

Revision 1

California Community Colleges


ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2010-2011)
(Budget Report for Fiscal Year 2011-2012)


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: Thomas Brundage

(661) 722-6302

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2011. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 620

Name: ANTELOPE VALLEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
Academic Salaries		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	12,107,768	12,107,768		12,107,768
Other	1300	9,913,545	9,913,545		9,913,545
Total Instructional Salaries		22,021,313	22,021,313	0	22,021,313
Non-Instructional Salaries					
Contract or Regular	1200		3,892,463		3,892,463
Other	1400		1,097,752		1,097,752
Total Non-Instructional Salaries		0	4,990,215	0	4,990,215
Total Academic Salaries		22,021,313	27,011,528	0	27,011,528
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,527,321		8,527,321
Other	2300		901,041		901,041
Total Non-Instructional Salaries		0	9,428,362	0	9,428,362
Instructional Aides					
Regular Status	2200	1,013,083	1,013,083		1,013,083
Other	2400	180,509	180,509		180,509
Total Instructional Aides		1,193,592	1,193,592	0	1,193,592
Total Classified Salaries		1,193,592	10,621,954	0	10,621,954
Employee Benefits	3000	6,665,500	11,374,236		11,374,236
Supplies and Materials	4000		895,153		895,153
Other Operating Expenses	5000		6,152,073		6,152,073
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		29,880,405	56,054,944	0	56,054,944

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 620

Name: ANTELOPE VALLEY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		375,358	(375,358)	0
Lottery Expenditures					0
Academic Salaries	1000				0
Classified Salaries	2000		4,914	(4,914)	0
Employee Benefits	3000		207	(207)	0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		222,410	(222,410)	0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	222,410	(222,410)	0
Other Operating Expenses and Services	5000		540,107	(540,107)	0

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 620

Name: ANTELOPE VALLEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities		
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300		37,841	(37,841)	0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	37,841	(37,841)	0
Other Outgo	7000		18,594	(18,594)	0
Total Exclusions		0	1,199,431	(1,199,431)	0
Total for ECS 84362, 50% Law		29,880,405	54,855,513	1,199,431	56,054,944
Percent of CEE (Instructional Salary Cost / Total CEE)		54.47%	100.00%		
50% of Current Expense of Education			27,427,756		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		29,880,405	54,855,513	1,199,431	56,054,944
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		29,880,405	56,054,944	0	56,054,944
Capital Expenditures	6000		39,303		39,303
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		29,880,405	56,094,247	0	56,094,247

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	246,241	17,037	263,278
In County Treasury	9112	8,439,121	1,449,945	9,889,066
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	30,000		30,000
Investments (at cost)	9120			0
Accounts Receivable	9130	13,836,818	1,223,587	15,060,405
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	417,991		417,991
TOTAL ASSETS		22,970,171	2,690,569	25,660,740
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,544,933	250,878	2,795,811
Accrued Salaries and Wages Payable	9520	2,158,318	454,500	2,612,818
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	9,500,000		9,500,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570		1,827,540	1,827,540
TOTAL LIABILITIES		14,203,251	2,532,918	16,736,169

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
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
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	8,766,920	157,651	8,924,571
TOTAL FUND EQUITY		8,766,920	157,651	8,924,571
TOTAL LIABILITIES AND FUND EQUITY		22,970,171	2,690,569	25,660,740

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

- 20 Debt Service Funds:
- 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, 2011

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			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	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

Annual Financial and Budget Report

Governmental Funds Group

- 20 Debt Service Funds:
- 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, 2011

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 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			
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751	5,288,158		
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		5,288,158	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		5,288,158	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,288,158	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, 2011

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			115,943			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			26,333			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	142,276	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			9,042			
Accrued Salaries and Wages Payable	9520			135,631			
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	144,673	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, 2011

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 EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			(2,397)			
TOTAL FUND EQUITY		0	0	(2,397)	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	142,276	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,384,196	22,973,373
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	908,600	10,592,397
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		2,292,796	33,565,770
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	134,311	3,291,642
Accrued Salaries and Wages Payable	9520	(5)	8,774
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		134,306	3,300,416

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction 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		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751	2,158,490	30,265,354
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		2,158,490	30,265,354
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		2,158,490	30,265,354
TOTAL LIABILITIES AND FUND EQUITY		2,292,796	33,565,770

