

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2009-2010)
(Budget Report for Fiscal Year 2010-2011)

District: ANTELOPE VALLEY

District Code: 620

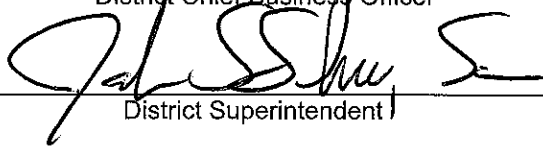
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

OCT 15 2010

Date



District Superintendent

OCT 15 2010

Date

Contact:

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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 15, 2010. 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: 2009-2010

Budget Year: 2010-2011

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 AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	
Academic Salaries					
Instructional Salaries					
Contract or Regular	1100	12,937,444	12,937,444		12,937,444
Other	1300	9,759,748	9,759,748		9,759,748
Total Instructional Salaries		22,697,192	22,697,192	0	22,697,192
Non-Instructional Salaries					
Contract or Regular	1200		3,920,029		3,920,029
Other	1400		626,314		626,314
Total Non-Instructional Salaries		0	4,546,343	0	4,546,343
Total Academic Salaries		22,697,192	27,243,535	0	27,243,535
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,146,151		8,146,151
Other	2300		1,023,128		1,023,128
Total Non-Instructional Salaries		0	9,169,279	0	9,169,279
Instructional Aides					
Regular Status	2200	1,109,733	1,109,733		1,109,733
Other	2400	191,626	191,626		191,626
Total Instructional Aides		1,301,359	1,301,359	0	1,301,359
Total Classified Salaries		1,301,359	10,470,638	0	10,470,638
Employee Benefits	3000	4,912,502	10,884,568		10,884,568
Supplies and Materials	4000		1,010,838		1,010,838
Other Operating Expenses	5000		6,446,763		6,446,763
Equipment Replacement	6420		17,815		17,815
Total Expenditures Prior to Exclusions		28,911,053	56,074,157	0	56,074,157

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 620

Name: ANTELOPE VALLEY

Exclusions	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	
Activities to Exclude					
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					
Rents and Leases	5060			274,065	274,065
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			1,431,086	1,431,086
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	1,431,086	1,431,086
Other Operating Expenses and Services	5000			78,440	78,440

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	0	1,783,591	1,783,591
Total for ECS 84362, 50% Law		28,911,053	56,074,157	(1,783,591)	54,290,566
Percent of CEE (Instructional Salary Cost / Total CEE)		51.56%	100.00%		
50% of Current Expense of Education			28,037,078		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		28,911,053	56,074,157	(1,783,591)	54,290,566
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		28,911,053	56,074,157	0	56,074,157
Capital Expenditures	6000		17,815		17,815
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		28,911,053	56,091,972	0	56,091,972

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

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	284,035	10,622	294,657
In County Treasury	9112	6,352,884	1,684,078	8,036,962
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	30,000		30,000
Investments (at cost)	9120			0
Accounts Receivable	9130	10,504,403	1,066,764	11,571,167
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	588,091		588,091
TOTAL ASSETS		17,759,413	2,761,464	20,520,877
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	854,881	401,368	1,256,249
Accrued Salaries and Wages Payable	9520	2,319,659	401,742	2,721,401
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	8,500,000		8,500,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570		1,253,723	1,253,723
TOTAL LIABILITIES		11,674,540	2,056,833	13,731,373

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

Governmental Funds Group
 10 General Fund — Combined
 (Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 620

Name: ANTELOPE VALLEY

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		704,631	704,631
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	704,631	704,631
Uncommitted(Unrestricted) Fund Balance	9790	6,084,873		6,084,873
TOTAL FUND EQUITY		6,084,873	704,631	6,789,504
TOTAL LIABILITIES AND FUND EQUITY		17,759,413	2,761,464	20,520,877

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 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, 2010

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	5,257,038		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		5,257,038	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

- 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, 2010

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			
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
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751	5,257,038		
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		5,257,038	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		5,257,038	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,257,038	0	0

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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			94,169			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			21,083			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	115,252	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			2,235			
Accrued Salaries and Wages Payable	9520			113,017			
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	115,252	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, 2010

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						
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	115,252	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	2,184,815	48,935,259
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	4,476	1,819,546
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		2,189,291	50,754,805
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	30,285	5,906,560
Accrued Salaries and Wages Payable	9520		13,510
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		30,285	5,920,070

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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		
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
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751	2,159,006	44,834,735
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		2,159,006	44,834,735
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		2,159,006	44,834,735
TOTAL LIABILITIES AND FUND EQUITY		2,189,291	50,754,805

