b>	10,151,726	3,419,303
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***REVENUE***

8860 Interest	53,975	26,988
8890 Other Local Revenues	0	0
8941 Proceeds from Sale of G.O Bond	0	0
8980 Transfers In	0	0

<b><u>Total Revenue</u></b>	53,975	26,988
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<b><u>Total Beginning Balance and Revenue</u></b>	10,205,701	3,446,291
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***EXPENDITURES***

1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	8,133	0
3100-3800 Employee Benefits	2,087	0
4100-4700 Supplies	(36,935)	0
5100-5800 Other Operating Costs	120,758	58,278
6100-6700 Capital Expenditures	6,692,355	3,388,013

<b><u>Total Expenditures</u></b>	6,786,398	3,446,291
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7100-7600 Other Outgo	0	0
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<b><u>Total Expenditures &amp; Other Outgo</u></b>	6,786,398	3,446,291
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<b><i>Ending Fund Balance</i></b>	<b>3,419,303</b>	<b>0</b>
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**ANTELOPE VALLEY COLLEGE**

**BOND PROJECTS FUND**  
**ADOPTED BUDGET**  
**2013-2014**

DETAIL OF BOND PROJECTS

		<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget</b>
<b>Beginning Balance</b>		10,151,726	3,419,303
<b>REVENUE</b>			
8860	Interest	53,975	26,988
8890	Other Local Revenues	0	0
8941	Proceeds from Sale of G.O Bond	0	0
8980	Transfers In	0	0
<b>Total Revenue</b>		53,975	26,988
<b>Total Beginning Balance and Revenue</b>		10,205,701	3,446,291
<b>EXPENDITURES</b>			
	Autobody Relocation	12,428	0
	M&O/Ops Facility	20,880	0
	Theatre Arts Facility	(262,379)	0
	Health & Sciences Building	5,824,592	50,000
	West Campus Expansion	76,021	
	Ag Labs & Greenhouses	12,295	0
	Replace/Upgrade Campus Infrastructure	126,251	1,870,115
	AVC Road Projects	23,128	0
	2010 Capital Outlay	886,363	1,467,898
	ADA Improvements	1,622	
	HVAC Repairs/Replacement	1,428	0
	Administrative Costs	63,770	58,278
<b>Total Expenditures</b>		6,786,398	3,446,291
<b>Ending Fund Balance</b>		<b>3,419,303</b>	<b>0</b>

**ANTELOPE VALLEY COLLEGE**

**BOND INTEREST AND REDEMPTION FUND**  
**ADOPTED BUDGET**  
**2013-2014**

2012-2013 Unaudited Actuals	2013-2014 Adopted Budget
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<b><i>Beginning Fund Balance</i></b>	4,816,181	5,483,327
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***REVENUE***

8600 State Revenue	0	0
8800 Local Revenue	7,751,287	6,798,326

<b><u>Total Revenue</u></b>	7,751,287	6,798,326
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<b><u>Total Beginning Balance and Revenue</u></b>	12,567,468	12,281,653
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***EXPENDITURES***

1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	0	0
3100-3800 Employee Benefits	0	0
4100-4700 Supplies	0	0
5100-5800 Other Operating Costs	0	0
6100-6700 Capital Expenditures	0	0

<b><u>Total Expenditures</u></b>	0	0
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7100-7600 Other Outgo	7,084,141	7,280,703
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<b><u>Total Expenditures &amp; Other Outgo</u></b>	7,084,141	7,280,703
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<b><i>Ending Fund Balance</i></b>	<b>5,483,327</b>	<b>5,000,950</b>
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**ANTELOPE VALLEY COLLEGE**

**PALMDALE SITE  
ADOPTED BUDGET  
2013-2014**

<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget</b>
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<b><i>Beginning Fund Balance</i></b>	370,107	254,110
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***REVENUE***

8860	Interest	1,495	1,000
8890	Other Local Revenues	0	0
8892	Palmdale Redevelopment	550,422	550,422
8980	Transfers In-RDA shortfall	<u>0</u>	<u>0</u>