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	384,171	113,732		
In County Treasury	9112	398,641			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	25,500	4,000		
Investments (at cost)	9120				
Accounts Receivable	9130	48,127	2,321		
Due from Other Funds	9140	204,588			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	337,733	(17,448)		
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		1,398,760	102,605	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		46,805		
Accrued Salaries and Wages Payable	9520		16,402		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540		204,588		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	267,795	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610	(165,537)			
Revenue Bonds Payable	9620	(100)			
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		(165,637)	0	0	0
TOTAL LIABILITIES	968	(165,637)	267,795	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

For Year Ended June 30, 2011

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				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	1,564,397	(165,190)		
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,564,397	(165,190)	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,398,760	102,605	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 620

Name: ANTELOPE VALLEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 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		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	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, 2011

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	27,824			152,049				391,029
In County Treasury	9112		237,710		(67,262)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	3,361							
Investments (at cost)	9120								
Accounts Receivable	9130	266,113	753		12,227				
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		297,298	238,463	0	97,014	0	0	0	391,029

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510		52		2,920				
Accrued Salaries and Wages Payable	9520				17,749				
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	52	0	20,669	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	0	0	0	0
TOTAL LIABILITIES	968	0	52	0	20,669	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 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								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751		238,411		76,345				391,029
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	238,411	0	76,345	0	0	0	391,029
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850	297,298							
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		297,298	238,411	0	76,345	0	0	0	391,029
TOTAL LIABILITIES AND FUND EQUITY		297,298	238,463	0	97,014	0	0	0	391,029

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130		343,011	343,011
Temporary Assistance for Needy Families (TANF)	8140		91,184	91,184
Student Financial Aid	8150			0
Veterans Education	8160	3,430		3,430
Vocational and Technical Education Act (VATEA)	8170		676,461	676,461
Other Federal Revenues	8190	17,770	2,096,507	2,114,277
Total Federal Revenues	8100	21,200	3,207,163	3,228,363
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	47,794,796		47,794,796
Other General Apportionment	8613	448,207		448,207
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		568,855	568,855
Disabled Students Programs and Services(DSPS)	8623		537,890	537,890
Temporary Assistance for Needy Families (TANF)	8624		91,184	91,184
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		536,601	536,601
Telecommunications and Technology Infrastructure Program (TTIP)	8626		19,782	19,782
Other General Categorical Programs	8627		1,554,428	1,554,428

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	44,729		44,729
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,452,790	(91,572)	1,361,218
State Mandated Costs	8685	205,709		205,709
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	198,462		198,462
Total State Revenues	8600	50,144,693	3,217,168	53,361,861

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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	5,252,203		5,252,203
Tax Allocation, Supplemental Roll	8812	253,649		253,649
Tax Allocation, Unsecured Roll	8813	347,421		347,421
Prior Years Taxes	8816	305,390		305,390
Education Revenues Augmentation Fund (ERAF)	8817	573,575		573,575
Redevelopment Agency Funds	8818			0
Contributions, Gifts, Grants, and Endowments	8820	137,091		137,091
Contract Services	8830			
Contract Instructional Services	8831		70,303	70,303
Other Contract Services	8832		7,104	7,104
Sales and Commissions	8840	124		124
Rentals and Leases	8850	10,216		10,216
Interest and Investment Income	8860	272,805	10,460	283,265
Student Fees and Charges	8870			
Community Services Classes	8872		134,702	134,702
Dormitory	8873			0
Enrollment	8874	2,224,060		2,224,060
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	66,530		66,530
Insurance	8878			0
Student Records	8879	11,263		11,263
Nonresident Tuition	8880	370,375		370,375
Parking Services and Public Transportation	8881		251,685	251,685
Other Student Fees and Charges	8885	22,746		22,746
Other Local Revenues	8890	921,450	22,252	943,702
Total Local Revenues	8800	10,768,898	496,506	11,265,404
Total Revenues		60,934,791	6,920,837	67,855,628

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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			0
Incoming Transfers -- (8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		60,934,791	6,920,837	67,855,628

