

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2021-2022)

(Budget Report for Fiscal Year 2022-2023)

District: ANTELOPE VALLEY

District Code: 620

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer

Date

District Superintendent

Date

Contact: Sarah Miller Executive Director, Financial & Fiscal Services

(661) 722-6688 Ext: smiller66@avc.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 620

Name: ANTELOPE VALLEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	14,469,358	14,469,358		14,469,358
Other	1300	10,662,796	10,662,796		10,662,796
Total Instructional Salaries		25,132,154	25,132,154	0	25,132,154
Non-Instructional Salaries					
Contract or Regular	1200		4,279,472	625,152	4,904,624
Other	1400		379,801	292,046	671,847
Total Non-Instructional Salaries		0	4,659,273	917,198	5,576,471
Total Academic Salaries		25,132,154	29,791,427	917,198	30,708,625
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		12,111,275	1,269,360	13,380,635
Other	2300		1,142,592	17,984	1,160,576
Total Non-Instructional Salaries		0	13,253,867	1,287,344	14,541,211
Instructional Aides					
Regular Status	2200	1,030,441	1,030,441		1,030,441
Other	2400	104,705	104,705		104,705
Total Instructional Aides		1,135,146	1,135,146	0	1,135,146
Total Classified Salaries		1,135,146	14,389,013	1,287,344	15,676,357
Employee Benefits					
	3000	7,171,376	15,858,662	838,725	16,697,387
Supplies and Materials					
	4000		921,114	167,636	1,088,750
Other Operating Expenses					
	5000		8,294,376	1,880,246	10,174,622
Equipment Replacement					
	6420		150,000		150,000
Total Expenditures Prior to Exclusions		33,438,676	69,404,592	5,091,149	74,495,741

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 620

Name: ANTELOPE VALLEY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		602,518		602,518
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		263,549		263,549
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		267,427	570	267,997
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,961,871		1,961,871

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 620

Name: ANTELOPE VALLEY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	3,095,365	570	3,095,935
Total for ECS 84362, 50% Law		33,438,676	66,309,227	5,090,579	71,399,806
Percent of CEE (Instructional Salary Cost / Total CEE)		50.43%	100.00%		
50% of Current Expense of Education			33,154,614		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		33,438,676	66,309,227	5,090,579	71,399,806
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		33,438,676	69,404,592	5,091,149	74,495,741
Capital Expenditures	6000	29,411	375,721	208,549	584,270
Equipment Replacement (Back out)	6420		(150,000)	0	(150,000)
Total Unrestricted General Fund Expenditures		33,468,087	69,630,313	5,299,698	74,930,011

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	3,413,871	4,859,770	8,273,641
In County Treasury	9112	41,416,631	16,146,994	57,563,625
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	39,293		39,293
Investments (at cost)	9120			0
Accounts Receivable	9130	2,454,675	4,911,145	7,365,820
Due from Other Funds	9140	993,363	319,011	1,312,374
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210		153,316	153,316
Prepaid Items	9220	272,704	423,022	695,726
TOTAL ASSETS		48,590,537	26,813,258	75,403,795
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,177,358	1,887,755	6,065,113
Accrued Salaries and Wages Payable	9520	1,072,825	288,059	1,360,884
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540		1,495,279	1,495,279
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,417,741	21,925,998	23,343,739
TOTAL LIABILITIES		6,667,924	25,597,091	32,265,015

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		1,216,167	1,216,167
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	1,216,167	1,216,167
Uncommitted Fund Balance	9790	41,922,613		41,922,613
TOTAL FUND EQUITY		41,922,613	1,216,167	43,138,780
TOTAL LIABILITIES AND FUND EQUITY		48,590,537	26,813,258	75,403,795