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, 2010

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		126,726		
In County Treasury	9112	1,102,846			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	40,967	4,000		
Investments (at cost)	9120				
Accounts Receivable	9130	103,027	2,267		
Due from Other Funds	9140	209,588			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	502,245	20,877		
Prepaid Items	9220	(2,777)	331		
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		1,955,896	154,201	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

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	254,445	34,416		
Accrued Salaries and Wages Payable	9520		19,881		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540		209,588		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		254,445	263,885	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	254,445	263,885	0	0

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				
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
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	1,701,451	(109,684)		
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,701,451	(109,684)	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,955,896	154,201	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 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, 2010

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, 2010

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		
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
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, 2010

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	31,612			76,902				307,361
In County Treasury	9112		211,775		82,425				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	266,113	760		1,108,230				
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		297,725	212,535	0	1,267,557	0	0	0	307,361

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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				998,032				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	45,000							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		45,000	0	0	998,032	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	45,000	0	0	998,032	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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								
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	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751		212,535		269,525				307,361
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	212,535	0	269,525	0	0	0	307,361
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850	252,725							
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		252,725	212,535	0	269,525	0	0	0	307,361
TOTAL LIABILITIES AND FUND EQUITY		297,725	212,535	0	1,267,557	0	0	0	307,361

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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		285,593	285,593
Workforce Investment Act	8130		128,728	128,728
Temporary Assistance for Needy Families (TANF)	8140		87,124	87,124
Student Financial Aid	8150			0
Veterans Education	8160	2,930		2,930
Vocational and Technical Education Act (VATEA)	8170		641,930	641,930
Other Federal Revenues	8190	16,366	2,402,325	2,418,691
Total Federal Revenues	8100	19,296	3,545,700	3,564,996
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	46,401,816		46,401,816
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		606,520	606,520
Disabled Students Programs and Services(DSPS)	8623		596,939	596,939
Temporary Assistance for Needy Families (TANF)	8624		87,124	87,124
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		561,605	561,605
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,432,390	2,432,390

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	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	43,139		43,139
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,592,101	247,489	1,839,590
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	352,668		352,668
Total State Revenues	8600	48,389,724	4,532,067	52,921,791

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	5,066,653		5,066,653
Tax Allocation, Supplemental Roll	8812	112,600		112,600
Tax Allocation, Unsecured Roll	8813	256,296		256,296
Prior Years Taxes	8816	334,710		334,710
Education Revenues Augmentation Fund (ERAF)	8817	902,204		902,204
Redevelopment Agency Funds	8818			0
Contributions, Gifts, Grants, and Endowments	8820	139,093	92,652	231,745
Contract Services	8830			
Contract Instructional Services	8831		4,024	4,024
Other Contract Services	8832			0
Sales and Commissions	8840	8,180		8,180
Rentals and Leases	8850	11,183		11,183
Interest and Investment Income	8860	117,427	20,399	137,826
Student Fees and Charges	8870			
Community Services Classes	8872		206,156	206,156
Dormitory	8873			0
Enrollment	8874	2,491,068		2,491,068
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	69,466		69,466
Insurance	8878			0
Student Records	8879	10,914		10,914
Nonresident Tuition	8880	296,238		296,238
Parking Services and Public Transportation	8881		246,997	246,997
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	127,956	494	128,450
Total Local Revenues	8800	9,943,988	570,722	10,514,710
Total Revenues		58,353,008	8,648,489	67,001,497

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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		58,353,008	8,648,489	67,001,497

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

\$10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	192,253		114,307	8,334		314,894
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,048,456	193,644	77,987			2,320,087
Business and Management	0500	1,165,000	123,335	12,006			1,300,341
Communications	0600	166,874		9,771			176,645
Computer and Information Science	0700	975,102	38,066	1,028			1,014,196
Education	0800	2,814,717	315,953	268,640			3,399,310
Engineering and Related Industrial Technology	0900	2,142,094	383,364	397,831	62,567		2,985,856
Fine and Applied Arts	1000	3,107,757	249,094	153,889			3,510,740
Foreign language	1100	747,855	50,638				798,493
Health	1200	2,741,097	441,252	187,246	45,393		3,414,988
Consumer Education And Home Economics	1300	994,205	139,196	103,697			1,237,098
Law	1400						0
Humanities(Letters)	1500	3,285,140	368,027	22,877			3,676,044
Library Science	1600	6,510					6,510
Mathematics	1700	2,825,985	330,748	110,691			3,267,424
Military Studies	1800						0
Physical Sciences	1900	1,666,976	31,446	36,670			1,735,092
Psychology	2000	533,740					533,740
Public Affairs and Services	2100	850,197	17,389	49,169			916,755
Social Sciences	2200	1,850,040	190,638	11,624			2,052,302
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,479,268	46,740	22,187			1,548,195
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	604,195					604,195
Sub-Total Instructional Activites		30,197,461	2,919,530	1,579,620	116,294		34,812,905
Total Expenditures for GF Activities*		30,342,402	23,990,984	9,744,507	390,696	976,031	65,444,620