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	206,623		2,741			209,364
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,145,971	170,354	51,596			2,367,921
Business and Management	0500	1,147,753	104,633	5,675			1,258,061
Communications	0600	131,090		7,279			138,369
Computer and Information Science	0700	834,806	8,046	37,954			880,806
Education	0800	2,636,372	292,952	267,654			3,196,978
Engineering and Related Industrial Technology	0900	1,930,987	377,989	380,983	26,046		2,716,005
Fine and Applied Arts	1000	2,938,716	174,423	244,889			3,358,028
Foreign language	1100	738,750		218			738,968
Health	1200	2,616,793	377,321	138,210	127,754		3,260,078
Consumer Education And Home Economics	1300	817,541	109,580	74,418			1,001,539
Law	1400						0
Humanities(Letters)	1500	3,475,997	362,440	24,737			3,863,174
Library Science	1600	2,850					2,850
Mathematics	1700	2,966,742	347,032	13,997			3,327,771
Military Studies	1800						0
Physical Sciences	1900	1,560,826	28,263	22,906			1,611,995
Psychology	2000	549,721					549,721
Public Affairs and Services	2100	844,379	7,444	58,993	16,953		927,769
Social Sciences	2200	1,972,461	210,158	18,978			2,201,597
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,030,524	162,274	3,592			1,196,390
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		28,548,902	2,732,909	1,354,820	170,753		32,807,384
Total Expenditures for GF Activities*		28,846,981	25,242,429	9,022,786	237,378	2,272,386	65,621,960

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		911,373	80,056			991,429
Course and Curriculum Development	6020			28,000			28,000
Academic / Faculty Senate	6030		37,951	7,347			45,298
Other Instructional Administration & Governance	6090	524	138,284	9,662	23,620		172,090
Total Instructional Admin. & Governance		524	1,087,608	125,065	23,620	0	1,236,817
Instructional Support Services	6100						
Learning Center	6110	185,986	404,223	87,846			678,055
Library	6120		928,238	117,517	30,842		1,076,597
Media	6130		499,919	26,436			526,355
Museums and Gallaries	6140		18,316	3,299			21,615
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			2,859			2,859
Total Instructional Support Services		185,986	1,850,696	237,957	30,842	0	2,305,481
Admissions and Records	6200		916,259	20,126			936,385
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,130,579	69,679			2,200,258
Matriculation and Student Assessment	6320		400,709	20,889			421,598
Transfer Programs	6330		143,709	2,211			145,920
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	2,674,997	92,779	0	0	2,767,776

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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						0
Disabled Student Programs and Services (DSPS)	6420	111,569	416,923	146,953			675,445
Extended Opportunity Programs and Services (EOPS)	6430		924,147	21,442			945,589
Health Services	6440		5,420	61,894			67,314
Student Personnel Administration	6450		564,506	49,781			614,287
Financial Aid Administration	6460		944,616	141,406			1,086,022
Job Placement Services	6470		394,654	12,317			406,971
Veterans Services	6480		80,781	1,220			82,001
Miscellaneous Student Services	6490		193,092	290,795			483,887
Total Other Student Services		111,569	3,524,139	725,808	0	0	4,361,516
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,488,630	1,675,990			3,164,620
Custodial Services	6530		1,226,270	114,300			1,340,570
Grounds Maintenance and Repairs	6550		558,873	44,901			603,774
Utilities	6570						0
Other Operations and Maintenance of Plant	6590		60,266	1,567,035	12,163		1,639,464
Total Operation and Maintenance of Plant	6500	0	3,334,039	3,402,226	12,163	0	6,748,428
Planning, Policymaking and Coordinations	6600		1,869,844	1,106,310			2,976,154

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		683,096	49,189			732,285
Fiscal Operations	6720		1,441,538	579,836			2,021,374
Human Resources Management	6730		1,191,922	56,953			1,248,875
Noninstruct Staff Retirees' Benefits & Retirement *	6740		118,181				118,181
Staff Development	6750		5,644	81,973			87,617
Staff Diversity	6760			7,339			7,339
Logistical Services	6770		453,477	251,076			704,553
Management Information Systems	6780		1,869,105	624,613			2,493,718
Other General Institutional Support Services	6790		291,824	176,756			468,580
Total General Institutional Support Services	6700	0	6,054,787	1,827,735	0	0	7,882,522
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		93,912	76,794			170,706
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
Total Community Services	6800	0	93,912	76,794	0	0	170,706