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	18,651,698		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		18,651,698	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	18,651,698		
Assigned Fund Balance	9754			
Total Designated Fund Balance		18,651,698	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		18,651,698	0	0
TOTAL LIABILITIES AND FUND EQUITY		18,651,698	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			307,305			
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			1,800			
Due from Other Funds	9140			192,697			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	501,802	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			14,267			
Accrued Salaries and Wages Payable	9520			11,481			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			64,432			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			25,575			
TOTAL LIABILITIES		0	0	115,755	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	386,047	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	386,047	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	386,047	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	501,802	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	178,229		
In County Treasury	9112	5,739,836	41,986,393	
Cash With Fiscal Agents	9113		25,230,000	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	44,803	219,094	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220		21,221	
TOTAL ASSETS		5,962,868	67,456,708	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	566,001	4,539,912	
Accrued Salaries and Wages Payable	9520		4,987	
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	14,710		
TOTAL LIABILITIES		580,711	4,544,899	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	5,382,157	62,911,809	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		5,382,157	62,911,809	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		5,382,157	62,911,809	0
TOTAL LIABILITIES AND FUND EQUITY		5,962,868	67,456,708	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	509,116	261,360		193,093	49,269	11,930		838,252
In County Treasury	9112		202,929		1,702,387	768			2,154,453
Cash With Fiscal Agents	9113						8,124,477		
Revolving Cash Accounts	9114	1,119							
Investments (at cost)	9120								
Accounts Receivable	9130		3,901		309,083		19,825		407,723
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		510,235	468,190	0	2,204,563	50,037	8,156,232	0	3,400,428

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510		36,403		389,388	871	(103,531)		103,163
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540						123,981		
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		25,828		695,632	12,042			
Total Current Liabilities and Deferred Revenue		0	62,231	0	1,085,020	12,913	20,450	0	103,163
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	0	62,231	0	1,085,020	12,913	20,450	0	103,163

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				1,119,543	37,124	8,135,782		
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	1,119,543	37,124	8,135,782	0	0
Uncommitted(Unrestricted) Fund Balance	9790	510,235	405,959						
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								3,297,265
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		510,235	405,959	0	1,119,543	37,124	8,135,782	0	3,297,265
TOTAL LIABILITIES AND FUND EQUITY		510,235	468,190	0	2,204,563	50,037	8,156,232	0	3,400,428

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130		387,022	387,022
Temporary Assistance for Needy Families (TANF)	8140		77,959	77,959
Student Financial Aid	8150			0
Veterans Education	8160	2,752		2,752
Vocational and Technical Education Act (VATEA)	8170		493,690	493,690
Other Federal Revenues	8190	17,313	31,098,474	31,115,787
Total Federal Revenues	8100	20,065	32,057,145	32,077,210
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	52,662,726		52,662,726
Other General Apportionment	8613	1,764,661		1,764,661
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		834,790	834,790
Disabled Students Programs and Services(DSPS)	8623		1,012,860	1,012,860
Temporary Assistance for Needy Families (TANF)	8624		77,959	77,959
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,012,083	1,012,083
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		10,823,696	10,823,696

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	22,177,340		22,177,340
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		176,413	176,413
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	30,003		30,003
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,961,871	498,452	2,460,323
State Mandated Costs	8685	339,230		339,230
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	34,690	1,124,363	1,159,053
Total State Revenues	8600	78,970,521	15,560,616	94,531,137

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	7,155,370		7,155,370
Tax Allocation, Supplemental Roll	8812	215,089		215,089
Tax Allocation, Unsecured Roll	8813	270,477		270,477
Prior Years Taxes	8816	214,336		214,336
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	47,962		47,962
Redevelopment Agency Funds - Residual	8819	535,800		535,800
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	10,000		10,000
Interest and Investment Income	8860	197,071	70,813	267,884
Student Fees and Charges	8870			
Community Services Classes	8872		23,606	23,606
Dormitory	8873			0
Enrollment	8874	2,113,629		2,113,629
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(161,604)		(161,604)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		23,097	23,097
Instructional Materials Fees and Sales of Materials	8877	32,282		32,282
Insurance	8878			0
Student Records	8879	471		471
Nonresident Tuition	8880	381,860		381,860
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	59,077		59,077
Other Local Revenues	8890	747,451	4,786	752,237
Total Local Revenues	8800	11,819,271	122,302	11,941,573
Total Revenues		90,809,857	47,740,063	138,549,920