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

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	15,276	277,546	24,393			317,215
Course and Curriculum Development	6020			16,000			16,000
Academic / Faculty Senate	6030		8,360	14,295			22,655
Other Instructional Administration & Governance	6090		99,221	48,862			148,083
Total Instructional Admin. & Governance		15,276	385,127	103,550	0	0	503,953
Instructional Support Services	6100						
Learning Center	6110	129,572	570,621	46,152			746,345
Library	6120		881,055	165,300			1,046,355
Media	6130		490,986	23,735			514,721
Museums and Galleries	6140		18,154	1,607			19,761
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		28,551	3,015			31,566
Total Instructional Support Services		129,572	1,989,367	239,809	0	0	2,358,748
Admissions and Records	6200		816,370	39,361			855,731
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,110,444	107,350			2,217,794
Matriculation and Student Assessment	6320		467,019	67,365	(7,396)		526,988
Transfer Programs	6330		141,440	1,452			142,892
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	2,718,903	176,167	(7,396)	0	2,887,674

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: 2009-2010

Budget Year: 2010-2011

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		544,557	165,816			710,373
Extended Opportunity Programs and Services (EOPS)	6430		894,576	13,032			907,608
Health Services	6440						0
Student Personnel Administration	6450		573,598	113,416			687,014
Financial Aid Administration	6460		974,880	120,346			1,095,226
Job Placement Services	6470		410,699	20,544			431,243
Veterans Services	6480		76,036	1,912			77,948
Miscellaneous Student Services	6490		157,089	158,266			315,355
Total Other Student Services		0	3,631,435	593,332	0	0	4,224,767
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	160	1,439,720	1,684,511	5,877		3,130,268
Custodial Services	6530	82	1,197,664	111,558			1,309,304
Grounds Maintenance and Repairs	6550		606,063	37,970			644,033
Utilities	6570						0
Other Operations and Maintenance of Plant	6590		161,047	937,501	146,638		1,245,186
Total Operation and Maintenance of Plant	6500	242	3,404,494	2,771,540	152,515	0	6,328,791
Planning, Policymaking and Coordinations	6600		1,772,449	1,635,393			3,407,842

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

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: 2009-2010

Budget Year: 2010-2011

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		697,237	72,430			769,667
Fiscal Operations	6720		769,355	385,559			1,154,914
Human Resources Management	6730	146	1,156,132	35,089			1,191,367
Noninstruct Staff Retirees' Benefits & Retirement *	6740	59	72,366				72,425
Staff Development	6750			61,158			61,158
Staff Diversity	6760			4,149			4,149
Logistical Services	6770		501,272	296,564			797,836
Management Information Systems	6780		1,780,301	447,169			2,227,470
Other General Institutional Support Services	6790		168,599	792,039			960,638
Total General Institutional Support Services	6700	205	5,145,262	2,094,157	0	0	7,239,624
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	(354)	358				4
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
Total Community Services	6800	(354)	358	0	0	0	4

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		313				313
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940		31,857				31,857
Parking	6950			87,014			87,014
Student and Co-Curricular Activities	6960		388,933	13,368			402,301
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	421,103	100,382	0	0	521,485
Auxiliary Operations	7000						
Contract Education	7010		697,482	50,201		2,231	749,914
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	697,482	50,201	0	2,231	749,914

For Actual Year: 2009-2010

Budget Year: 2010-2011

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			1,840	129,283		131,123
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					387,113	387,113
Tax revenue Anticipation Notes	7220			135,338			135,338
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	135,338	0	387,113	522,451
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					244,176	244,176
Student Aid	7320					127,398	127,398
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	371,574	371,574
Sub-Total Non-Instructional Activites		144,941	21,071,454	8,164,887	274,402	976,031	30,631,715
Total Expenditures General Fund: activities *		30,342,402	23,990,984	9,744,507	390,696	976,031	65,444,620