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		3,363	1,930			5,293
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940		24,004				24,004
Parking	6950		5,121	7,710			12,831
Student and Co-Curricular Activities	6960		398,757	30,419			429,176
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	431,245	40,059	0	0	471,304
Auxiliary Operations	7000						
Contract Education	7010		671,994	10,596			682,590
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	671,994	10,596	0	0	682,590

For Actual Year: 2010-2011

Budget Year: 2011-2012

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			2,511			2,511
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,790,971	1,790,971
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,790,971	1,790,971
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					189,801	189,801
Student Aid	7320						0
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	189,801	189,801
Sub-Total Non-Instructional Activites		298,079	22,509,520	7,667,966	66,625	2,272,386	32,814,576
Total Expenditures General Fund: activities *		28,846,981	25,242,429	9,022,786	237,378	2,272,386	65,621,960

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: ANTELOPE VALLEY

I.	2011-2012 Appropriations Limit:			
A.	2010-2011 Appropriations Limit:			\$52,726,985
B.	2011-2012 Price Factor:	1.0251		
C.	Population factor:			
	1. 2009-2010 Second Period Actual FTES	11,568.00		
	2. 2010-2011 Second Period Actual FTES	11,413.00		
	3. 2010-2011 Population change factor (C2/C1)	0.9866		
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)			\$53,326,157
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)			\$53,326,157
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.	2011-2012 Appropriations Limit (D + E.3 - F.3)			\$53,326,157
II.	2011-2012 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			48,117,188
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			44,729
C.	Local Property taxes			5,164,294
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			0
H.	2011-2012 Appropriations Subject to Limit			\$53,326,211

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	21,200	20,930	3,207,163	2,559,645	3,228,363	2,580,575
State Revenues	8600	50,144,693	44,671,625	3,217,168	5,008,379	53,361,861	49,680,004
Local Revenues	8800	10,768,898	11,913,045	496,506	53,180	11,265,404	11,966,225
Total Revenues		60,934,791	56,605,600	6,920,837	7,621,204	67,855,628	64,226,804
EXPENDITURES:							
Academic Salaries	1000	27,011,527	25,787,365	1,578,888	1,594,676	28,590,415	27,382,041
Classified Salaries	2000	10,621,956	10,268,469	2,394,836	2,418,782	13,016,792	12,687,251
Employee Benefits	3000	11,374,233	11,366,414	1,107,970	1,119,047	12,482,203	12,485,461
Supplies and Materials	4000	895,156	808,498	960,076	801,671	1,855,232	1,610,169
Other Operating Expenses and Services	5000	6,152,072	6,306,564	1,015,482	901,933	7,167,554	7,208,497
Capital Outlay	6000	39,303	297,591	198,075	4,394	237,378	301,985
Total Expenditures		56,094,247	54,834,901	7,255,327	6,840,503	63,349,574	61,675,404
Excess /(Deficiency) of Revenues over Expenditures		4,840,544	1,770,699	(334,490)	780,701	4,506,054	2,551,400
Other Financing Sources	8900					0	0
Other Outgo	7000	2,196,771	2,754,234	75,615	68,054	2,272,386	2,822,288
Net Increase/(Decrease) in Fund Balance		2,643,773	(983,535)	(410,105)	712,647	2,233,668	(270,888)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,262,195	8,766,920	527,307	157,651	6,789,502	8,924,571
Prior Years Adjustments	9020	(139,048)		40,449		(98,599)	
Adjusted Beginning Balance	9030	6,123,147		567,756		6,690,903	
Ending Fund Balance, June 30		8,766,920	7,783,385	157,651	870,298	8,924,571	8,653,683

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	71,078					
Local Revenues	8800	6,658,574	6,151,146				
Total Revenues		6,729,652	6,151,146	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	1,153,062	1,257,246				
Debt Interest and Other Service Charges	7120	5,545,470	5,627,670				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	6,698,532	6,884,916	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(6,698,532)	(6,884,916)	0	0	0	0
Net Increase/Decrease in Fund Balance		31,120	(733,770)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,257,038	5,288,158		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,257,038		0		0	
Ending Fund Balance, June 30		5,288,158	4,554,388	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2010-2011