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940		2,558	2,558
Incoming Transfers -- (8970/8981/8982/8983)	898#	775,743		775,743
Total Other Financing Sources	8900	775,743	2,558	778,301
Total Revenues and Other Financing Sources		91,585,600	47,742,621	139,328,221

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	15,056	80	122			15,258
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,906,685	63,757	67,516			3,037,958
Business and Management	0500	1,132,454	563	58,483			1,191,500
Communications	0600	587,757	1,196				588,953
Computer and Information Science	0700	1,064,776	1,028	3,783			1,069,587
Education	0800	2,984,992	111,022	60,047	48,470		3,204,531
Engineering and Related Industrial Technology	0900	3,353,146	364,441	913,368	994,671		5,625,626
Fine and Applied Arts	1000	2,977,991	162,479	237,921	13,342		3,391,733
Foreign language	1100	844,696	375				845,071
Health	1200	3,114,723	192,135	689,089	424,417		4,420,364
Consumer Education And Home Economics	1300	1,050,816	176,268	178,615			1,405,699
Law	1400						0
Humanities(Letters)	1500	3,742,144	190,730	23,470			3,956,344
Library Science	1600						0
Mathematics	1700	3,452,350	99,903	2,936			3,555,189
Military Studies	1800						0
Physical Sciences	1900	2,512,395	11,323	28,026			2,551,744
Psychology	2000	646,521					646,521
Public Affairs and Services	2100	536,285		34,776	120,610		691,671
Social Sciences	2200	2,674,350	192,068	4,752	5,948		2,877,118
Commercial Services	3000						0
Interdisciplinary Studies	4900	984,463	539,472	22,351			1,546,286
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		602,518				602,518
Sub-Total Instructional Activites		34,581,600	2,709,358	2,325,255	1,607,458		41,223,671
Total Expenditures for GF Activities*		34,592,795	40,301,537	21,682,662	2,837,907	37,017,431	136,432,332

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		2,055,802	376,088	5,508		2,437,398
Course and Curriculum Development	6020		448,819	382,596			831,415
Academic / Faculty Senate	6030		32,973	7,641			40,614
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	2,537,594	766,325	5,508	0	3,309,427
Instructional Support Services	6100						
Learning Center	6110	9,695	675,262	252,289			937,246
Library	6120		1,263,288	68,793	207,584		1,539,665
Media	6130		511,880	8,978	3,961		524,819
Museums and Galleries	6140			2,327			2,327
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		9,695	2,450,430	332,387	211,545	0	3,004,057
Admissions and Records	6200		1,123,302	21,676			1,144,978
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,327,064	148,785			2,475,849
Matriculation and Student Assessment	6320		3,009,249	30,392			3,039,641
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		(444)	151,382			150,938
Total Student Counseling and Guidance		0	5,335,869	330,559	0	0	5,666,428

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	1,500	751,014	371,469		17,480	1,141,463
Disabled Student Programs and Services (DSPS)	6420		1,149,347	147,223		2,837	1,299,407
Extended Opportunity Programs and Services (EOPS)	6430		914,342	7,859		336,727	1,258,928
Health Services	6440		94,408	581,784			676,192
Student Personnel Administration	6450		793,620	64,109			857,729
Financial Aid Administration	6460		1,546,848	213,547			1,760,395
Job Placement Services	6470		251,075	66,167			317,242
Veterans Services	6480		73,471	4,987			78,458
Miscellaneous Student Services	6490		114,730	306,923	8,345		429,998
Total Other Student Services		1,500	5,688,855	1,764,068	8,345	357,044	7,819,812
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,736,542	420,321	250,448		2,407,311
Custodial Services	6530		1,962,238	253,909	7,845		2,223,992
Grounds Maintenance and Repairs	6550		1,038,869	98,087			1,136,956
Utilities	6570			2,566,706			2,566,706
Other Operations and Maintenance of Plant	6590		675,921	1,484,487	23,109		2,183,517
Total Operation and Maintenance of Plant	6500	0	5,413,570	4,823,510	281,402	0	10,518,482
Planning, Policymaking and Coordinations	6600		3,311,522	1,149,755	(5,134)		4,456,143

* California Work Opportunity and Responsibility to Kids (CalWORKs).