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

DISTRICT NAME: ANTELOPE VALLEY

I.	2010-2011 Appropriations Limit:		
A.	2009-2010 Appropriations Limit:		\$59,539,192
B.	2010-2011 Price Factor:	0.9746	
C.	Population factor:		
	1. 2008-2009 Second Period Actual FTES	12,711.00	
	2. 2009-2010 Second Period Actual FTES	11,568.00	
	3. 2009-2010 Population change factor (C2/C1)	0.9101	
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)		\$52,810,279
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)		\$52,810,279
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.	2010-2011 Appropriations Limit (D + E.3 - F.3)		\$52,810,279
II.	2010-2011 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		47,078,749
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		50,089
C.	Local Property taxes		5,598,147
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.	2010-2011 Appropriations Subject to Limit		\$52,726,985

For Actual Year: 2009-2010

Budget Year: 2010-2011

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100	19,296	18,930	3,545,700	3,294,166	3,564,996	3,313,096
State Revenues	8600	48,389,724	47,566,421	4,532,067	4,617,699	52,921,791	52,184,120
Local Revenues	8800	9,943,988	11,263,377	570,722	206,003	10,514,710	11,469,380
Total Revenues		58,353,008	58,848,728	8,648,489	8,117,868	67,001,497	66,966,596
EXPENDITURES:							
Academic Salaries	1000	27,243,526	25,940,679	1,932,901	1,564,981	29,176,427	27,505,660
Classified Salaries	2000	10,470,638	11,332,376	2,571,466	2,227,563	13,042,104	13,559,939
Employee Benefits	3000	10,888,192	11,472,195	1,226,663	1,205,337	12,114,855	12,677,532
Supplies and Materials	4000	942,665	1,019,322	1,167,554	916,593	2,110,219	1,935,915
Other Operating Expenses and Services	5000	6,511,315	6,562,294	1,122,973	533,428	7,634,288	7,095,722
Capital Outlay	6000	17,815	200,000	372,881	132,380	390,696	332,380
Total Expenditures		56,074,151	56,526,866	8,394,438	6,580,282	64,468,589	63,107,148
Excess /(Deficiency) of Revenues over Expenditures		2,278,857	2,321,862	254,051	1,537,586	2,532,908	3,859,448
Other Financing Sources	8900					0	0
Other Outgo	7000	881,535	2,316,874	94,496	1,468,463	976,031	3,785,337
Net Increase/(Decrease) in Fund Balance		1,397,322	4,988	159,555	69,123	1,556,877	74,111
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,900,966	6,262,195	1,101,579	527,307	6,002,545	6,789,502
Prior Years Adjustments	9020	(36,093)		(733,827)		(769,920)	
Adjusted Beginning Balance	9030	4,864,873		367,752		5,232,625	
Ending Fund Balance, June 30		6,262,195	6,267,183	527,307	596,430	6,789,502	6,863,613

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	68,130					
Local Revenues	8800	6,590,635	5,782,022				
Total Revenues		6,658,765	5,782,022	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	1,055,820	1,153,062				
Debt Interest and Other Service Charges	7120	5,454,762	5,545,470				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	6,510,582	6,698,532	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(6,510,582)	(6,698,532)	0	0	0	0
Net Increase/Decrease in Fund Balance		148,183	(916,510)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,108,855	5,257,038		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,108,855			0		0
Ending Fund Balance, June 30		5,257,038	4,340,528	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

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					452,947	390,302
Local Revenues	8800					44,557	40,500
Total Income		0	0	0	0	497,504	430,802
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					501,955	491,750
Employee Benefits	3000					187,082	147,552
Supplies and Materials	4000					11,719	15,000
Other Operating Expenses and Services	5000					2,268	1,500
Capital Outlay	6000						
Total Expenditures		0	0	0	0	703,024	655,802
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(205,520)	(225,000)
Other Financing Sources	8900					199,176	225,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(6,344)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	6,344	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		6,344	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600			7,907,760	12,037,859
Local Revenues	8800	2,064,040	700,000	28,235	483,765
Total Income		2,064,040	700,000	7,935,995	12,521,624
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			89,104	88,705
Employee Benefits	3000			33,920	42,000
Supplies and Materials	4000	140,207		1,274,037	50,000
Other Operating Expenses and Services	5000	893,242		317,464	125,000
Capital Outlay	6000	1,539,521	160,000	43,769,824	28,488,869
Total Expenditures		2,572,970	160,000	45,484,349	28,794,574
Excess /(Deficiency) of Revenues over Expenditures		(508,930)	540,000	(37,548,354)	(16,272,950)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(508,930)	540,000	(37,548,354)	(16,272,950)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	2,667,937	2,159,007	82,376,305	44,834,736
Prior Years Adustments	9020			6,785	
Adjusted Beginning Balance	9030	2,667,937		82,383,090	
Ending Fund Balance, June 30		2,159,007	2,699,007	44,834,736	28,561,786