<b><u>Total Revenue</u></b>	551,917	551,422
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<b><u>Total Beginning Balance and Revenue</u></b>	922,024	805,532
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***EXPENDITURES***

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	0	0
5100-5800	Other Operating Costs	667,914	695,118
6100-6700	Capital Expenditures	0	0

<b><u>Total Expenditures</u></b>	667,914	695,118
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7100-7600	Other Outgo	0	0
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<b><u>Total Expenditures &amp; Other Outgo</u></b>	667,914	695,118
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<b><i>Ending Fund Balance</i></b>	<b>254,110</b>	<b>110,414</b>
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***SECTION 10***

***BOOKSTORE AND CAFETERIA***

**ANTELOPE VALLEY COLLEGE**

**MARAUDER BOOKSTORE**  
**ADOPTED BUDGET**  
**2013-2014**

	<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget</b>
<b><i>Beginning Fund Balance</i></b>	1,435,855	1,140,156
<b>REVENUE</b>		
Gross Income	3,066,456	3,200,000
Less Cost of Sales	2,155,367	2,100,000
<i>Net Income from Sales</i>	<i>911,089</i>	<i>900,000</i>
Other Income	<u>0</u>	<u>0</u>
<b><u>Total Revenue</u></b>	911,089	900,000
<b><u>Total Beginning Balance and Revenue</u></b>	2,346,944	2,040,156
<b>EXPENDITURES</b>		
1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	598,728	458,503
3100-3800 Employee Benefits	236,204	199,159
4100-4700 Supplies	17,379	25,000
5100-5800 Other Operating Costs	327,017	325,000
6100-6700 Capital Expenditures	27,460	0
Cafeteria Expense	0	0
Transfer to Student Development	0	0
<b><u>Total Expenditures</u></b>	1,206,788	1,007,662
7100-7600 Other Outgo	0	0
<b><u>Total Expenditures &amp; Other Outgo</u></b>	1,206,788	1,007,662
Transfer to Cafeteria	<u>0</u>	<u>0</u>
<b><i>Ending Fund Balance</i></b>	<b>1,140,156</b>	<b>1,032,494</b>
Surplus/Deficit	<b>(295,699)</b>	<b>(107,662)</b>

Footnote:

The negative ending fund balance of \$249,096 in the cafeteria is covered by the bookstore.

**ANTELOPE VALLEY COLLEGE**

**CAFETERIA  
ADOPTED BUDGET  
2013-2014**

2012-2013 Unaudited Actuals	2013-2014 Adopted Budget
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<b><i>Beginning Fund Balance</i></b>	(192,698)	(220,079)
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***REVENUE***

Gross Income	283,135	235,000
Less Cost of Sales	155,300	102,600
<i>Net Income from Sales</i>	<i>127,834</i>	<i>132,400</i>
Other Income	<u>111,928</u>	<u>111,665</u>
Transfer from Bookstore	<u>0</u>	<u>0</u>

<b><u>Total Revenue</u></b>	239,762	244,065
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<b><u>Total Beginning Balance and Revenue</u></b>	47,064	23,987
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***EXPENDITURES***

1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	185,529	192,919
3100-3800 Employee Benefits	44,520	52,664
4100-4700 Supplies	7,813	7,500
5100-5800 Other Operating Costs	29,053	20,000
6100-6700 Capital Expenditures	0	0

<b><u>Total Expenditures</u></b>	266,916	273,083
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7100-7600 Other Outgo	227	0
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<b><u>Total Expenditures &amp; Other Outgo</u></b>	267,143	273,083
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<b><i>Ending Fund Balance</i></b>	<b>(220,079)</b>	<b>(249,096)</b>
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Surplus/Deficit	(27,381)	(29,018)
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Footnote:

The negative ending fund balance is covered by the bookstore.

