

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2012-2013)

(Budget Report for Fiscal Year 2013-2014)

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: Mazie Brewington

(661) 722-6300 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, 2013. Please submit the report to :

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 620

Name: ANTELOPE VALLEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	12,281,609	12,281,609		12,281,609
Other	1300	8,825,070	8,825,070		8,825,070
<b>Total Instructional Salaries</b>		21,106,679	21,106,679	0	21,106,679
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,331,683		3,331,683
Other	1400		649,747		649,747
<b>Total Non-Instructional Salaries</b>		0	3,981,430	0	3,981,430
<b>Total Academic Salaries</b>		21,106,679	25,088,109	0	25,088,109
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		8,996,201		8,996,201
Other	2300		767,501		767,501
<b>Total Non-Instructional Salaries</b>		0	9,763,702	0	9,763,702
<b>Instructional Aides</b>					
Regular Status	2200	972,337	972,337		972,337
Other	2400	173,503	173,503		173,503
<b>Total Instructional Aides</b>		1,145,840	1,145,840	0	1,145,840
<b>Total Classified Salaries</b>		1,145,840	10,909,542	0	10,909,542
<b>Employee Benefits</b>	3000	4,862,393	10,579,438		10,579,438
<b>Supplies and Materials</b>	4000		988,007		988,007
<b>Other Operating Expenses</b>	5000		6,465,738		6,465,738
<b>Equipment Replacement</b>	6420		69,531		69,531
<b>Total Expenditures Prior to Exclusions</b>		27,114,912	54,100,365	0	54,100,365

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 620

Name: ANTELOPE VALLEY

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
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
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		177,057	(177,057)	0
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,555,192	(1,555,192)	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		31,168	(31,168)	0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420		38,363	(38,363)	0
Total Equipment		0	38,363	(38,363)	0
Total Capital Outlay		0	69,531	(69,531)	0
Other Outgo	7000				0
<b>Total Exclusions</b>		0	1,801,780	(1,801,780)	0
<b>Total for ECS 84362, 50% Law</b>		27,114,912	52,298,585	1,801,780	54,100,365
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.85%	100.00%		
<b>50% of Current Expense of Education</b>			26,149,292		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		27,114,912	52,298,585	1,801,780	54,100,365
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		27,114,912	54,100,365	0	54,100,365
<b>Capital Expenditures</b>	6000		328,978		328,978
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		27,114,912	54,429,343	0	54,429,343

For Year Ended June 30, 2013

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	690,913	10,531	701,444
In County Treasury	9112	16,606,435	2,389,777	18,996,212
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	30,000		30,000
Investments (at cost)	9120			0
Accounts Receivable	9130	18,143,302	922,531	19,065,833
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	458,127		458,127
<b>TOTAL ASSETS</b>		35,928,777	3,322,839	39,251,616
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,605,080	245,986	1,851,066
Accrued Salaries and Wages Payable	9520	1,375,032	438,353	1,813,385
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	23,500,000		23,500,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570		446,461	446,461
<b>TOTAL LIABILITIES</b>		26,480,112	1,130,800	27,610,912

For Year Ended June 30, 2013

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		2,192,039	2,192,039
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	2,192,039	2,192,039
Uncommitted Fund Balance	9790	9,448,665		9,448,665
<b>TOTAL FUND EQUITY</b>		9,448,665	2,192,039	11,640,704
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		35,928,777	3,322,839	39,251,616

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
<b>ASSETS</b>				
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			
<b>TOTAL ASSETS</b>		0	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		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, 2013

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		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, 2013

District ID: 620

Name: ANTELOPE VALLEY

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			109,573			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			14,924			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	124,497	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,189			
Accrued Salaries and Wages Payable	9520			123,308			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	124,497	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, 2013

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
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	124,497	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,157,305	4,056,418
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	5,575	13,823
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>TOTAL ASSETS</b>		3,162,880	4,070,241
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	35,222	1,894,922
Accrued Salaries and Wages Payable	9520	(5)	7,270
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
<b>TOTAL LIABILITIES</b>		35,217	1,902,192

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND BALANCE (NON-GASB 54)</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	3,127,663	
Committed Fund Balance	9753		2,168,049
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,127,663	2,168,049
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		3,127,663	2,168,049
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,162,880	4,070,241

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	167,423	49,801		
In County Treasury	9112	250,580			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	27,995	4,000		
Investments (at cost)	9120				
Accounts Receivable	9130		637		
Due from Other Funds	9140	202,326			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	761,131	8,464		
Prepaid Items	9220				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		1,409,455	62,902	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		80,656		
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540		202,325		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	282,981	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610	269,299	(220,079)		
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		269,299	(220,079)	0	0
<b>TOTAL LIABILITIES</b>	968	269,299	62,902	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,140,156			
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		1,140,156	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,409,455	62,902	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 620