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	1,074,844	2,601,451	474,830	227,049		
Other Financing Sources	8900	23,763	15,000		60,000		
Total Income		1,098,607	2,616,451	474,830	287,049	0	0
Cost of Sales	5890						
Gross Profit or Loss		1,098,607	2,616,451	474,830	287,049	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	573,109	542,000	187,756	210,000		
Employee Benefits	3000	233,369	245,000	35,692	36,049		
Supplies and Materials	4000	27,896	27,000	15,135	16,000		
Other Operating Expenses and Services	5000	342,739	367,000	21,548	25,000		
Capital Outlay	6000		5,000				
Total Expenditures		1,177,113	1,186,000	260,131	287,049	0	0
Net Profit or Loss		(78,506)	1,430,451	214,699	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(78,506)	1,430,451	214,699	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,779,958	1,513,562	(128,233)	86,466		0
Prior Years Adjustments	9020	(187,890)					
Adjusted Beginning Balance	9030	1,592,068		(128,233)		0	
Ending Fund Balance, June 30		1,513,562	2,944,013	86,466	86,466	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

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 Adustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	288,039	83,000	27,510	44,693		
Total Income		288,039	83,000	27,510	44,693	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		12,000				
Employee Benefits	3000						
Supplies and Materials	4000		71,000				
Other Operating Expenses and Services	5000			58,697	64,567		
Capital Outlay	6000						
Total Expenditures		0	83,000	58,697	64,567	0	0
Excess /(Deficiency) of Revenues over Expenditures		288,039	0	(31,187)	(19,874)	0	0
Other Financing Sources	8900						
Other Outgo	7000	188,486					
Net Increase/(Decrease) in Fund Balance		99,553	0	(31,187)	(19,874)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	16,170	296,398	209,839	212,536		0
Prior Years Adjustments	9020	180,675		33,884			
Adjusted Beginning Balance	9030	196,845		243,723		0	
Ending Fund Balance, June 30		296,398	296,398	212,536	192,662	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	41,055,481	44,184,642				
State Revenues	8600	1,051,917	1,130,811				
Local Revenues	8800	205,243	202,768				
Total Income		42,312,641	45,518,221	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		42,312,641	45,518,221	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	42,232,008	45,510,376				
Net Increase/(Decrease) in Fund Balance		80,633	7,845	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	179,667	269,524		0		0
Prior Years Adjustments	9020	9,224					
Adjusted Beginning Balance	9030	188,891		0		0	
Ending Fund Balance, June 30		269,524	277,369	0	0	0	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

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			42,526	
Total Income		0	0	42,526	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	42,526	0
Other Financing Sources	8900				
Other Outgo	7000			33,753	
Net Increase/(Decrease) in Fund Balance		0	0	8,773	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	339,567	8,773
Prior Years Adustments	9020			(339,567)	
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	8,773	8,773

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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	199,176
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	45,000

CALIFORNIA COMMUNITY COLLEGES
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SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

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						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,592,101			247,489	
		Instructional & Institutional Unrestricted					
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		17,657		17,657	27,585	45,242
Instructional Supplies & Materials	4300		140,142		140,142	64,110	204,252
Noninstructional Supplies & Mtrls	4400	124,391	590,671		715,062		715,062
Total Supplies and Materials		124,391	748,470	0	872,861	91,695	964,556
Other Operating Expenses and Services	5000				0	3,862	3,862
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		124,391	748,470	0	872,861	95,557	968,418
Ending Balance					719,240	151,932	871,172

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: 2009-2010

Budget Year: 2010-2011

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 Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010			719,240		151,932	
Adjustments	9020						
Adjusted Beginning Balance	9030			719,240		151,932	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			1,330,320		170,000	
		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)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100	7,300			7,300		7,300
Books, Magazines, & Periodicals	4200	13,000			13,000		13,000
Instructional Supplies & Materials	4300	214,000			214,000	170,000	384,000
Noninstructional Supplies & Mtrls	4400	33,000			33,000		33,000
Total Supplies and Materials		267,300	0	0	267,300	170,000	437,300
Other Operating Expenses and Services	5000	13,000	980,020		993,020		993,020
Capital Outlay							
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	70,000			70,000		70,000
Total Expenditures		350,300	980,020	0	1,330,320	170,000	1,500,320
Ending Balance					719,240	151,932	