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		627,640	588,292			1,215,932
Fiscal Operations	6720		1,297,603	239,524			1,537,127
Human Resources Management	6730		1,824,372	411,892			2,236,264
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			52,269			52,269
Staff Diversity	6760		84,801	15,426			100,227
Logistical Services	6770		633,964	489,151	(31,398)		1,091,717
Management Information Systems	6780		2,799,552	2,109,321	199,007		5,107,880
Other General Institutional Support Services	6790		644,060	3,896,511	352,625		4,893,196
Total General Institutional Support Services	6700	0	7,911,992	7,802,386	520,234	0	16,234,612
Community Services & Economic Development	6800						
Community Recreation	6810		202,448				202,448
Community Service Classes	6820		7,153	874			8,027
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		817,291	25,683			842,974
Total Community Services	6800	0	1,026,892	26,557	0	0	1,053,449

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		39,892	3,495	127		43,514
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			1,282,378			1,282,378
Student and Co-Curricular Activities	6960		2,317,556	905,065	1,429		3,224,050
Student Housing	6970						0
Other Ancillary Services	6990		81,916	13,815	540		96,271
Total Ancillary Services	6900	0	2,439,364	2,204,753	2,096	0	4,646,213
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		352,789	135,431	206,453		694,673
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					14,008,880	14,008,880
Student Aid	7320					19,186,532	19,186,532
Other Outgo	7390					3,464,975	3,464,975
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	36,660,387	36,660,387
Sub-Total Non-Instructional Activites		11,195	37,592,179	19,357,407	1,230,449	37,017,431	95,208,661
Total Expenditures General Fund: activities *		34,592,795	40,301,537	21,682,662	2,837,907	37,017,431	136,432,332

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: ANTELOPE VALLEY

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$80,498,320
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	9,147.22		
	2. 2021-2022 Second Period Actual FTES	8,397.96		
	3. 2021-2022 Population change factor (C2/C1)	0.9181		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$79,485,373
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$79,485,373
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$79,485,373
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			74,057,183
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			37,038
C.	Local Property taxes			8,447,617
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			189,179
H.	2022-2023 Appropriations Subject to Limit			\$82,352,659

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	20,065	38,603	32,057,145	26,677,606	32,077,210	26,716,209
State Revenues	8600	78,970,521	80,266,057	15,560,616	36,777,119	94,531,137	117,043,176
Local Revenues	8800	11,819,271	11,157,054	122,302	2,056,779	11,941,573	13,213,833
Total Revenues		90,809,857	91,461,714	47,740,063	65,511,504	138,549,920	156,973,218
EXPENDITURES:							
Academic Salaries	1000	30,708,625	33,516,628	4,056,430	2,776,947	34,765,055	36,293,575
Classified Salaries	2000	15,676,357	18,560,753	5,134,896	6,057,339	20,811,253	24,618,092
Employee Benefits	3000	16,697,387	20,527,382	2,620,637	3,777,921	19,318,024	24,305,303
Supplies and Materials	4000	1,088,750	2,133,806	4,600,759	7,835,352	5,689,509	9,969,158
Other Operating Expenses and Services	5000	10,174,622	12,754,244	5,818,531	6,181,740	15,993,153	18,935,984
Capital Outlay	6000	584,270	246,649	2,253,637	3,298,585	2,837,907	3,545,234
Total Expenditures		74,930,011	87,739,462	24,484,890	29,927,884	99,414,901	117,667,346
Excess /(Deficiency) of Revenues over Expenditures		15,879,846	3,722,252	23,255,173	35,583,620	39,135,019	39,305,872
Other Financing Sources	8900	775,743	0	2,558	0	778,301	0
Other Outgo	7000	13,635,735	542,062	23,381,696	35,583,620	37,017,431	36,125,682
Net Increase/(Decrease) in Fund Balance		3,019,854	3,180,190	(123,965)	0	2,895,889	3,180,190
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	39,222,163	41,922,613	1,206,616	1,216,167	40,428,779	43,138,780
Prior Years Adjustments	9020	(319,404)		133,516		(185,888)	
Adjusted Beginning Balance	9030	38,902,759		1,340,132		40,242,891	
Ending Fund Balance, June 30		41,922,613	45,102,803	1,216,167	1,216,167	43,138,780	46,318,970