Name: ANTELOPE VALLEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
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		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
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
<b>TOTAL LIABILITIES</b>	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 620

Name: ANTELOPE VALLEY

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	443,465			1,650,220				446,136
In County Treasury	9112		220,986		(206,451)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	1,159							
Investments (at cost)	9120								
Accounts Receivable	9130		528		5,955				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		444,624	221,514	0	1,449,724	0	0	0	446,136

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				1,913				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		0	0	0	1,913	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
<b>TOTAL LIABILITIES</b>	968	0	0	0	1,913	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	444,624	221,514		1,447,811				446,136
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		444,624	221,514	0	1,447,811	0	0	0	446,136
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		444,624	221,514	0	1,447,811	0	0	0	446,136
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		444,624	221,514	0	1,449,724	0	0	0	446,136

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		236,007	236,007
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		73,354	73,354
Student Financial Aid	8150		42,790	42,790
Veterans Education	8160	4,548		4,548
Vocational and Technical Education Act (VATEA)	8170		535,578	535,578
Other Federal Revenues	8190	55,789	2,069,836	2,125,625
<b>Total Federal Revenues</b>	8100	60,337	2,957,565	3,017,902
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	38,220,759		38,220,759
Other General Apportionment	8613	912,551		912,551
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		556,292	556,292
Disabled Students Programs and Services(DSPS)	8623		515,383	515,383
Temporary Assistance for Needy Families (TANF)	8624		73,490	73,490
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		595,800	595,800
Telecommunications and Technology Infrastructure Program (TTIP)	8626		6,553	6,553
Other General Categorical Programs	8627		2,426,392	2,426,392

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	8,846,421		8,846,421
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		81,007	81,007
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	36,881		36,881
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,318,715	330,162	1,648,877
State Mandated Costs	8685	293,985		293,985
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	11,600		11,600
<b>Total State Revenues</b>	8600	49,640,912	4,585,079	54,225,991

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	4,619,734		4,619,734
Tax Allocation, Supplemental Roll	8812	83,720		83,720
Tax Allocation, Unsecured Roll	8813	175,753		175,753
Prior Years Taxes	8816	311,400		311,400
Education Revenues Augmentation Fund (ERAF)	8817	10,957		10,957
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		9,477	9,477
Sales and Commissions	8840			0
Rentals and Leases	8850	10,045		10,045
Interest and Investment Income	8860	456,364	13,377	469,741
Student Fees and Charges	8870			
Community Services Classes	8872		94,534	94,534
Dormitory	8873			0
Enrollment	8874	2,404,296		2,404,296
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		551,410	551,410
Instructional Materials Fees and Sales of Materials	8877	43,666		43,666
Insurance	8878			0
Student Records	8879	10,835		10,835
Nonresident Tuition	8880	361,268		361,268
Parking Services and Public Transportation	8881		227,693	227,693
Other Student Fees and Charges	8885	25,588		25,588
Other Local Revenues	8890	653,374	25,768	679,142
<b>Total Local Revenues</b>	8800	9,167,000	922,259	10,089,259
<b>Total Revenues</b>		58,868,249	8,464,903	67,333,152



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
<b>Total Other Financing Sources</b>	8900	0	0	0
<b>Total Revenues and Other Financing Sources</b>		58,868,249	8,464,903	67,333,152

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	201,936		22,278			224,214
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,144,524	137,059	55,838			2,337,421
Business and Management	0500	942,068	104,863	10,467			1,057,398
Communications	0600	401,622	975				402,597
Computer and Information Science	0700	860,448					860,448
Education	0800	2,632,042	304,458	330,374			3,266,874
Engineering and Related Industrial Technology	0900	1,897,368	100,276	246,820	55,080		2,299,544
Fine and Applied Arts	1000	2,499,207	73,388	70,187			2,642,782
Foreign language	1100	810,276		1,372			811,648
Health	1200	2,501,046	344,355	161,975	151,373		3,158,749
Consumer Education And Home Economics	1300	917,088	102,051	47,227			1,066,366
Law	1400						0
Humanities(Letters)	1500	3,527,389	197,966	17,935			3,743,290
Library Science	1600	10,647					10,647
Mathematics	1700	2,823,705	303,728	89,304			3,216,737
Military Studies	1800						0
Physical Sciences	1900	1,675,727	27,524	63,399			1,766,650
Psychology	2000	542,636					542,636
Public Affairs and Services	2100	854,214	106	45,692	26,201		926,213
Social Sciences	2200	1,732,606	215,274	2,374			1,950,254
Commercial Services	3000						0
Interdisciplinary Studies	4900	818,093	676,514	48,297			1,542,904
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		27,792,642	2,588,537	1,213,539	232,654		31,827,372
<b>Total Expenditures for GF Activities*</b>		27,946,068	23,503,284	10,010,300	636,829	2,034,297	64,130,778