Budget Year: 2011-2012

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					420,302	346,241
Local Revenues	8800					305,572	361,828
Total Income		0	0	0	0	725,874	708,069
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					508,429	499,000
Employee Benefits	3000					198,818	192,569
Supplies and Materials	4000					14,245	15,000
Other Operating Expenses and Services	5000					4,382	1,500
Capital Outlay	6000						
Total Expenditures		0	0	0	0	725,874	708,069
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		(2,397)
Prior Years Adjustments	9020					(2,397)	
Adjusted Beginning Balance	9030	0		0		(2,397)	
Ending Fund Balance, June 30		0	0	0	0	(2,397)	(2,397)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2010-2011

Budget Year: 2011-2012

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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: 2010-2011

Budget Year: 2011-2012

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	17,791,945	17,791,645		
Local Revenues	8800	14,409,878	14,184,041	1,152,619	894,592
Total Income		32,201,823	31,975,686	1,152,619	894,592
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			94,914	94,914
Employee Benefits	3000			16,230	16,230
Supplies and Materials	4000	95,918	20,000	485,999	50,000
Other Operating Expenses and Services	5000	793,458	669,506	575,173	125,000
Capital Outlay	6000	663,760	535,876	45,700,726	29,335,903
Total Expenditures		1,553,136	1,225,382	46,873,042	29,622,047
Excess /(Deficiency) of Revenues over Expenditures		30,648,687	30,750,304	(45,720,423)	(28,727,455)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		30,648,687	30,750,304	(45,720,423)	(28,727,455)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	2,159,007	32,807,694	44,834,736	(783,548)
Prior Years Adjustments	9020			102,139	
Adjusted Beginning Balance	9030	2,159,007		44,936,875	
Ending Fund Balance, June 30		32,807,694	63,557,998	(783,548)	(29,511,003)

For Actual Year: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	3,531,753	3,000,000	427,988	284,000		
Other Financing Sources	8900		15,000				
Total Income		3,531,753	3,015,000	427,988	284,000	0	0
Cost of Sales	5890	2,508,279	2,100,000	198,590	102,600		
Gross Profit or Loss		1,023,474	915,000	229,398	181,400	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	653,677	547,939	192,367	159,301		
Employee Benefits	3000	290,614	158,902	50,989	32,790		
Supplies and Materials	4000	30,126	27,000	12,624	10,000		
Other Operating Expenses and Services	5000	355,529	367,000	28,924	20,000		
Capital Outlay	6000						
Total Expenditures		1,329,946	1,100,841	284,904	222,091	0	0
Net Profit or Loss		(306,472)	(185,841)	(55,506)	(40,691)	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(306,472)	(185,841)	(55,506)	(40,691)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,513,562	1,564,397	86,466	(165,190)		0
Prior Years Adjustments	9020	357,307		(196,150)			
Adjusted Beginning Balance	9030	1,870,869		(109,684)		0	
Ending Fund Balance, June 30		1,564,397	1,378,556	(165,190)	(205,881)	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

Description	Object Code	FUND: 59					
		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: 2010-2011

Budget Year: 2011-2012

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		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: 2010-2011

Budget Year: 2011-2012

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				
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	134,493	43,200	34,069	30,662		
Total Income		134,493	43,200	34,069	30,662	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	95,728	43,200	4,477	5,000		
Other Operating Expenses and Services	5000	35,718		22,167	25,000		
Capital Outlay	6000						
Total Expenditures		131,446	43,200	26,644	30,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		3,047	0	7,425	662	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,047	0	7,425	662	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	296,398	299,445	212,536	201,512		0
Prior Years Adjustments	9020			(18,449)			
Adjusted Beginning Balance	9030	296,398		194,087		0	
Ending Fund Balance, June 30		299,445	299,445	201,512	202,174	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	47,783,577	49,581,909				
State Revenues	8600	1,287,850	1,343,750				
Local Revenues	8800	303,853	3,113				
Total Income		49,375,280	50,928,772	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		49,375,280	50,928,772	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	49,560,044	50,810,216				
Net Increase/(Decrease) in Fund Balance		(184,764)	118,556	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	269,524	76,343		0		0
Prior Years Adjustments	9020	(8,417)					
Adjusted Beginning Balance	9030	261,107		0		0	
Ending Fund Balance, June 30		76,343	194,899	0	0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			257,068	
Total Income		0	0	257,068	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	257,068	0
Other Financing Sources	8900				
Other Outgo	7000			173,400	
Net Increase/(Decrease) in Fund Balance		0	0	83,668	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	8,773	391,029
Prior Years Adjustments	9020			298,588	
Adjusted Beginning Balance	9030	0		307,361	
Ending Fund Balance, June 30		0	0	391,029	391,029