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	127,960					
Local Revenues	8800	18,278,869	17,606,437				
Total Revenues		18,406,829	17,606,437	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	7,915,000	10,515,000				
Debt Interest and Other Service Charges	7120	12,108,384	11,187,444				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	20,023,384	21,702,444	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(20,023,384)	(21,702,444)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,616,555)	(4,096,007)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,268,253	18,651,698		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	20,268,253		0		0	
Ending Fund Balance, June 30		18,651,698	14,555,691	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					21,325	25,471
State Revenues	8600					590,076	548,122
Local Revenues	8800					103,349	62,773
Total Income		0	0	0	0	714,750	636,366
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					537,693	557,610
Employee Benefits	3000					223,921	184,733
Supplies and Materials	4000					36,480	40,923
Other Operating Expenses and Services	5000					8,364	7,081
Capital Outlay	6000					6,961	
Total Expenditures		0	0	0	0	813,419	790,347
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(98,669)	(153,981)
Other Financing Sources	8900					192,697	154,902
Other Outgo	7000						301
Net Increase/(Decrease) in Fund Balance		0	0	0	0	94,028	620
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	292,019	386,047
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		292,019	
Ending Fund Balance, June 30		0	0	0	0	386,047	386,667

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,097,840		838,975			
Local Revenues	8800	2,718,081	2,482,038		754,737		
Total Income		6,815,921	2,482,038	838,975	754,737	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			305,147	1,224,393		
Employee Benefits	3000			154,500	606,239		
Supplies and Materials	4000	21,407	25,308	2,121,964	1,919,311		
Other Operating Expenses and Services	5000	1,794,184	4,505,041	556,847	811,337		
Capital Outlay	6000	9,700,536	784,410	36,777,838	121,594,148		
Total Expenditures		11,516,127	5,314,759	39,916,296	126,155,428	0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,700,206)	(2,832,721)	(39,077,321)	(125,400,691)	0	0
Other Financing Sources	8900	8,575,749			104,777,181		
Other Outgo	7000		787,444		2,318,551		
Net Increase/(Decrease) in Fund Balance		3,875,543	(3,620,165)	(39,077,321)	(22,942,061)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,506,614	5,382,157	101,989,378	62,911,809		0
Prior Years Adustments	9020			(248)			
Adjusted Beginning Balance	9030	1,506,614		101,989,130		0	
Ending Fund Balance, June 30		5,382,157	1,761,992	62,911,809	39,969,748	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	1,979					
Other Financing Sources	8900	1,114,589					
Total Income		1,116,568	0	0	0	0	0
Cost of Sales	5890	190					
Gross Profit or Loss		1,116,378	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	(19,109)					
Employee Benefits	3000	(7,724)					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	90,082					
Capital Outlay	6000						
Total Expenditures		63,249	0	0	0	0	0
Net Profit or Loss		1,053,129	0	0	0	0	0
Other Outgo	7000	2,208,933					
Net Increase/(Decrease) in Fund Balance		(1,155,804)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,163,607	0	0	0		0
Prior Years Adjustments	9020	(7,803)					
Adjusted Beginning Balance	9030	1,155,804		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		0	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		0	0	0	0		