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		416,690	72,605			489,295
Course and Curriculum Development	6020			11,520			11,520
Academic / Faculty Senate	6030		38,724	4,766			43,490
Other Instructional Administration & Governance	6090		16,367	78			16,445
<b>Total Instructional Admin. &amp; Governance</b>		0	471,781	88,969	0	0	560,750
Instructional Support Services	6100						
Learning Center	6110	153,211	301,503	39,133			493,847
Library	6120		850,668	28,087	59,891		938,646
Media	6130		465,117	10,593	2,474		478,184
Museums and Galleries	6140			1,182			1,182
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		2,182	6,503			8,685
<b>Total Instructional Support Services</b>		153,211	1,619,470	85,498	62,365	0	1,920,544
Admissions and Records	6200		863,172	15,513			878,685
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	215	1,614,108	82,805			1,697,128
Matriculation and Student Assessment	6320		262,731	40,847			303,578
Transfer Programs	6330		140,945	75			141,020
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		215	2,017,784	123,727	0	0	2,141,726

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: 2012-2013

Budget Year: 2013-2014

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			3,090			3,090
Disabled Student Programs and Services (DSPS)	6420		628,578	159,302			787,880
Extended Opportunity Programs and Services (EOPS)	6430		758,384	18,393			776,777
Health Services	6440		12,683	154,401	17,415		184,499
Student Personnel Administration	6450		460,384	46,649			507,033
Financial Aid Administration	6460		843,848	187,544			1,031,392
Job Placement Services	6470		360,002	7,011			367,013
Veterans Services	6480		94,013				94,013
Miscellaneous Student Services	6490		164,515	566,926	14,466	267,805	1,013,712
<b>Total Other Student Services</b>		0	3,322,407	1,143,316	31,881	267,805	4,765,409
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,577,749	1,734,193			3,311,942
Custodial Services	6530		1,359,395	150,537			1,509,932
Grounds Maintenance and Repairs	6550		691,131	71,793			762,924
Utilities	6570			11,786			11,786
Other Operations and Maintenance of Plant	6590		74,357	1,422,846			1,497,203
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,702,632	3,391,155	0	0	7,093,787
<b>Planning, Policymaking and Coordinations</b>	6600		1,672,193	1,107,280	37,975		2,817,448

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		588,483	49,363			637,846
Fiscal Operations	6720		947,597	689,658	211		1,637,466
Human Resources Management	6730		1,184,615	164,849			1,349,464
Noninstruct Staff Retirees' Benefits & Retirement *	6740		477,414				477,414
Staff Development	6750		8,364	97,914			106,278
Staff Diversity	6760			4,362			4,362
Logistical Services	6770		398,849	223,164	176		622,189
Management Information Systems	6780		2,024,220	754,115	259,448		3,037,783
Other General Institutional Support Services	6790		729,075	416,587	12,119		1,157,781
<b>Total General Institutional Support Services</b>	6700	0	6,358,617	2,400,012	271,954	0	9,030,583
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		17,330	34,052			51,382
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	17,330	34,052	0	0	51,382

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			2,049			2,049
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			331,112			331,112
Student and Co-Curricular Activities	6960		286,699	1,766			288,465
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	286,699	334,927	0	0	621,626
Auxiliary Operations	7000						
Contract Education	7010		582,662	31,722		3,179	617,563
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	0	582,662	31,722	0	3,179	617,563

For Actual Year: 2012-2013

Budget Year: 2013-2014

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				
<b>Physical Property and Related Acquisitions</b>	7100			40,590			40,590
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,698,330	1,698,330
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	1,698,330	1,698,330
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					151,196	151,196
Student Aid	7320					(86,213)	(86,213)
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	64,983	64,983
<b>Sub-Total Non-Instructional Activites</b>		153,426	20,914,747	8,796,761	404,175	2,034,297	32,303,406
<b>Total Expenditures General Fund: activities *</b>		27,946,068	23,503,284	10,010,300	636,829	2,034,297	64,130,778