***SECTION 11***

***CHILD DEVELOPMENT FUND***



**ANTELOPE VALLEY COLLEGE**

**CHILD DEVELOPMENT CENTER**

**ADOPTED BUDGET**

**2013-2014**

<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget</b>
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<b><i>Beginning Fund Balance</i></b>	5,085	0
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***REVENUE***

8632	CDC Instructional Materials	0	0
8645	State	250,131	309,356
8860	Interest Income	394	500
8871	Local	206,582	122,671
8980	Transfers In	<u>151,196</u>	<u>211,247</u>

<b><u>Total Revenue</u></b>	608,304	643,774
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<b><u>Total Beginning Balance and Revenue</u></b>	613,389	643,774
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***EXPENDITURES***

1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	441,554	448,524
3100-3800	Employee Benefits	156,686	179,000
4100-4700	Supplies	13,498	14,300
5100-5800	Other Operating Costs	1,651	1,950
6100-6700	Capital Expenditures	0	0

<b><u>Total Expenditures</u></b>	613,389	643,774
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7100-7600	Other Outgo	0	0
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<b><u>Total Expenditures &amp; Other Outgo</u></b>	613,389	643,774
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<b><i>Ending Fund Balance</i></b>	<b>0</b>	<b>0</b>
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***SECTION 12***

***PARKING FUND***

ANTELOPE VALLEY COLLEGE

**PARKING FUND\***  
**ADOPTED BUDGET**  
**2013-2014**

		<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget</b>
<i>Beginning Fund Balance</i>		96,503	0
<b><i>REVENUE</i></b>			
8881	Local	227,693	225,000
<b><u>Total Revenue</u></b>		227,693	225,000
<b>REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>324,196</b>	<b>225,000</b>
<b><i>EXPENDITURES</i></b>			
1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	23,319	25,000
5100-5800	Other Operating Costs	300,876	200,000
6100-6700	Capital Expenditures	0	0
<b><u>Total Expenditures</u></b>		<b>324,195</b>	<b>225,000</b>
7100-7600	Other Outgo	0	0
<b><u>Total Expenditures &amp; Other Outgo</u></b>		<b>324,195</b>	<b>225,000</b>
<i>Ending Fund Balance</i>		0	0

\*The Parking Fees are incorporated in the General Fund

***SECTION 13***

***OTHER FUNDS***

**ANTELOPE VALLEY COLLEGE**

**STUDENT FINANCIAL AID FUNDS**

**ADOPTED BUDGET**

**2013-2014**

			<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget</b>	
<b><i>Beginning Fund Balance</i></b>			350,183	1,404,102	
<b>REVENUE</b>					
	8100-8200	Federal	47,452,792	47,927,320	
	8600-8700	State	1,425,815	1,440,073	
	8800	Local	1,262,089	1,274,709	
	8860	Interest	0	0	
<b><u>Total Revenue</u></b>			50,140,696	50,642,102	
<b><u>Total Beginning Balance and Revenue</u></b>			50,490,879	52,046,204	
<b>EXPENDITURES</b>					
	90004	Federal	Pell Student Grants	29,231,517	29,523,832
	90104	Federal	SEOG	281,750	284,568
	24304	Federal	STAR/TRIO	31,495	31,977
	25304	State	CDC Training Consortium	9,433	2,896
	90504	Federal	Academic Competitive Grant	0	22,630
	25504	State	Foster Parent	0	2,064
	25644	State	Nursing Grants	14,450	0
	91004	State	Cal Grants	1,323,569	1,336,805
	90204	Federal	Stafford Loans	18,066,346	20,645,102
	90604	Federal	PLUS Loans	0	3,644
	24204	State	CARE Grants	77,624	80,000
	24004	State	EOPS Grants	50,594	75,000
			0		
<b><u>Total Expenditures</u></b>			49,086,777	52,008,517	
<b><i>Ending Fund Balance</i></b>			<b>1,404,102</b>	<b>37,687</b>	

**ANTELOPE VALLEY COLLEGE**

**STUDENT REPRESENTATION FEE**  
**ADOPTED BUDGET**  
**2013-2014**

<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget</b>
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<b><i>Beginning Fund Balance</i></b>	224,998	221,514
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***REVENUE***