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 620

Name: ANTELOPE VALLEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	189,801

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		1,330,320			170,000	
Adjustments	9020						
Adjusted Beginning Balance	9030		1,330,320			170,000	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,452,790			(91,572)	
Instructional & Institutional Unrestricted							
Expenditures							
Academic Salaries	1000	728,273			728,273		728,273
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0	6,948	6,948
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	222,410			222,410	76,915	299,325
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		222,410	0	0	222,410	83,863	306,273
Other Operating Expenses and Services	5000	502,107			502,107	21,968	524,075
Capital Outlay	6000						
Library Books	6300				0	834	834
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	834	834
Other Outgo	7000				0		0
Total Expenditures		1,452,790	0	0	1,452,790	106,665	1,559,455
Ending Balance					1,330,320	(28,237)	1,302,083

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
 Lottery Budget Report
 L10 GENERAL FUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total																																																																																																																																																																																
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<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th colspan="3">Instructional & Institutional Unrestricted</th> <th colspan="2">Instructional Materials Proposition 20</th> <th></th> </tr> <tr> <th colspan="2"></th> <th>Instructional Activities (AC 0100-5900)</th> <th>Support Activities (AC 6000-6700)</th> <th>Support Activities (AC 6800-7390)</th> <th>Total Unrestricted</th> <th>Instructional (AC 0100-4900)</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td colspan="8">Expenditures</td> </tr> <tr> <td>Academic Salaries</td> <td>1000</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Classified Salaries</td> <td>2000</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Employee Benefits</td> <td>3000</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td colspan="8">Supplies & Materials</td> </tr> <tr> <td>Software</td> <td>4100</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Books, Magazines, & Periodicals</td> <td>4200</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Instructional Supplies & Materials</td> <td>4300</td> <td>1,222,891</td> <td></td> <td></td> <td>1,222,891</td> <td>240,397</td> <td>1,463,288</td> </tr> <tr> <td>Noninstructional Supplies & Mtrls</td> <td>4400</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Total Supplies and Materials</td> <td></td> <td>1,222,891</td> <td>0</td> <td>0</td> <td>1,222,891</td> <td>240,397</td> <td>1,463,288</td> </tr> <tr> <td>Other Operating Expenses and Services</td> <td>5000</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Capital Outlay</td> <td>6000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Library Books</td> <td>6300</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Equipment</td> <td>6400</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Equipment - Additional</td> <td>6410</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Equipment - Replacement</td> <td>6420</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Total Capital Outlay</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Other Outgo</td> <td>7000</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>Total Expenditures</td> <td></td> <td>1,222,891</td> <td>0</td> <td>0</td> <td>1,222,891</td> <td>240,397</td> <td>1,463,288</td> </tr> <tr> <td>Ending Balance</td> <td></td> <td></td> <td></td> <td></td> <td>1,330,320</td> <td>(28,237)</td> <td></td> </tr> </tbody> </table>										Instructional & Institutional Unrestricted			Instructional Materials Proposition 20					Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Total	Expenditures								Academic Salaries	1000				0		0	Classified Salaries	2000				0		0	Employee Benefits	3000				0		0	Supplies & Materials								Software	4100				0		0	Books, Magazines, & Periodicals	4200				0		0	Instructional Supplies & Materials	4300	1,222,891			1,222,891	240,397	1,463,288	Noninstructional Supplies & Mtrls	4400				0		0	Total Supplies and Materials		1,222,891	0	0	1,222,891	240,397	1,463,288	Other Operating Expenses and Services	5000				0		0	Capital Outlay	6000							Library Books	6300				0		0	Equipment	6400							Equipment - Additional	6410				0		0	Equipment - Replacement	6420				0		0	Total Capital Outlay		0	0	0	0		0	Other Outgo	7000				0		0	Total Expenditures		1,222,891	0	0	1,222,891	240,397	1,463,288	Ending Balance					1,330,320	(28,237)	
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