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: ANTELOPE VALLEY

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$51,055,326
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	10,582.90		
	2. 2012-2013 Second Period Actual FTES	10,619.32		
	3. 2012-2013 Population change factor (C2/C1)	1.0034		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$53,851,835
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)			\$53,851,835
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$53,851,835
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			48,348,845
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			36,881
C.	Local Property taxes			5,468,330
D.	Estimated excess Debt Service taxes			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.	2013-2014 Appropriations Subject to Limit			\$53,854,056



For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	60,337	60,172	2,957,565		3,017,902	60,172
State Revenues	8600	49,640,912	50,013,703	4,585,079	5,486,141	54,225,991	55,499,844
Local Revenues	8800	9,167,000	9,125,234	922,259	621,465	10,089,259	9,746,699
<b>Total Revenues</b>		<b>58,868,249</b>	<b>59,199,109</b>	<b>8,464,903</b>	<b>6,107,606</b>	<b>67,333,152</b>	<b>65,306,715</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	25,202,812	26,454,367	1,320,778	1,678,329	26,523,590	28,132,696
Classified Salaries	2000	10,988,260	11,599,087	2,325,280	2,510,957	13,313,540	14,110,044
Employee Benefits	3000	10,606,899	10,542,067	1,005,323	1,245,662	11,612,222	11,787,729
Supplies and Materials	4000	1,010,093	948,007	980,324	1,199,100	1,990,417	2,147,107
Other Operating Expenses and Services	5000	6,164,793	7,245,647	1,855,090	1,556,372	8,019,883	8,802,019
Capital Outlay	6000	328,978	189,531	307,851	1,350,588	636,829	1,540,119
<b>Total Expenditures</b>		<b>54,301,835</b>	<b>56,978,706</b>	<b>7,794,646</b>	<b>9,541,008</b>	<b>62,096,481</b>	<b>66,519,714</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>4,566,414</b>	<b>2,220,403</b>	<b>670,257</b>	<b>(3,433,402)</b>	<b>5,236,671</b>	<b>(1,212,999)</b>
<b>Other Financing Sources</b>	8900					0	0
<b>Other Outgo</b>	7000	2,081,974	2,216,153	(47,677)	749,345	2,034,297	2,965,498
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>2,484,440</b>	<b>4,250</b>	<b>717,934</b>	<b>(4,182,747)</b>	<b>3,202,374</b>	<b>(4,178,497)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	7,502,548	9,940,756	1,001,673	1,699,939	8,504,221	11,640,695
Prior Years Adjustments	9020	(46,232)		(19,668)		(65,900)	
Adjusted Beginning Balance	9030	7,456,316		982,005		8,438,321	
<b>Ending Fund Balance, June 30</b>		<b>9,940,756</b>	<b>9,945,006</b>	<b>1,699,939</b>	<b>(2,482,808)</b>	<b>11,640,695</b>	<b>7,462,198</b>

For Actual Year: 2012-2013

Budget Year: 2013-2014

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	80,839					
Local Revenues	8800	7,670,448	6,798,326				
<b>Total Revenues</b>		7,751,287	6,798,326	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,384,772	1,520,593				
Debt Interest and Other Service Charges	7120	5,699,369	5,760,110				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	7,084,141	7,280,703	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(7,084,141)	(7,280,703)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		667,146	(482,377)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	4,816,181	5,483,327		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,816,181			0		0
<b>Ending Fund Balance, June 30</b>		5,483,327	5,000,950	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600					250,131	309,356
Local Revenues	8800					206,976	123,171
<b>Total Income</b>		0	0	0	0	457,107	432,527
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					441,554	448,524
Employee Benefits	3000					156,686	179,000
Supplies and Materials	4000					13,498	14,300
Other Operating Expenses and Services	5000					1,651	1,950
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	613,389	643,774
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(156,282)	(211,247)
<b>Other Financing Sources</b>	8900					151,197	211,247
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(5,085)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	5,085	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		5,085	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2012-2013

Budget Year: 2013-2014

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

**Capital Projects Funds**

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600			1,388,379	132,338
Local Revenues	8800	1,833,221	1,461,422	55,925	26,988
<b>Total Income</b>		1,833,221	1,461,422	1,444,304	159,326
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			8,133	
Employee Benefits	3000			2,087	
Supplies and Materials	4000	7,813		440,068	
Other Operating Expenses and Services	5000	713,852	695,118	128,584	58,278
Capital Outlay	6000	245,224	587,494	9,017,993	3,388,013
<b>Total Expenditures</b>		966,889	1,282,612	9,596,865	3,446,291
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		866,332	178,810	(8,152,561)	(3,286,965)
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000	458,542	501,317		
<b>Net Increase/(Decrease) in Fund Balance</b>		407,790	(322,507)	(8,152,561)	(3,286,965)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	2,719,602	3,127,662	11,998,344	3,547,695
Prior Years Adjustments	9020	270		(298,088)	
Adjusted Beginning Balance	9030	2,719,872		11,700,256	
<b>Ending Fund Balance, June 30</b>		3,127,662	2,805,155	3,547,695	260,730