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	45,920	70,100	52,871	57,200		
Total Income		45,920	70,100	52,871	57,200	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	28,300	40,000		11,000		
Other Operating Expenses and Services	5000	975	30,000	23,264	17,000		
Capital Outlay	6000						
Total Expenditures		29,275	70,000	23,264	28,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		16,645	100	29,607	29,200	0	0
Other Financing Sources	8900			2,336			
Other Outgo	7000	52,905	60,100	24,585	28,000		
Net Increase/(Decrease) in Fund Balance		(36,260)	(60,000)	7,358	1,200	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	546,495	510,235	428,024	405,959		0
Prior Years Adjustments	9020			(29,423)			
Adjusted Beginning Balance	9030	546,495		398,601		0	
Ending Fund Balance, June 30		510,235	450,235	405,959	407,159	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	20,174,592	22,884,822				
State Revenues	8600	6,521,652	12,441,577				
Local Revenues	8800	12,479	12,479	326,558	354,683	190	
Total Income		26,708,723	35,338,878	326,558	354,683	190	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					1,166,198	
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,166,198	0
Excess /(Deficiency) of Revenues over Expenditures		26,708,723	35,338,878	326,558	354,683	(1,166,008)	0
Other Financing Sources	8900					5,433,131	
Other Outgo	7000	26,749,963	35,326,399	322,154	354,668		
Net Increase/(Decrease) in Fund Balance		(41,240)	12,479	4,404	15	4,267,123	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,160,783	1,119,543	32,720	37,124	3,859,699	8,135,782
Prior Years Adjustments	9020					8,960	
Adjusted Beginning Balance	9030	1,160,783		32,720		3,868,659	
Ending Fund Balance, June 30		1,119,543	1,132,022	37,124	37,139	8,135,782	8,135,782

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			630,502	
Total Income		0	0	630,502	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	630,502	0
Other Financing Sources	8900			2,531,222	
Other Outgo	7000			479,648	
Net Increase/(Decrease) in Fund Balance		0	0	2,682,076	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	615,189	3,297,265
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		615,189	
Ending Fund Balance, June 30		0	0	3,297,265	3,297,265

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 620

Name: ANTELOPE VALLEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,558
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	8,575,749
76	INVESTMENT TRUST FUND	11	UNRESTRICTED SUBFUND	5,433,131
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,571,926
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	192,697
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	1,114,589
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	394,901
79	OTHER TRUST FUNDS	51	BOOKSTORE FUND	2,208,933

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,961,871			498,452		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	303,530		303,530
Noninstructional Supplies & Mtrls	4400				0	1540		1,540
Total Supplies and Materials		0	0	0	0	305,070		305,070
Other Operating Expenses and Services	5000		1,961,871		1,961,871	51,076		2,012,947
Capital Outlay	6000							
Library Books	6300				0	142,242		142,242
Equipment	6400							
Equipment - Additional	6410				0	64		64
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	142,306		142,306
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,961,871	0	1,961,871	498,452		2,460,323
Ending Balance					0	0		0

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,961,871			1,608,994		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		1,961,871		1,961,871			1,961,871
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	1,318,994		1,318,994
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,318,994		1,318,994
Other Operating Expenses and Services	5000				0	30,000		30,000
Capital Outlay	6000							
Library Books	6300				0	260,000		260,000
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	260,000		260,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,961,871	0	1,961,871	1,608,994		3,570,865
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 620

Name: ANTELOPE VALLEY

EPA Revenue	22,177,340
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	22,177,340	0	0	22,177,340
TOTAL		22,177,340	0	0	22,177,340

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 620

Name: ANTELOPE VALLEY

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	4,362,890	4,563,977	8,926,867	N/A	N/A
2022-23	5,979,584	5,991,154	11,970,738	3,043,871	34.10%
2023-24	7,374,846	5,674,016	13,048,862	1,078,124	9.01%
2024-25	7,485,468	5,651,025	13,136,493	87,631	0.67%
2025-26	6,185,898	6,411,043	12,596,941	-539,552	-4.11%
2026-27	6,319,989	6,545,405	12,865,394	268,453	2.13%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
Through total computational revenue increase from the State, otherwise, the District will need to reduce expenditures.