8884 Fees Collected	1,489	1,489
8860 Interest	29,473	29,953

<b><u>Total Revenue</u></b>	30,962	31,443
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<b><u>Total Beginning Balance and Revenue</u></b>	255,961	252,957
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***EXPENDITURES***

1100-1400 Academic Salaries	0	0
2100-2400 Classified Salaries	0	0
3100-3800 Employee Benefits	0	0
4100-4700 Supplies	3,767	1,000
5100-5800 Other Operating Costs	30,679	40,000
6100-6700 Capital Expenditures	0	0

<b><u>Total Expenditures</u></b>	34,446	41,000
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7100-7600 Other Outgo	0	0
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<b><u>Total Expenditures &amp; Other Outgo</u></b>	34,446	41,000
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<b><i>Ending Fund Balance</i></b>	<b>221,514</b>	<b>211,957</b>
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**ANTELOPE VALLEY COLLEGE**

**OTHER TRUST AND AGENCY FUNDS CO-CURRICULAR**  
**ADOPTED BUDGET**  
**2013-2014**

<b>2012-2013 Unaudited Actuals</b>	<b>2013-2014 Adopted Budget</b>
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<b><i>Beginning Fund Balance</i></b>		43,716	43,710
<b><i>REVENUE</i></b>			
8800	Local	192,173	200,000
8860	Interest	201	115
<b><u>Total Revenue</u></b>		192,373	200,115
<b><u>Total Beginning Balance and Revenue</u></b>		236,089	243,825
<b><i>EXPENDITURES</i></b>			
1100-1400	Academic Salaries	0	0
2100-2400	Classified Salaries	0	0
3100-3800	Employee Benefits	0	0
4100-4700	Supplies	0	0
5100-5800	Other Operating Costs	0	0
6100-6700	Capital Expenditures	0	0
<b><u>Total Expenditures</u></b>		0	0
7100-7600	92004: Scholarships-Local	173,372	185,000
7100-7600	90304: Scholarshare-Local	19,007	15,000
<b><u>Total Other Outgo</u></b>		192,379	200,000
<b><u>Total Expenditures &amp; Other Outgo</u></b>		192,379	200,000
<b><i>Ending Fund Balance</i></b>		<b>43,710</b>	<b>43,825</b>

***SECTION 14***

***APPROPRIATIONS LIMIT  
WORKSHEET***



**CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
2013-14**

DISTRICT NAME: Antelope Valley Community College District  
DATE: September 9, 2013

**I. 2013-14 APPROPRIATIONS LIMIT:**

A.	2012-13 Appropriations Limit	<u>\$51,055,326</u>
B.	2013-14 Price Factor: <u>1.0512</u>	
C.	Population factor:	
	1. 2011-12 Second Period Actual FTES <u>10,582.90</u>	
	2. 2012-13 Second Period Actual FTES <u>10,619.32</u>	
	3. 2013-14 Population change factor <u>1.003</u> (line C.2. divided by line C.1.)	
D.	2012-13 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)	<u>\$53,854,056</u>
E.	Adjustments to increase limit:	
	1. Transfers in of financial responsibility	\$.....
	2. Temporary voter approved increases	_____
	3. Total adjustments - increase	_____
	Sub-Total	\$0.....
F.	Adjustments to decrease limit:	
	1. Transfers out of financial responsibility	\$.....
	2. Lapses of voter approved increases	_____
	3. Total adjustments - decrease	<\$0 _____ >
G.	2013-14 Appropriations Limit	<u>\$53,854,056</u>

**II. 2013-14 APPROPRIATIONS SUBJECT TO LIMIT:**

A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	\$ <u>48,348,845</u>
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	\$36,881
C.	Local Property taxes	\$5,468,330
D.	Estimated excess Debt Service taxes	.....
E.	Estimated Parcel taxes, Square Foot taxes, etc.	.....
F.	Interest on proceeds of taxes	.....
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates	<\$0 _____ >
H.	2013-14 Appropriations Subject to Limit	<u>\$53,854,056</u>