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	3,066,456	3,000,000	395,063	346,665		
Other Financing Sources	8900						
<b>Total Income</b>		3,066,456	3,000,000	395,063	346,665	0	0
<b>Cost of Sales</b>	5890	2,155,367	2,100,000	155,300	102,600		
<b>Gross Profit or Loss</b>		911,089	900,000	239,763	244,065	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	642,003	458,503	185,529	192,919		
Employee Benefits	3000	245,657	199,159	44,520	52,664		
Supplies and Materials	4000	10,163	25,000	7,813	7,500		
Other Operating Expenses and Services	5000	251,390	325,000	29,053	20,000		
Capital Outlay	6000	27,460					
<b>Total Expenditures</b>		1,176,673	1,007,662	266,915	273,083	0	0
<b>Net Profit or Loss</b>		(265,584)	(107,662)	(27,152)	(29,018)	0	0
<b>Other Outgo</b>	7000	30,115		227			
<b>Net Increase/(Decrease) in Fund Balance</b>		(295,699)	(107,662)	(27,379)	(29,018)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,433,458	1,140,156	(192,698)	(220,077)		0
Prior Years Adjustments	9020	2,397					
Adjusted Beginning Balance	9030	1,435,855		(192,698)		0	
<b>Ending Fund Balance, June 30</b>		1,140,156	1,032,494	(220,077)	(249,095)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

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



For Actual Year: 2012-2013

Budget Year: 2013-2014

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	237,486	41,000	30,962	31,443		
<b>Total Income</b>		237,486	41,000	30,962	31,443	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,182					
Employee Benefits	3000						
Supplies and Materials	4000	91,612	40,000	3,767	1,000		
Other Operating Expenses and Services	5000	5,221	1,000	30,679	40,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		98,015	41,000	34,446	41,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		139,471	0	(3,484)	(9,557)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	641					
<b>Net Increase/(Decrease) in Fund Balance</b>		138,830	0	(3,484)	(9,557)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	333,948	444,625	224,999	221,515		0
Prior Years Adjustments	9020	(28,153)					
Adjusted Beginning Balance	9030	305,795		224,999		0	
<b>Ending Fund Balance, June 30</b>		444,625	444,625	221,515	211,958	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	47,452,792	47,927,320				
State Revenues	8600	1,425,815	1,440,073				
Local Revenues	8800	1,454,463	1,474,824				
<b>Total Income</b>		50,333,070	50,842,217	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		50,333,070	50,842,217	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	49,279,157	52,208,518				
<b>Net Increase/(Decrease) in Fund Balance</b>		1,053,913	(1,366,301)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	393,896	1,447,809		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	393,896		0		0	
<b>Ending Fund Balance, June 30</b>		1,447,809	81,508	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

**Fiduciary Funds Group**

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			437,638	
<b>Total Income</b>		0	0	437,638	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	437,638	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000			433,049	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	4,589	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	441,184	446,135
Prior Years Adjustments	9020			362	
Adjusted Beginning Balance	9030	0		441,546	
<b>Ending Fund Balance, June 30</b>		0	0	446,135	446,135

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	151,196

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					453,236	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			453,236	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,318,715			330,162	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	99,189	99,189
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	99,189	99,189
Other Operating Expenses and Services	5000		1,318,715		1,318,715	163,129	1,481,844
Capital Outlay	6000						
Library Books	6300				0	31,197	31,197
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	31,197	31,197
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,318,715	0	1,318,715	293,515	1,612,230
<b>Ending Balance</b>					0	489,883	489,883

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total 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)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					489,883	
Adjustments	9020						
Adjusted Beginning Balance	9030	0				489,883	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,338,211			331,762	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	225,000	225,000
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	225,000	225,000
Other Operating Expenses and Services	5000		1,338,211		1,338,211		1,338,211
<b>Capital Outlay</b>							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,338,211	0	1,338,211	225,000	1,563,211
<b>Ending Balance</b>					0	596,645	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

<b>EPA Revenue</b>	8,846,421
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	8,846,421	0	0	8,846,421
<b>TOTAL</b>		8,846,421	0	0	8,846,421